



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

May 13, 2022

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

RE: *PacifiCorp*
Informational Filing of 2022 Transmission Formula Rate Annual Update
Docket No. ER11-3643

Dear Secretary Bose:

PacifiCorp hereby submits its 2022 Transmission Formula Rate Annual Update (“Annual Update”) as required under Section I.3(e) of Attachment H-2, “Formula Rate Implementation Protocols” (the “Protocols”), of PacifiCorp’s Open Access Transmission Tariff (“OATT”). As provided in the Protocols, this 2022 Annual Update is an informational filing to the Federal Energy Regulatory Commission (“FERC” or the “Commission”).¹

1. Introduction

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

2. Description of 2022 Annual Update

The ATRR calculated as part of the Projection of this Annual Update was used to derive the transmission rates applicable to service under PacifiCorp’s OATT from June 1, 2022, through May 31, 2023 (i.e., the “next Rate Year” for purposes of this Annual Update). PacifiCorp calculated its Projection for the next Rate Year in accordance with Section I.3(a) of the Protocols.

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

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

³ Protocols at I.3(a), (b). 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.”

The Projection calculation in the 2022 Annual Update includes inputs from PacifiCorp's 2021 FERC Form No. 1, filed on April 13, 2022⁴, as well as limited projections of current calendar year transmission plant forecasted for the applicable Rate Year. This calculation is included in this filing as Enclosure 1.

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

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

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

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

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

- Information supporting forecasted transmission plant additions as described in Section I.3(d) of the Protocols including: (i) the expected date of completion; (ii) percent completion status as of the date of the Annual Update; (iii) a one-line diagram of facilities with a value greater than \$5 million in cost; (iv) the estimated total installed cost of the facility; (v) the reason for the facility addition; and (vi) upgrade costs paid by generator or transmission customer to the Transmission Provider (provided in Enclosure 6);

⁴ PacifiCorp's FERC Form No. 1 is available for download through the Commission's eLibrary, accessible at <https://www.ferc.gov/docs-filing/elibrary.asp>.

⁵ PacifiCorp is providing Enclosures 1-4 in native format and including in the informational filing additional materials (Enclosures 4-6) that were previously made available on PacifiCorp's OASIS in response to "Staff's Guidance on Formula Rate Updates" issued on July 17, 2014. See Staff's Guidance on Formula Rate Updates, available at www.ferc.gov/industries/electric/indus-act/oattreform/staff-guidance.pdf.

- Information addressing the requirements in Section I.3(c) of the Protocols to identify and explain each “Material Change” (provided in Enclosure 7); and
- A copy of PacifiCorp’s annual actuarial valuation report that supports the actual post-retirement benefits other than pensions amount included in Attachment 17 (and, accordingly, Attachment 5) of the Annual Update (provided in Enclosure 8).⁶

Pursuant to Section I.3(b) of the Protocols, as part of the True-Up, PacifiCorp has calculated refunds or surcharges for each transmission customer identified in Attachment 9B of the Formula Rate and recalculated the bills for transmission service for each such transmission customer. PacifiCorp will also be providing the itemized calculations of a refund or surcharge to each of the applicable transmission customers by May 31, 2022. PacifiCorp will provide the refunds or surcharges, as applicable, to each transmission customer identified in Attachment 9B, pursuant to Section I.3(b)(ii) of the Protocols.

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

3. Commission Order No. 864 compliance.

On May 14, 2020, as amended on December 11, 2020 and October 29, 2021, PacifiCorp submitted proposed revisions in Docket No. ER20-1828 to its Formula Rate to comply with the requirements of Order No. 864. The Commission issued an Order on Compliance on January 20, 2022, which accepted PacifiCorp’s proposed revisions, effective January 27, 2020, and directed PacifiCorp to submit a further compliance filing within 60 days of the date of the Compliance Order. The three areas for further compliance were: (1) regarding the ADIT Worksheet, PacifiCorp needs to provide further revisions to illustrate how ADIT accounts were re-measured and PacifiCorp must display the gross-up on its end-of-year balances of excess and deficient ADIT recorded in Accounts 254 and 182.3; and (2) to include an unpopulated worksheet in the template to account for future tax changes and a note stating that PacifiCorp will populate a new worksheet in accordance with a future tax rate change.⁷ The Commission provided specific guidance on how PacifiCorp could meet these directives. PacifiCorp timely submitted a compliance filing on March 18, 2022. The revisions are currently pending, but are reflected in the current Formula Rate, with the understanding that further revisions may be needed based on the Commission’s review of PacifiCorp’s March 18, 2022 compliance filing.

4. Supporting Documentation

The following enclosures are included in this filing:

- **Enclosure 1 – Calculation of Projected ATRR and Transmission Rates for the Rate Year**, which includes PacifiCorp’s Formula Rate, Attachment H-1 (Appendix A and

⁶ Order Approving Settlement and Dismissing Complaint, Docket No. EL14-101 (December 22, 2014) Section 14.

⁷ Compliance Order at PP 33, 34, 40, and 66.

Attachments 1-17), in a populated form reflecting 2021 FERC Form No. 1 data and forecasted transmission capital additions;

- **Enclosure 2 – Calculation of Schedule 1 for the Rate Year**, which includes a populated Schedule 1 formula rate (Appendix B of Attachment H-1) reflecting 2021 FERC Form No. 1 data and load data from the 2021 True-Up;
- **Enclosure 3 – Calculation of True-Up for the preceding calendar year**, which includes PacifiCorp’s Formula Rate, Attachment H-1 (Appendix A and Attachments 1-17), in a populated form reflecting 2021 FERC Form No. 1 data;
- **Enclosure 4 – Projection variance analysis**, which includes a comparison of PacifiCorp’s Formula Rate, Attachment H-1 (Appendix A) of the 2022 Projection and PacifiCorp’s Formula Rate, Attachment H-1 (Appendix A) of the 2021 Projection;
- **Enclosure 5 – True-Up variance analysis**, which includes a comparison of PacifiCorp’s Formula Rate, Attachment H-1 (Appendix A) of the 2021 True-Up and PacifiCorp’s Formula Rate, Attachment H-1 (Appendix A) of the 2021 Projection;
- **Enclosure 6 – Transmission Plant Additions Detail for the Rate Year**;
- **Enclosure 7 – Summary of Material Changes**; and
- **Enclosure 8 – 2022 Actuarial Study Report for Post-Retirement Benefits Other than Pensions for calendar year ending December 31, 2021.**

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

4. Posting and Service

Pursuant to Section I.3(d) of the Protocols, PacifiCorp shall post this Annual Update on this date, as well as a populated formula in fully-functional spreadsheets showing the calculation of the Annual Update with documentation supporting the calculation, in an accessible location on PacifiCorp’s OASIS website. Included among that documentation are Appendices A and B and Attachments 1 through 17 to the Formula Rate.

PacifiCorp posts its Annual Update on its OASIS website: www.oatioasis.com/ppw/
The Annual Update information is centralized in the following folder on the OASIS site: “2022 Transmission Formula Annual Update.”⁸

⁸ See www.oatioasis.com/ppw/ in the following folder location under “Documents” folder PacifiCorp OASIS Tariff/Company Information > OATT Pricing > 2022 Transmission Formula Annual Update.

Pursuant to Section I.3(f) of the Protocols, PacifiCorp is required to notify all Interested Parties⁹ by e-mail (using the last known e-mail addresses provided to PacifiCorp) of the website address where the Annual Update posting is located. Consistent with the Protocols, PacifiCorp serves this Annual Update filing on all transmission customers under the OATT, as well as all intervening parties to the above-referenced proceeding.

PacifiCorp is also serving this filing on FERC Staff and each of the following state public utility commissions regulating PacifiCorp's retail service operations: California Public Utilities Commission; Idaho Public Utilities Commission; Oregon Public Utility Commission; Public Service Commission of Utah; Washington Utilities and Transportation Commission; and Wyoming Public Service Commission.

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

5. Communications

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

Matthew Loftus
Assistant General Counsel
PacifiCorp
825 N.E. Multnomah, Suite 2000
Portland, OR 97232
Phone: (503) 813-5620
Matthew.Loftus@PacifiCorp.com

Scott Bolton
Senior Vice President, Transmission
Development
PacifiCorp
825 N.E. Multnomah, Suite 1600
Portland, OR 97232
Phone: (503) 813-7205
Scott.Bolton@pacificorp.com

Eva Kwitman
Transmission Rates and Regulatory Adviser
PacifiCorp
825 N.E. Multnomah, Suite 1600
Portland, OR 97232
Phone: (503) 813-6651
Eva.Kwitman@PacifiCorp

⁹ The term "Interested Party" in the Protocols includes a transmission customer of PacifiCorp, a state commission in a state where PacifiCorp serves retail customers, and FERC Staff.

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

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

Respectfully submitted,



Matthew Loftus
Assistant General Counsel
PacifiCorp
825 N.E. Multnomah, Suite 2000
Portland, OR 97232
(503) 813-5620
Matthew.Loftus@PacifiCorp.com
Attorney for PacifiCorp

CERTIFICATE OF SERVICE

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

Dated 13 May, 2022, in Portland, Oregon.

/s/ Christian Marble

Christian Marble
Sr. Business Administrator
825 N.E. Multnomah, Suite 2000
Portland, OR 97232
(503) 813-6640
(503) 813-7252 (facsimile)
Christian.Marble@PacifiCorp.com

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Enclosure 1

Calculation of Projected ATRR and Transmission Rates for the Rate Year

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

Shaded cells are inputs			Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Projection
					2021 Form 1 data Projection
Allocators					
Wages & Salary Allocation Factor					
1	Transmission Wages Expense			354.21b	29,153,152
2	Total Wages Expense			354.28b	359,153,337
3	Less A&G Wages Expense			354.27b	41,806,504
4	Total Wages Less A&G Wages Expense			(Line 2 - Line 3)	317,346,833
5	Wages & Salary Allocator			(Line 1 / Line 4)	9.1865%
Plant Allocation Factors					
6	Electric Plant in Service	(Note M)		Attachment 5	31,881,804,735
7	Accumulated Depreciation (Total Electric Plant)	(Note M)		Attachment 5	10,674,475,493
8	Accumulated Amortization	(Note N)		Attachment 5	725,504,660
9	Total Accumulated Depreciation			(Line 7 + 8)	11,399,980,152
10	Net Plant			(Line 6 - Line 9)	20,481,824,583
11	Transmission Gross Plant (excluding Land Held for Future Use)			(Line 24 - Line 23)	8,222,391,915
12	Gross Plant Allocator			(Line 11 / Line 6)	25.7902%
13	Transmission Net Plant (excluding Land Held for Future Use)			(Line 32 - Line 23)	6,062,779,529
14	Net Plant Allocator			(Line 13 / Line 10)	29.6008%
Plant Calculations					
Plant In Service					
15	Transmission Plant In Service	(Note M)		Attachment 5	7,890,023,096
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)		Attachment 6	104,227,073
17	Total Transmission Plant			(Line 15 + Line 16)	7,994,250,169
18	General Plant	(Note N)		Attachment 5	1,376,963,716
19	Intangible Plant	(Note N)		Attachment 5	1,106,474,798
20	Total General and Intangible Plant			(Line 18 + Line 19)	2,483,438,514
21	Wage & Salary Allocator			(Line 5)	9.1865%
22	General and Intangible Allocated to Transmission			(Line 20 * Line 21)	228,141,746
23	Land Held for Future Use	(Notes B & L)		Attachment 5	1,517,970
24	Total Plant In Rate Base			(Line 17 + Line 22 + Line 23)	8,223,909,885

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Projection	
			2021 Form 1 data	
			Projection	
Accumulated Depreciation and Amortization				
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	2,045,200,003
26	Accumulated General Depreciation	(Note N)	Attachment 5	519,932,106
27	Accumulated Amortization	(Note N)	(Line 8)	725,504,660
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,245,436,765
29	Wage & Salary Allocator		(Line 5)	9.1865%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	114,412,383
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	2,159,612,386
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	6,064,297,500
Adjustments To Rate Base				
Accumulated Deferred Income Taxes				
33	ADIT net of FASB 106 and 109		Attachment 1A	(814,784,244)
33b	Excess or Deficient ADIT Balance		Attachment 1B	(347,044,662)
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	(8,194)
Unfunded Reserves				
36	Unfunded Reserves		Attachment 16	(15,762,530)
Prepayments				
37	Prepayments	(Note K & N)	Attachment 11	11,284,526
Abandoned Plant				
38	Unamortized Abandoned Plant	(Note O)		0
Materials and Supplies				
39	Undistributed Stores Expense	(Note N)	Attachment 5	0
40	Wage & Salary Allocator		(Line 5)	9.1865%
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0
42	Construction Materials & Supplies	(Note N)	Attachment 5	203,514,526
43	Wage & Salary Allocator		(Line 5)	9.1865%
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	18,695,917
45	Transmission Materials & Supplies	(Note N)	Attachment 5	815,425
46	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	19,511,342
Cash Working Capital				
47	Operation & Maintenance Expense		(Line 75)	80,062,747
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	(147,966,140)
51	Total Adjustment to Rate Base		(Lines 33 + 33b + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,294,769,902)
52	Rate Base		(Line 32 + Line 51)	4,769,527,598

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Projection	
			2021 Form 1 data	
			Projection	
Operations & Maintenance Expense				
Transmission O&M				
53		Attachment 5		232,161,868
54		Attachment 5		10,309,902
55		Attachment 5		159,058,497
56		(Lines 53 - 55)		62,793,469
Allocated Administrative & General Expenses				
57		320.197b		170,669,671
58	(Note H)	Attachment 5		0
59		320.185b		4,207,600
60		Attachment 5		0
61	(Note D)	320.189b		26,427,417
62		320.191b		8,074
63	(Note C)	Attachment 5		860,993
64		(Line 57 - Sum (Lines 58 to 63))		139,165,587
65		(Line 5)		9.1865%
66		(Line 64 * Line 65)		12,784,484
Directly Assigned A&G				
67	(Note E)	Attachment 5		3,399,644
68		Attachment 5		0
69		(Line 67 + Line 68)		3,399,644
70	(Note F)	Attachment 5		4,207,600
71		Attachment 5		0
72		(Line 70 + Line 71)		4,207,600
73		(Line 12)		25.7902%
74		(Line 72 * Line 73)		1,085,150
75		(Lines 56 + 66 + 69 + 74)		80,062,747
Depreciation & Amortization Expense				
Depreciation Expense				
76	(Note H)	Attachment 5		134,616,361
77	(Note H)	Attachment 5		47,626,073
78	(Note H)	Attachment 5		58,013,199
79		(Line 77 + Line 78)		105,639,272
80		(Line 5)		9.1865%
81		(Line 79 * Line 80)		9,704,580
82	(Note O)			0
83		(Lines 76 + 81 + 82)		144,320,941
Taxes Other Than Income				
84		Attachment 2		48,233,785
85		(Line 84)		48,233,785

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Projection
			2021 Form 1 data
			Projection
Return \ Capitalization Calculations			
Long-Term Debt			
86	Account 221 Bonds	Attachment 14	8,842,534,615
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	8,842,534,615
91	Less Account 226 Unamortized Discount	(Note T) Attachment 14	20,988,276
92	Less Account 181 Unamortized Debt Expense	(Note T) Attachment 14	39,782,153
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T) Attachment 14	3,099,866
94	Plus Account 225 Unamortized Premium	(Note T) Attachment 14	8,446
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	8,778,672,766
Long Term Debt Cost			
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T) Attachment 14	405,404,301
98	Less Hedging Expense	(Note R) Attachment 14	0
99	Account 428 Amortized Debt Discount and Expense	(Note T) Attachment 14	4,541,192
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T) Attachment 14	607,365
101	Less Account 429 Amortized Premium	(Note T) Attachment 14	9,641
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	410,543,217
Preferred Stock and Dividend			
104	Account 204 Preferred Stock Issued	Attachment 14	2,397,600
105	Less Account 217 Reacquired Capital Stock (preferred)	Attachment 14	0
106	Account 207 Premium on Preferred Stock	Attachment 14	0
107	Account 207-208 Other Paid-In Capital (preferred)	Attachment 14	0
108	Less Account 213 Discount on Capital Stock (preferred)	Attachment 14	0
109	Less Account 214 Capital Stock Expense (preferred)	Attachment 14	0
110	Total Preferred Stock	Sum Lines 104 through 109	2,397,600
111	Preferred Dividend	Attachment 14 (Enter positive)	161,902
Common Stock			
112	Proprietary Capital	Attachment 14	9,573,346,279
113	Less: Total Preferred Stock	(Line 110)	2,397,600
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings	Attachment 14	86,774,204
115	Less: Account 219	Attachment 14	(18,514,257)
116	Total Common Stock	Sum Lines 112 through 115	9,502,688,732

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

Shaded cells are inputs			Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Projection
					2021 Form 1 data Projection
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.19%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.79%
<hr/>					
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.68%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
<hr/>					
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.25%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.08%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.3304%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	349,625,755
<hr/>					
Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate		(Note G)		21.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			24.587%
132	T / (1-T)				32.602%
ITC Adjustment					
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(396,407)
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(525,645)
135	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	78,939,367
135b	Excess or Deficient ADIT Amortization			Attachment 1B	(19,896,011)
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Line 135b * 1 / (1-T)	(26,382,594)
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	52,031,127

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Projection
				2021 Form 1 data Projection
Revenue Requirement				
Summary				
137	Net Property, Plant & Equipment		(Line 32)	6,064,297,500
138	Total Adjustment to Rate Base		(Line 51)	(1,294,769,902)
139	Rate Base		(Line 52)	4,769,527,598
140	Total Transmission O&M		(Line 75)	80,062,747
141	Total Transmission Depreciation & Amortization		(Line 83)	144,320,941
142	Taxes Other than Income		(Line 85)	48,233,785
143	Investment Return		(Line 127)	349,625,755
144	Income Taxes		(Line 136)	52,031,127
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	674,274,355
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
146	Transmission Plant In Service		(Line 15)	7,890,023,096
147	Excluded Transmission Facilities	(Note J)	Attachment 15	346,439,410
148	Included Transmission Facilities		(Line 146 - Line 147)	7,543,583,686
149	Inclusion Ratio		(Line 148 / Line 146)	95.61%
150	Gross Revenue Requirement		(Line 145)	674,274,355
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	644,667,952
Revenue Credits				
152	Revenue Credits		Attachment 3	133,378,159
153	Net Revenue Requirement		(Line 151 - Line 152)	511,289,793
Net Plant Carrying Charge				
154	Gross Revenue Requirement		(Line 150)	674,274,355
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	5,949,050,166
156	Net Plant Carrying Charge		(Line 154 / Line 155)	11.3342%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	9.0713%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.3197%
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)	272,617,473
160	Increased Return and Taxes		Attachment 4	434,413,088
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	707,030,561
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	5,949,050,166
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	11.8848%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	9.6219%
165	Net Revenue Requirement		(Line 153)	511,289,793
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	5,291,836
168	Interest on Network Upgrade Facilities		Attachment 5	4,690,561
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	521,272,190
Network Service Rate				
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,036
171	Rate (\$/MW-year)		(Line 169 / 170)	37,139
172	Network Service Rate (\$/MW-year)		(Line 171)	37,139

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Projection
			2021 Form 1 data Projection

Notes

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

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544
5	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,309,902
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,309,902
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,400,427
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.715944
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.05966
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01377
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00275
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00197
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.17
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.08

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	\$644,667,952
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$6,262,922
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$127,115,237
4	Total Revenue Credits	Line 2 + Line 3	\$133,378,159
5	Interest on Network Upgrades	Attachment 5	\$4,690,561
6	Transmission Incentive Credit	Attachment 7	\$5,291,836
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$521,272,190
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,036
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$37.139324
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$3.094944
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.714218
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.142844
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.102031
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$8.93
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.25

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	
2	ADIT-281	Sch. 281 Below	(152,581,995)	(152,581,995)	0	0	0	
3	ADIT-283	Sch. 283 Below	(364,979,817)	(356,345,908)	0	(8,507,535)	(126,374)	
4	ADIT-190	Sch. 190 Below	833,392,628	804,724,812	165,361	0	28,502,455	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,405,067,983)	(1,528,660,219)	(767,419,511)	10,099,852	(119,088,105)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.6008%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(767,419,511)	2,989,635	(10,940,061)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)						Attachment 1a input --> (775,369,937)

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							
Employee Benefits							
287180	505.450	Accrued Payroll Taxes	5,921,455	0	0	5,921,455	Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560	Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	5,719,086	0	0	5,719,086	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200	Deferred Comp. Accrual - Cash Basis	2,021,585	0	0	2,021,585	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	642,883	0	0	642,883	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual - Cash Basis	392,183	392,183	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	7,251,426	0	0	7,251,426	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	588,016	0	0	588,016	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	6,314,483	0	0	6,314,483	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287447	720.830	Western Coal Carr Ret Med Accrual	2,340,890	0	0	2,340,890	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800	FAS 158 Pension Liability	21,722,235	21,722,235	0	0	Total unfunded pension liability as required under FAS 158.
287462	720.820	FAS 158 SERP Liability	14,277,015	14,277,015	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287336	730.120	FAS 133 Derivatives - Book Unrealized	4,206,646	4,206,646	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839	NonCurr Liab - Frozen MTM	13,152,939	13,152,939	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:							
287051	705.340	RL Income Tax Deferral - CA	1,314,783	1,314,783	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287052	705.341	RL Income Tax Deferral - ID	58,420	58,420	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Idaho customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287053	705.342	RL Income Tax Deferral - OR	3,022,944	3,022,944	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL Income Tax Deferral - WA	2,298,082	2,298,082	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	661,064	661,064	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	1,634,632	1,634,632	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	17,065,239	17,065,239	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	3,924,768	3,924,768	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	8,912,729	8,912,729	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287	RL - Protected PP&E EDIT - CA	8,442,608	8,442,608	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.

287112	705.288	RL - Protected PP&E EDIT - ID	21,413,484	21,413,484	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	93,999,686	93,999,686	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	23,003,360	23,003,360	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	53,333,824	53,333,824	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	165,384,067	165,384,067	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	723,151	723,151	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287122	705.295	RL - Non Protected PP&E EDIT- ID	194,245	194,245	0	0	0	Regulatory liability established to defer Idaho's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	6,444,284	6,444,284	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	13,062,075	13,062,075	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287176	705.412	RL - Cholla Decommissioning - OR	2,257,941	2,257,941	0	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	5,026,684	5,026,684	0	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL OR Clean Fuels Program	608,482	608,482	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL Income Tax Property Flowthru	(62,227,765)	(62,227,765)	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL Income Tax Property Flowthru - PMI	1,071,308	1,071,308	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287191	705.280	RL Non-Property EDIT - CA	190,782	190,782	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287192	705.281	RL Non-Property EDIT - ID	23,575	23,575	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.
287195	705.284	RL Non-Property EDIT - WA	326,187	326,187	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287196	705.285	RL Non-Property EDIT - WY	459,649	459,649	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
287198	320.279	RL FAS 158 Post-Retirement	2,662,212	2,662,212	0	0	0	A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL WA Decoupling Mechanism	493,787	493,787	0	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	12,847,564	12,847,564	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	184,253	184,253	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,971,636	1,971,636	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287213	425.381	RL - BPA Balance Act - ID	331,664	331,664	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	7,769	7,769	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington;
287227	705.531	RL UT Solar Feed-in Tariff - NC	4,841,255	4,841,255	0	0	0	Regulatory liability established to record UT solar feed in Tariff.
287230	705.521	RL WY Def NPC - Noncurrent	144,235	144,235	0	0	0	Regulatory liability established to record WY Def NPC.
287231	705.519	RL WA Def NPC - Noncurrent	6,036,640	6,036,640	0	0	0	Regulatory liability established to record WA Def NPC.
287233	705.515	RL OR Def NPC - Noncurrent	3,568,090	3,568,090	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287235	705.711	RL CA Def NPC - Noncurrent	207,029	207,029	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287237	705.755	RL - Noncurrent Reclass-Other	173,514	173,514	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Revenue	1,255,621	1,255,621	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	2,947,914	2,947,914	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287257	705.453	Reg Liab - ID Property Insurance Reserve	246,666	246,666	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Liab - UT Property Insurance Reserve	618,034	618,034	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	182,821	182,821	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287262	100.100	RL ITC	216,878	216,878	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	79,333	79,333	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.

287271	705.336	RL - Sale of RECs - UT	407,714	407,714	0	0	0	Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	46,788	46,788	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	31,065	31,065	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance Reclass	1,775,948	1,775,948	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287299	705.265	RL - OR Energy Conservation Charge	916,940	916,940	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(110,107)	(110,107)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	23,158,861	23,158,861	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	Reg Liability - BPA Balancing Account - WA	78,080	78,080	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287374	100.105	Income Tax WA Flow-through	1,394,941	1,394,941	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287389	610.145	RL- DSM Balance	960,769	960,769	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287418	705.241	RL- Alternative Rate for Energy Program - CARE - CA	149,487	149,487	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,291,592	1,291,592	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	437,540	437,540	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	RL - WA Low Energy Program	(441,017)	(441,017)	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287473	705.270	RL - Blue Sky Program OR	576,854	576,854	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	144,619	144,619	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	59,397	59,397	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,752,102	1,752,102	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	30,111	30,111	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	188,821	188,821	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	1,951,039	1,951,039	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limit	163,970	163,970	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	67,160,666	67,160,666	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(14,138,174)	(14,138,174)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930.100 Oregon BETC Credits	902,107	902,107	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	653,588	653,588	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	146,441	146,441	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	17,327,170	17,327,170	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	260,437	260,437	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	271,106	271,106	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
287341	910.530	Injuries & Damages Accrual - Cash Basis	63,013,313	63,013,313	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287970	415.815	Insurance Reserve	(28,336,057)	(28,336,057)	0	0	0	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	64,400,058	64,400,058	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287215	910.936	Realized G/L Trading Sec	43,521	0	0	0	43,521	Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287754	705.450	Reg Liability - Property Insurance Reserve - CA	115,912	115,912	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287100	-----	Valuation Allowance for State Credit DTA	(12,145,909)	(12,145,909)	0	0	0	Valuation allowance against state income tax credits that may not be realized before they expire.
287179	910.535	Klamath Settlement Obligation	8,113,578	8,113,578	0	0	0	Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287182	505.105	Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	0	0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020.
287183	425.160	Lease Liability (Operating Lease)	2,673,016	2,673,016	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	350,057	350,057	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	70,462	70,462	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Obligation	1,697,901	1,697,901	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,874	57,874	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	14,385,921	14,385,921	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	581,428	581,428	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270	-----	Valuation Allowance for DTA	(515,607)	(515,607)	0	0	0	Valuation allowance against items that may not be realized before they expire.

287290	425.150	Lewis River- LWD Fund Liab	272,073	272,073	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue	3,457	3,457	0	0	0	Accrued liability used to signing bonuses from credit card providers that are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287298	205.210	ERC Impairment Reserve	501,587	501,587	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	814,433	814,433	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,426	137,426	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	165,361	0	165,361	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	4,598,991	4,598,991	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	638,793	638,793	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	735,742	735,742	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,526,104	5,526,104	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,112,909	4,112,909	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	22,911	22,911	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	449,676	449,676	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	655,590	655,590	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,530,502	3,530,502	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287482	205.025	Fuel Cost Adjustment	1,653,301	1,653,301	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	-----	Non-curr def fed tax cor ben of int	295,790	295,790	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	(10,285)	(10,285)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	63,946	63,946	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	(2,221)	(2,221)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			(4)	(4)	0	0	0	
Subtotal - p234			777,003,313	745,994,607	165,361	0	30,843,345	
Less FASB 109 Above if not separately removed			(58,730,205)	(58,730,205)	0	0	0	
Less FASB 106 Above if not separately removed			2,340,890	0	0	0	2,340,890	
Total			833,392,628	804,724,812	165,361	0	28,502,455	

Instructions for Account 190:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281							
Electric:							
287960	----- Accelerated Pollution Control Facilities Depreciation	(152,581,995)	(152,581,995)	0	0	0	Depreciation on pollution control facilities.
Rounding		0	0	0	0	0	
Subtotal - p275		(152,581,995)	(152,581,995)	0	0	0	
Less FASB 109 Above if not separately removed		0	0	0	0	0	
Less FASB 106 Above if not separately removed		0	0	0	0	0	
Total		(152,581,995)	(152,581,995)	0	0	0	

Instructions for Account 281:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147 \$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160 \$1031 & 1033 Exchange Normalization Adjustment	(4,267,298)	(4,267,298)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101 Amortization NOPAs 99-00 RAR	46,214	46,214	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.

287610	105.403	ARO Removal Costs	(25,568,359)	(25,568,359)	0	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	201,983,790	201,983,790	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(928,644)	0	0	(928,644)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	2,889,388,103	2,889,388,103	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	14,527,147	14,527,147	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	5,063,745	5,063,745	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(21,919,053)	(21,919,053)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	25,858,104	25,858,104	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	771,672,111	(771,672,111)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	32,883,039	0	0	(32,883,039)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	114,761,204	0	0	(114,761,204)	PowerTax Report #257: General Book Allocation Group.
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,874)	(57,874)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
								Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(117,740)	(117,740)	0	0	0	
287605	105.130	Contribution in Aid of Construction	300,447,999	300,447,999	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(228,434,159)	(228,434,159)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
								PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established, CWIP Reserve.
287224	145.030	CWIP Reserve	2,290,138	2,290,138	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287605	105.141	Debt AFUDC	(183,760,341)	(183,760,341)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(3,285,976)	(3,285,976)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(47,942,614)	(47,942,614)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287605	105.139	Equity AFUDC	(121,923,733)	(121,923,733)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287928	425.310	Hydro Relicensing Obligation	(3,372,503)	(3,372,503)	0	0	0	Book-tax difference for tax depreciation.
287605	105.125	Tax Depreciation	(5,010,657,579)	(5,010,657,579)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.152	Tax Fixed Asset Gain/Loss	(92,042,835)	(92,042,835)	0	0	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.129	Fixed Assets - State Modifications	19,536,031	0	0	19,536,031	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Regulatory liability related to removal costs.
287929	105.460	Non-ARO Removal Costs	(253,754,340)	(253,754,340)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
286605	105.136	PP&E FIN 48 Balances	(383,923)	(383,923)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	These costs are capitalized for book purposes.
								Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
286914	415.525	RA - Lease Depreciation - Timing Difference	(241,671)	(241,671)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(281,955)	(281,955)	0	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	180,057	0	0	0	180,057	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	4,087,239	0	4,087,239	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	152,581,995	152,581,995	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.140	Reimbursements	23,192,964	23,192,964	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287605	105.122	Repairs Deduction	(456,564,700)	(456,564,700)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	3,285,976	3,285,976	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(190,868,502)	(190,868,502)	0	0	0	Regulatory liability related to removal costs.
287313	105.450	RL - Non-ARO Liability	253,754,340	253,754,340	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
286915	425.155	ROU Asset (Operating Lease)	(2,685,664)	(2,685,664)	0	0	0	

287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(23,245)	(23,245)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	139,294	139,294	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	12	12	0	0	0	
Subtotal - p275			(2,908,481,325)	(2,012,039,654)	(767,584,872)	18,607,387	(147,464,186)	
Less FASB 109 Above if not separately removed			(187,582,526)	(187,582,526)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	

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									
FERC 283 - Regulatory Assets									
287849	415.424	Contra RA - Deer Creek Abandonment	29,360,874	29,360,874	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.	
287841	415.411	Contra RA - Deer Creek Abandonment - CA	635,747	635,747	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.	
287842	415.412	Contra RA - Deer Creek Abandonment - ID	610,197	610,197	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.	
287843	415.413	Contra RA - Deer Creek Abandonment - OR	2,768,116	2,768,116	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.	
287844	415.414	Contra RA - Deer Creek Abandonment - UT	227,086	227,086	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.	
287945	415.415	Contra RA - Deer Creek Abandonment - WA	2,521,714	2,521,714	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.	
287946	415.416	Contra RA - Deer Creek Abandonment - WY	812,598	812,598	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.	
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.	
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.	
286925	415.728	Contra RA - Cholla U4 Closure OR	186,067	186,067	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.	
286926	415.729	Contra RA - Cholla U4 Closure UT	314,591	314,591	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.	
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	556,306	556,306	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.	
286927	415.730	Contra RA - Cholla U4 Closure WY	104,574	104,574	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.	
286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(3,964,990)	(3,964,990)	0	0	0	Regulatory asset established for the State of Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.	
287642	105.401	RA - ARO	(61,990,559)	(61,990,559)	0	0	0	Regulatory asset used to record the depreciation/accrion associated with FAS 143 asset retirement obligations.	
287911	415.699	RA - BPA Balancing Account - OR	(1,919,561)	(1,919,561)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.	
287997	415.862	RA - CA Mobile Home Park Conversion	(54,489)	(54,489)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.	
287994	415.929	RA - Carbon Decommissioning - CA	(177,176)	(177,176)	0	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.	
287935	415.936	RA - Carbon Plant Decomm/Inventory	(474,855)	(474,855)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.	
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.	
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.	
286899	415.939	RA - Carbon Plant Decomm/Inventory - WY	128,650	128,650	0	0	0	Regulatory asset established to record WY's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.	
286931	415.724	RA - Cholla U4 - Tax Flowthrough	(232,431)	(232,431)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts of depreciation flowthrough related to the Cholla U4 closure.	
286920	415.725	RA - Cholla U4 Closure	(5,207,322)	(5,207,322)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.	
286896	415.734	RA - Cholla Unrecovered Plant -CA	(1,113,454)	(1,113,454)	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.	
286898	415.736	RA - Cholla Unrecovered Plant -WY	(10,303,892)	(10,303,892)	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.	
286913	415.720	RA - Community Solar - OR	(340,216)	(340,216)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.	
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(990,324)	(990,324)	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.	
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(5,852,410)	(5,852,410)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.	

287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(384,610)	(384,610)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(10,160,893)	(10,160,893)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,704,435)	(1,704,435)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	173,514	173,514	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(9,355)	(9,355)	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(37,374)	(37,374)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(25,410)	(25,410)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(518,986)	(518,986)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(124,318)	(124,318)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(349,800)	(349,800)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287614	430.100	RA - Demand Side Management - Noncurrent	(47,254,175)	(47,254,175)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287981	415.920	RA - Depreciation Increase - Idaho	37,005	37,005	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(330,555)	(330,555)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,141,557)	(1,141,557)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclaim	(960,769)	(960,769)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	152,215	152,215	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
287840	415.410	RA - Energy West Mining	(68,829,223)	(68,829,223)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(22,424,137)	(22,424,137)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	567,207	567,207	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287738	320.270	RA - FAS 158 Pension Liability	(105,617,137)	(105,617,137)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	504,200	504,200	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
286917	415.260	RA - Fire Risk Mitigation - CA	(3,396,997)	(3,396,997)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286933	415.655	RA - GHG Allocation - CA - Noncurrent	(390,628)	(390,628)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(67,920)	(67,920)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
286905	415.530	RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	0	0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(2,006,416)	(2,006,416)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(179,752)	(179,752)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(18,243)	(18,243)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287977	415.885	RA - Noncurrent Reclaim - Other	(173,514)	(173,514)	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(472,387)	(472,387)	0	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback.
286910	415.200	RA - OR Transportation Electrification Pilot	(608,674)	(608,674)	0	0	0	Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
286933	415.645	RA - Oregon OCAT Expense Deferral	(315,433)	(315,433)	0	0	0	Regulatory asset account established to record the difference between the amount of Oregon Corporate Activity Tax incurred and the amount already recovered from customers.
287942	430.112	RA - Other - Balance Reclaim	(1,775,948)	(1,775,948)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
286928	415.833	RA - Pension Settlement - CA	(119,548)	(119,548)	0	0	0	Regulatory asset established to recover California's portion of a pension settlement that occurred in 2018.
287583	415.826	RA - Pension Settlement - WA	(330,936)	(330,936)	0	0	0	Regulatory asset established to recover Washington's portion of a pension settlement that occurred in 2018.
287972	320.285	RA - Post Employment Costs	959,580	0	0	0	959,580	Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(833,168)	(833,168)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287864	415.852	RA - Powerdale Decommissioning - ID	(1,984)	(1,984)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287858	415.676	RA - Preferred Stock Redemption - WY	(22,435)	(22,435)	0	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(65,102)	(65,102)	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(10,369)	(10,369)	0	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(160,282)	(160,282)	0	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287971	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,405,757)	(1,405,757)	0	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(4,249,328)	(4,249,328)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.

287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(91,924)	(91,924)	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287960	415.855	RA - Storm Damage Deferral - CA	(63,215)	(63,215)	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to a storm in California.
286911	415.430	RA - Transportation Electrification Pilot - CA	76,022	76,022	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
286912	415.431	RA - Transportation Electrification Pilot - WA	(54,461)	(54,461)	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
287899	415.878	RA - UT Liquidation Damages	(111,869)	(111,869)	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287906	415.863	RA - UT Subscriber Solar Program	(477,156)	(477,156)	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	4,249,328	4,249,328	0	0	To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287639	415.510	RA - WA Colstrip #3	(1,077)	(1,077)	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
286904	415.520	RA - WA Decoupling Mechanism	(1,254,592)	(1,254,592)	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
287848	320.281	RA - Post Retirement Settlement Loss	(684,959)	(684,959)	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287917	705.451	RL - Property Insurance Reserve - OR	(3,384,516)	(3,384,516)	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(4,088,908)	(4,088,908)	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM	(10,423,467)	(10,423,467)	0	0	Reclass of regulatory asset from derivative regulatory asset to another regulatory asset for frozen derivative.
FERC 283 - Other							
287661	425.360	Hermiston Swap	(657,828)	(657,828)	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287569	720.805	FAS 158 Funded Pension Asset	(2,045,357)	(2,045,357)	0	0	Represents the funded pension asset under FAS 158.
286909	720.815	FAS 158 Post-Retirement Asset	(4,205,004)	(4,205,004)	0	0	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(457,294)	(457,294)	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287669	210.180	Prepaid Membership Fees	(79,151)	(79,151)	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287907	210.185	Prepaid Aircraft Maintenance	(49,913)	(49,913)	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
287909	210.195	Prepaid - Surety Bond	(54,048)	(54,048)	0	0	Prepaid account established to record prepaid surety bond costs that will be amortized ratably over the period of coverage.
287665	210.130	Prepaid Taxes - ID PUC	(88,939)	(88,939)	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(293,384)	(293,384)	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(5,115,741)	0	0	(5,115,741)	Book-tax difference associated with the timing of deductibility of property taxes.
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287664	210.120	Prepaid Taxes - UT PUC	(764,742)	(764,742)	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287564	425.130	Rogue River-Habitat Enhance	(73,388)	(73,388)	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287770	120.205	Trapper Mining Stock Basis	(1,135,743)	(1,135,743)	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(369,250)	0	0	(369,250)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(716,704)	0	0	(716,704)	To record unrealized gains/losses from the long term incentive plan.
287965	415.836	Current Asset Frozen MTM	(2,729,473)	(2,729,473)	0	0	Reclass of regulatory asset from derivative regulatory asset to another regulatory asset for frozen derivative.
287492	-----	OR BETC - Purchased Credits - Non-Cash	(30,753)	(30,753)	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			(3)	(3)	0	0	
Subtotal - p277			(365,071,741)	(356,437,832)	0	(8,507,535)	(126,374)
Less FASB 109 Above if not separately removed			(91,924)	(91,924)	0	0	0
Less FASB 106 Above if not separately removed			0	0	0	0	0
Total			(364,979,817)	(356,345,908)	0	(8,507,535)	(126,374)

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	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	
2	ADIT-281	Sch. 281 Below	(143,583,856)	(143,583,856)	0	0	0	
3	ADIT-283	Sch. 283 Below	(382,442,919)	(347,237,015)	0	(8,687,026)	564,847	
4	ADIT-190	Sch. 190 Below	760,699,650	734,406,559	561,449	0	25,731,642	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,629,242,901)	(1,684,093,852)	(806,117,724)	7,923,760	(119,871,361)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.6008%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(806,117,724)	2,345,495	(11,012,015)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(814,784,244)
9	Beginning of Year Total (Attachment 1)				(767,419,511)	2,989,635	(10,940,061)	(775,369,937)
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						(814,784,244)

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							
Employee Benefits							
287180	505.450	Accrued Payroll Taxes	3,085,569	0	0	3,085,569	Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560	Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	6,376,812	0	0	6,376,812	Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200	Deferred Comp. Accrual - Cash Basis	2,134,413	0	0	2,134,413	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	784,322	0	0	784,322	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual - Cash Basis	381,172	381,172	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	7,405,733	0	0	7,405,733	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	546,673	0	0	546,673	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	5,397,392	0	0	5,397,392	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462	720.820	FAS 158 SERP Liability	13,200,090	13,200,090	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287249	415.839	NonCurr Liab - Frozen MTM	8,961,246	8,961,246	0	0	Non-current liability for frozen mark to market derivatives.
Regulatory Liabilities:							
287045	610.155	RL - WA - Plant Closure Costs	333,329	333,329	0	0	Regulatory liability established to record the authorized plant closure costs for Jim Bridger and Colstrip Unit 4 pursuant to Docket UE-191024.
287047	610.150	RL - Bridger Accelerated Depreciation & Reclamation - OR	894,814	894,814	0	0	Regulatory liability established to record the authorized deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
287048	705.425	RL - Bridger Accelerated Depreciation - WA	626,813	626,813	0	0	Regulatory liability established to record the deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant pursuant to Docket UE-191024.
287049	705.352	RL - Klamath Dams Removal - CA	64,244	64,244	0	0	Regulatory liability established to record the giveback of excess funds collected from California customers for Klamath River Dams Removal.
287051	705.340	RL - Income Tax Deferral - CA	693,274	693,274	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287053	705.342	RL - Income Tax Deferral - OR	1,621,622	1,621,622	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL - Income Tax Deferral - WA	2,194,452	2,194,452	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287056	705.345	RL - Income Tax Deferral - WY	201,039	201,039	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	488,095	488,095	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	2,082,742	2,082,742	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287063	705.348	RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	5,683,657	5,683,657	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	3,140,136	3,140,136	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	8,468,227	8,468,227	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.

287111	705.287	RL - Protected PP&E EDIT - CA	7,993,123	7,993,123	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	20,492,984	20,492,984	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	89,706,728	89,706,728	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	20,945,893	20,945,893	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	50,899,241	50,899,241	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	158,475,755	158,475,755	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	378,524	378,524	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	5,155,427	5,155,427	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	8,877,468	8,877,468	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287173	415.942	RL - Steam Decommissioning - WA	877,647	877,647	0	0	0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger incremental decommissioning pursuant to Docket UE-191024.
287174	705.410	RL - Cholla Decommissioning - CA	(12,328)	(12,328)	0	0	0	Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175	705.411	RL - Cholla Decommissioning - ID	619,166	619,166	0	0	0	Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176	705.412	RL - Cholla Decommissioning - OR	2,054,922	2,054,922	0	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	4,683,378	4,683,378	0	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178	705.414	RL - Cholla Decommissioning - WY	(38,198)	(38,198)	0	0	0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL - OR Clean Fuels Program	1,221,813	1,221,813	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL - Income Tax Property Flowthru	(62,655,975)	(62,655,975)	0	0	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL - Income Tax Property Flowthru - PMI	636,942	636,942	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287191	705.280	RL - Non-Property EDIT - CA	99,863	99,863	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287195	705.284	RL - Non-Property EDIT - WA	260,950	260,950	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287196	320.279	RL - FAS 158 Post-Retirement	6,465,408	6,465,408	0	0	0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL - WA Decoupling Mechanism	81,566	81,566	0	0	0	Regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	8,565,043	8,565,043	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	148,244	148,244	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,673,798	1,673,798	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287213	425.381	RL - BPA Balance Act - ID	6,863	6,863	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	15,026	15,026	0	0	0	Contra regulatory liability established to account for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287227	705.531	RL - UT Solar Feed-in Tariff - NC	3,026,841	3,026,841	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287231	705.519	RL - WA Def NPC - Noncurrent	680,043	680,043	0	0	0	Regulatory liability established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287233	705.515	RL - OR Def NPC - Noncurrent	1,952,262	1,952,262	0	0	0	Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established to record the Oregon 2017 FERC Refund.
287235	705.511	RL - CA Def NPC - Noncurrent	574,598	574,598	0	0	0	Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287237	705.755	RL - Noncurrent Reclass-Other	85,990	85,990	0	0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Revenue	1,525,583	1,525,583	0	0	0	Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances.
287252	705.263	RL - Sale of REC - WA	9,790	9,790	0	0	0	Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credits revenue that will be given back to Washington customers.
287262	100.100	RL ITC	141,964	141,964	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	84,697	84,697	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	325,872	325,872	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	108,478	108,478	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.

287274	705.261	RL - Sale of RECs - OR	105,801	105,801	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance Reclass	3,361,531	3,361,531	0	0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287299	705.265	RL - OR Energy Conservation Charge	953,780	953,780	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(111,560)	(111,560)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	17,231,816	17,231,816	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	Reg Liability - BPA Balancing Account - WA	205,301	205,301	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where customers from BPA (Bonneville Power Administration) qualify to receive a credit to their bill.
287389	610.145	RL- DSM Balance	867,977	867,977	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287390	610.141	RL - WA Rate Refunds	700,026	700,026	0	0	0	Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395	730.175	RL - FAS 133 Derivatives - Unrealized Gain/Loss	13,041,268	13,041,268	0	0	0	Regulatory liability established to record the effects of changes in fair value of certain derivative instruments entered into to hedge the Company's future retail resource requirements.
287418	705.241	RL- Alternative Rate for Energy Program - CARE - CA	153,908	153,908	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,272,061	1,272,061	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	336,911	336,911	0	0	0	Regulatory liability established to record the balancing account activities for the Utah Home Energy Lifeline Program.
287453	610.143	RL - WA Low Energy Program	(640,880)	(640,880)	0	0	0	Regulatory liability established to record the balancing account activities for the Washington Low Income Energy Assistance Program.
287473	705.270	RL - Blue Sky Program OR	550,267	550,267	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	122,968	122,968	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	33,026	33,026	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,390,294	1,390,294	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	36,773	36,773	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	161,800	161,800	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	1,317,194	1,317,194	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limitation	187,893	187,893	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	66,976,846	66,976,846	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(14,104,595)	(14,104,595)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930.100 Oregon BETC Credits	584,208	584,208	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	331,353	331,353	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	75,465	75,465	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	18,813,201	18,813,201	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	132,444	132,444	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	275,386	275,386	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
87341/2879710.530/415.81		Injuries & Damages Accrual - Cash Basis	34,476,231	34,476,231	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	72,638,523	72,638,523	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287100	-----	Valuation Allowance for State Credit DTA	(12,292,199)	(12,292,199)	0	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287179	910.535	Klamath Settlement Obligation	584,654	584,654	0	0	0	Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287183	425.160	Lease Liability (Operating Lease)	2,709,404	2,709,404	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	206,891	206,891	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	57,400	57,400	0	0	0	Reserve against receivable due from joint owners.
287215	910.936	Realized G/L Trading Sec	728	0	0	0	728	Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287216	605.715	Trapper Mine Contract Obligation	1,983,464	1,983,464	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,715	57,715	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	18,518,922	18,518,922	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	575,286	575,286	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	3,178,712	3,178,712	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287254	705.450	Reg Liability - Property Insurance Reserve - CA	136,890	136,890	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287256	705.452	Reg Liab - WA Property Insurance Reserve	(4,641)	(4,641)	0	0	0	Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.

287257	705.453	Reg Liab - ID Property Insurance Reserve	274,582	274,582	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Liab - UT Property Insurance Reserve	431,027	431,027	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	227,366	227,366	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287270	-----	Valuation Allowance for DTA	(2,718,055)	(2,718,055)	0	0	0	Valuation allowance against state net operating loss carryforwards that may not be utilized before expiration.
287290	425.150	Lewis River- LWD Fund Liab	262,450	262,450	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	532,974	532,974	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,567	137,567	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	561,449	0	561,449	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	4,608,428	4,608,428	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	872,366	872,366	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	828,264	828,264	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,361,820	5,361,820	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,081,653	4,081,653	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	15,274	15,274	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	406,016	406,016	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	571,190	571,190	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,660,987	3,660,987	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287447	720.830	Western Coal Carr Ret Med Accrual	2,065,766	0	0	0	2,065,766	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287482	205.025	Fuel Cost Adjustment	670,527	670,527	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	-----	Non-curr def fed tax cor ben of int	332,209	332,209	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	(11,973)	(11,973)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	71,819	71,819	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	(2,588)	(2,588)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			19	19	0	0	0	
Subtotal - p234			701,421,321	673,062,464	561,449	0	27,797,408	
Less FASB 109 Above if not separately removed			(61,344,095)	(61,344,095)	0	0	0	
Less FASB 106 Above if not separately removed			2,065,766	0	0	0	2,065,766	
Total			760,699,650	734,406,559	561,449	0	25,731,642	

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

Account 281	A	B	C	D	E	F	G	Justification
Electric:								
287960	-----	Accelerated Pollution Control Facilities Depreciation	(143,583,856)	(143,583,856)	0	0	0	Depreciation on pollution control facilities.
Rounding			0	0	0	0	0	
Subtotal - p275			(143,583,856)	(143,583,856)	0	0	0	
Less FASB 109 Above if not separately removed			0	0	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(143,583,856)	(143,583,856)	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

Account 282	A	B	C	D	E	F	G

			Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,138,516)	(4,138,516)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	39,220	39,220	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	Asset Retirement Obligation	(30,835,148)	(30,835,148)	0	0	0	Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142	Avoided Costs	211,963,420	211,963,420	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(110,631)	0	0	(110,631)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	3,151,269,034	3,151,269,034	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	13,841,533	13,841,533	0	0	0	Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
287605	105.146	Capitalization of Test Energy	5,627,948	5,627,948	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(24,282,107)	(24,282,107)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,979,766	24,979,766	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	806,855,823	(806,855,823)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	33,645,425	0	0	(33,645,425)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	116,484,291	0	0	(116,484,291)	PowerTax Report #257: General Book Allocation Group.
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(15,024)	(15,024)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution In Aid of Construction	332,638,465	332,638,465	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(248,847,482)	(248,847,482)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,611,162	1,611,162	0	0	0	Reserve established for inactive projects included in CWIP.
287605	105.141	Debt AFUDC	(189,606,230)	(189,606,230)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,953,665)	(1,953,665)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(46,629,188)	(46,629,188)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(134,198,080)	(134,198,080)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3,045,255)	(3,045,255)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,364,730,483)	(5,364,730,483)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(93,273,943)	(93,273,943)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	16,721,417	0	0	16,721,417	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.131	Idaho Disallowed Loss	513,632	513,632	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(269,264,827)	(269,264,827)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(342,036)	(342,036)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(303,919)	(303,919)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,961,866	0	0	0	3,961,866	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	176,650	0	176,650	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	143,583,866	143,583,866	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	24,168,945	24,168,945	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(497,930,703)	(497,930,703)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Steam Decommissioning - ID	(298,254)	(298,254)	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs associated with steam assets.
287222	415.934	RL - Steam Decommissioning - UT	4,192,908	4,192,908	0	0	0	Regulatory liability established to defer Utah's share of the incremental decommissioning costs associated with steam assets.
287223	415.935	RL - Steam Decommissioning - WY	696,887	696,887	0	0	0	Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs associated with steam assets.
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,953,665	1,953,665	0	0	0	Deferred tax balance related to the regulatory liability related to protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(192,181,929)	(192,181,929)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of
287313	105.450	RL - Non-ARO Liability	269,264,827	269,264,827	0	0	0	Regulatory liability related to removal costs.

286915	425.155	ROU Asset (Operating Lease)	(2,715,908)	(2,715,908)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(41,832)	(41,832)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	94,152	94,152	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	7,887,679	7,887,679	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	0	0	0	0	0	
Subtotal - p275			(3,054,144,040)	(2,117,907,804)	(806,679,173)	16,610,786	(146,167,850)	
Less FASB 109 Above if not separately removed			(190,228,264)	(190,228,264)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	

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

PacifiCorp

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

		A	B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
286688	320.287	RA - Pension Settlement - UT	(438,406)	(438,406)	0	0	0	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286687	320.286	RA - Pension Settlement - OR	(1,094,882)	(1,094,882)	0	0	0	Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286689	320.288	RA - Pension Settlement - WY	(502,545)	(502,545)	0	0	0	Regulatory asset established to defer Wyoming's portion of the pension settlement loss that occurred in 2021.
286690	415.100	RA - Equity Advisory Group - WA	(131,620)	(131,620)	0	0	0	Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.
286691	415.943	RA - Covid-19 Bill Assist Program - OR	(2,660,190)	(2,660,190)	0	0	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286692	415.944	RA - Covid-19 Bill Assist Program - WA	(739,088)	(739,088)	0	0	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
286693	415.755	RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0	0	Regulatory asset established to record Washington's share of major maintenance expense for the Colstrip Unit No. 4.
286694	415.261	RA - Wildland Fire Protection - UT	245,317	245,317	0	0	0	Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286696	415.734	RA - Cholla Unrecovered Plant -CA	(1,054,156)	(1,054,156)	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286698	415.736	RA - Cholla Unrecovered Plant -WY	(9,835,533)	(9,835,533)	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Contra-regulatory asset established to record a probable disallowance of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Contra-regulatory asset established to record a probable disallowance of California's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904	415.520	RA - WA Decoupling Mechanism	(34,505)	(34,505)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910	415.200	RA - OR Transportation Electrification Pilot	(1,413,171)	(1,413,171)	0	0	0	Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286911	415.430	RA - Transportation Electrification Pilot - CA	54,041	54,041	0	0	0	Regulatory asset established to defer costs related to California's pilot programs aimed at accelerating transportation electrification in California.
286912	415.431	RA - Transportation Electrification Pilot - WA	(144,580)	(144,580)	0	0	0	Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286913	415.720	RA - Community Solar - OR	(478,518)	(478,518)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
286917	415.260	RA - Fire Risk Mitigation - CA	(5,475,011)	(5,475,011)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920	415.725	RA - Cholla U4 Closure	(4,270,012)	(4,270,012)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286925	415.728	Contra RA - Cholla U4 Closure OR	25,590	25,590	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926	415.729	Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286927	415.730	Contra RA - Cholla U4 Closure WY	101,169	101,169	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286928	415.833	RA - Pension Settlement - CA	(197,233)	(197,233)	0	0	0	Regulatory asset established to recover California's portion of pension settlement losses.
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	151,006	151,006	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(3,408,499)	(3,408,499)	0	0	0	Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
286933	415.645	RA - Oregon OCAT Expense Deferral	(157,481)	(157,481)	0	0	0	Regulatory asset account established to record the difference between the amount of Oregon

286933	415.655	RA - GHG Allocation - CA - Noncurrent	(717,234)	(717,234)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
286936	415.255	RA - Wind Test Energy Deferral - WY	(54,344)	(54,344)	0	0	0	Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-EM-21.
286938	415.646	RA - Oregon Metro Business Tax	(6,185)	(6,185)	0	0	0	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Docket UM 2138.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(96,413)	(96,413)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
287571	415.702	RA - Lake Side Settlement - WY	(173,033)	(173,033)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287573	415.873	RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3,181,956)	(3,181,956)	0	0	0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287576	430.110	RA - DSM Balance Reclaim	(867,977)	(867,977)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826	RA - Pension Settlement - WA	(620,092)	(620,092)	0	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(9,471)	(9,471)	0	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287591	415.301	RA - Environmental Costs - WA	746,616	746,616	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(5,130,426)	(5,130,426)	0	0	0	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM) deferrals.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(6,504,909)	(6,504,909)	0	0	0	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) deferrals.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(62,696)	(62,696)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(7,094)	(7,094)	0	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
287614	430.100	RA - Demand Side Management - Noncurrent	(51,023,353)	(51,023,353)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287634	415.300	RA - Environmental Costs	(27,388,281)	(27,388,281)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287642	105.401	RA - ARO	(59,035,189)	(59,035,189)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(697,297)	(697,297)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287738	320.270	RA - FAS 158 Pension Liability	(67,543,831)	(67,543,831)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	318,612	318,612	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(49,203)	(49,203)	0	0	0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	85,990	85,990	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287840	415.410	RA - Energy West Mining	(47,792,143)	(47,792,143)	0	0	0	Regulatory asset established to record the deferral of costs associated with the Utah Mine.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	310,618	310,618	0	0	0	Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	704,078	704,078	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,984,599	1,984,599	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - WA	1,054,042	1,054,042	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	1,054,042	1,054,042	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	720,231	720,231	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848	320.281	RA - Post Retirement Settlement Loss	(504,200)	(504,200)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287849	415.424	Contra RA - Deer Creek Abandonment	11,404,387	11,404,387	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287858	415.676	RA - Preferred Stock Redemption - WY	(15,443)	(15,443)	0	0	0	Regulatory asset established to record Wyoming's portion of stock redemption costs.
287861	415.857	RA - Deferred Overburden Costs - ID	(159,803)	(159,803)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(418,867)	(418,867)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,147,759)	(1,147,759)	0	0	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(11,018)	(11,018)	0	0	0	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals.
287886	415.837	RA - Frozen MTM	(8,961,246)	(8,961,246)	0	0	0	Regulatory asset related to frozen mark to market derivatives.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(51,369)	(51,369)	0	0	0	Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(22,227,020)	(22,227,020)	0	0	0	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(1,019,480)	(1,019,480)	0	0	0	Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers.
287899	415.878	RA - UT Liquidation Damages	(103,264)	(103,264)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287903	415.879	RA - Liquidation Damages - N2 - WY	(16,840)	(16,840)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(472,366)	(472,366)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287911	415.699	RA - BPA Balancing Account - OR	(887,962)	(887,962)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287917	705.451	RL - Property Insurance Reserve - OR	(5,705,317)	(5,705,317)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.

287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(534,984)	(534,984)	0	0	0	Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(99,085)	(99,085)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(389,389)	(389,389)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287939	415.115	RA - Utah STEP Pilot Program Balance Account	2,670,717	2,670,717	0	0	0	Regulatory asset established to record the balancing account activity for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942	430.112	RA - Other - Balance Reclass	(3,361,531)	(3,361,531)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287960	415.855	RA - Storm Damage Deferral - CA	(96,569)	(96,569)	0	0	0	Regulatory Asset established to defer storm related costs in California.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(2,670,717)	(2,670,717)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287972	320.285	RA - Post Employment Costs	2,103,559	0	0	0	2,103,559	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287977	415.885	RA - Noncurrent Reclass - Other	(85,990)	(85,990)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014 and the implementation of new rates effective January 1, 2021.
287981	415.920	RA - Depreciation Increase - Idaho	(3,427,447)	(3,427,447)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(299,074)	(299,074)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,032,837)	(1,032,837)	0	0	0	Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to Docket 20-035-04.
287985	415.924	RA - Steam Deferred Depreciation - UT	(1,192,930)	(1,192,930)	0	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287994	415.929	RA - Carbon Decommissioning - CA	(92,132)	(92,132)	0	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(44,810)	(44,810)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287997	415.862	RA - CA Mobile Home Park Conversion	(53,420)	(53,420)	0	0	0	
FERC 283 - Other								
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service
286909	720.815	FAS 158 Post-Retirement Asset	(8,109,999)	(8,109,999)	0	0	0	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(418,623)	(418,623)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287326	730.120	FAS 133 Derivatives - Book Unrealized	(13,026,247)	(13,026,247)	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287492	-----	OR BETC - Purchased Credits - Non-Cash	(15,848)	(15,848)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287564	425.130	Rogue River-Habitat Enhance	(96,044)	(96,044)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287569	720.805	FAS 158 Funded Pension Asset	(15,544,398)	(15,544,398)	0	0	0	Represents the funded pension asset under FAS 158.
287661	425.360	Hermiston Swap	(615,614)	(615,614)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287662	210.100	Prepaid Taxes - OR PUC	(352,188)	(352,188)	0	0	0	Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	Prepaid Taxes - UT PUC	(852,418)	(852,418)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(69,907)	(69,907)	0	0	0	Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(76,620)	(76,620)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(5,295,232)	0	0	(5,295,232)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287770	120.205	Trapper Mining Stock Basis	(944,320)	(944,320)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(582,461)	0	0	0	(582,461)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287907	210.185	Prepaid Aircraft Maintenance	(24,587)	(24,587)	0	0	0	Prepaid account established for prepaid aircraft maintenance costs.
287908	210.190	Prepaid Water Rights	(98,924)	(98,924)	0	0	0	Prepaid account for prepaid water rights and water fees.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(956,251)	0	0	0	(956,251)	To record unrealized gains/losses from the long term incentive plan.
Rounding			(16)	(16)	0	0	0	
Subtotal - p277			(382,542,004)	(347,336,100)	0	(8,687,026)	564,847	
Less FASB 109 Above if not separately removed			(99,085)	(99,085)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(382,442,919)	(347,237,015)	0	(8,687,026)	564,847	

Instructions for Account 283:

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

2. ADIT items related only to Transmission are directly assigned to Column D

3. ADIT items related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F

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

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

Summary Table: (Excess) / Deficient ADIT		
Source	Rate Base Adjustment	Income Tax Allowance
Att 1B - 2017 TCJA	(347,044,662)	(19,896,011)
Total	(347,044,662)	(19,896,011)
	Appendix A, Line 33B	Appendix A, Line 135b

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

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

Description	Accumulated Deferred Income Tax		Excess Deferred Income Tax	
	Pre- Tax Rate Change	Post- Tax Rate Change	Total	Protected
FERC Acct.				
Accum. Deferred Income Tax Asset	190	268,171,524	62,966,200	62,966,200
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,769)	(192,624,970)	(192,624,970)
Accum. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(1,869,280,032)	(1,222,725,846)
Accum. Deferred Income Tax Liability: Other	183	(438,972,621)	(229,219,668)	(200,952,391)
Subtotal: Accumulated Deferred Income Tax	(4,978,928,708)	(1,610,267,896)	(1,626,873,896)	(1,166,688,743)
Other Regulatory Assets	254	407,152,267	190,117,955	190,117,955
Other Regulatory Liabilities	254	(418,440,117)	(195,303,117)	(195,303,117)
Total Excess Deferred Income Tax Regulatory Liability	(4,669,194,881)	(2,933,443,547)	(1,635,751,334)	(1,166,688,743)
Pre-Gross-Up	254		(1,635,751,334)	(1,166,688,743)
Total Excess Deferred Income Tax Regulatory Liability			(2,169,045,827)	(1,633,044,653)

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

Description	Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax	131,586,600	131,586,600	0
Other	(1,038,864,514)	(905,021,838)	(133,842,676)
Total Excess Deferred Income Tax Before Gross-Up	(1,635,751,334)	(1,166,688,743)	(191,062,691)

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

TABLE 3: Annual Tracking of (Excess) or Deficient ADIT

Year	FERC Transmission Allocable Excess Deferred Income Tax				Non-Protected EDIT				Formula Rate Inputs	
	Remaining Regulatory Life	Transmission (244,474,060)	Remaining Regulatory Life	General (5,796,732)	Remaining Regulatory Life	Intangible (1,309,170)	Remaining Regulatory Life	Unamortized (Excess) / Deficient ADIT	Annual Amortization ATT TB / ADIT	Average ATT TB / ADIT
1	2021/2018	46.0	(7,488,587)	15.9	(364,573)	15.9	(87,747)	15.9	940,909	0
2	2021/2019	46.0	(7,488,587)	15.9	(364,573)	15.9	(87,747)	15.9	(13,032,165)	0
3	2021/2020	46.0	(7,488,587)	15.9	(364,573)	15.9	(87,747)	15.9	(20,973,074)	0
4	2021/2021	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(399,940,673)	0
5	2021/2022	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(1,066,500,500)	0
6	2021/2023	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(1,196,866,011)	0
7	2021/2024	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(1,330,021,164)	0
8	2021/2025	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(1,468,878,103)	0
9	2021/2026	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(1,613,342,649)	0
10	2021/2027	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(1,763,829,180)	0
11	2021/2028	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(1,920,446,691)	0
12	2021/2029	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(2,083,206,384)	0
13	2021/2030	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(2,252,214,442)	0
14	2021/2031	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(2,427,478,671)	0
15	2021/2032	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(2,609,003,080)	0
16	2021/2033	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(2,796,798,671)	0
17	2021/2034	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(2,990,866,439)	0
18	2021/2035	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(3,191,327,574)	0
19	2021/2036	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(3,399,193,176)	0
20	2021/2037	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(3,614,572,145)	0
21	2021/2038	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(3,837,664,580)	0
22	2021/2039	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(4,068,571,491)	0
23	2021/2040	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(4,307,394,977)	0
24	2021/2041	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(4,554,245,548)	0
25	2021/2042	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(4,809,224,114)	0
26	2021/2043	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(5,072,440,685)	0
27	2021/2044	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(5,344,095,260)	0
28	2021/2045	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(5,624,258,839)	0
29	2021/2046	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(5,913,031,422)	0
30	2021/2047	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(6,209,513,009)	0
31	2021/2048	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(6,513,803,600)	0
32	2021/2049	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(6,826,003,195)	0
33	2021/2050	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(7,147,211,794)	0
34	2021/2051	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(7,476,538,497)	0
35	2021/2052	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(7,814,084,304)	0
36	2021/2053	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(8,160,049,315)	0
37	2021/2054	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(8,514,624,530)	0
38	2021/2055	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(8,877,919,949)	0
39	2021/2056	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(9,249,145,572)	0
40	2021/2057	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(9,628,512,400)	0
41	2021/2058	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(10,016,120,532)	0
42	2021/2059	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(10,413,079,019)	0
43	2021/2060	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(10,819,587,860)	0
44	2021/2061	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(11,235,756,055)	0
45	2021/2062	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(11,661,693,604)	0
46	2021/2063	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(12,097,509,607)	0
47	2021/2064	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(12,543,405,064)	0
48	2021/2065	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(13,000,490,975)	0
49	2021/2066	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(13,468,867,340)	0
50	2021/2067	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(13,948,045,159)	0
51	2021/2068	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(14,438,224,132)	0

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

TABLE 4: INFORMATION ONLY

*Gross-up and ADIT are not included in rate base

Year	Tax Rate	Gross-Up Factor	(Excess) / Deficient ADIT	Gross-Up	Regulatory Asset / Liability		ADIT
					Asset / Liability	Liability	
1	24.5866%	32.6024%	(408,868,821)	(133,306,937)	(542,193,733)	133,307,056	0
2	24.5866%	32.6024%	(387,913,747)	(126,469,191)	(514,382,938)	126,469,275	0
3	24.5866%	32.6024%	(366,940,673)	(119,631,466)	(486,572,139)	119,631,546	0
4	24.5866%	32.6024%	(347,044,962)	(113,144,989)	(460,189,951)	113,144,964	0
5	24.5866%	32.6024%	(327,148,651)	(106,558,317)	(433,706,968)	106,558,385	0
6	24.5866%	32.6024%	(307,252,841)	(100,171,646)	(407,424,487)	100,171,802	0
7	24.5866%	32.6024%	(287,357,030)	(93,784,975)	(383,142,055)	93,785,022	0
8	24.5866%	32.6024%	(267,461,219)	(87,398,304)	(359,859,523)	87,398,351	0
9	24.5866%	32.6024%	(247,565,408)	(81,011,633)	(336,576,991)	81,011,680	0
10	24.5866%	32.6024%	(227,669,597)	(74,624,962)	(313,294,559)	74,625,016	0
11	24.5866%	32.6024%	(207,773,786)	(68,238,291)	(290,012,095)	68,238,338	0
12	24.5866%	32.6024%	(187,877,975)	(61,851,620)	(266,730,635)	61,851,662	0
13	24.5866%	32.6024%	(167,982,164)	(55,464,949)	(243,448,113)	55,464,990	0
14	24.5866%	32.6024%	(148,086,353)	(49,078,278)	(220,165,625)	49,078,316	0
15	24.5866%	32.6024%	(128,190,542)	(42,691,607)	(196,883,149)	42,691,647	0
16	24.5866%	32.6024%	(108,294,731)	(36,304,936)	(173,598,665)	36,304,976	0
17	24.5866%	32.6024%	(88,398,920)	(29,918,265)	(150,314,181)	29,918,305	0
18	24.5866%	32.6024%	(68,503,109)	(23,531,594)	(126,974,697)	23,531,733	0
19	24.5866%	32.6024%	(48,607,298)	(17,144,923)	(104,462,221)	17,145,062	0
20	24.5866%	32.6024%	(28,711,487)	(10,758,252)	(81,954,739)	10,758,391	0
21	24.5866%	32.6024%	(8,815,676)	(4,371,581)	(59,447,257)	4,371,720	0
22	24.5866%	32.6024%	(1,119,865)	(1,014,910)	(36,939,775)	1,014,949	0
23	24.5866%	32.6024%	(1,119,865)	(1,014,910)	(36,939,775)	1,014,949	0
24	24.5866%	32.6024%	(1,119,865)	(1,014,910)	(36,939,775)	1,014,949	0
25	24.5866%	32.6024%	(1,119,865)	(1,014,910)	(36,939,775)	1,014,949	0
26	24.5866%	32.6024%	(1,119,865)	(1,014,910)	(36,939,775)	1,014,949	0
27	24.5866%	32.6024%	(1,119,865)	(1,014,910)	(36,939,775)	1,014,949	0
28	24.5866%	32.6024%	(1,119,865)	(1,014,910)	(36,939,775)	1,014,949	0
29	24.5866%	32.6024%	(1,119,865)	(1,014,910)	(36,939,775)	1,014,949	0
30	24.5866%	32.6024%	(1,119,865)	(1,014,910)	(36,939,775)	1,014,949	0
31	24.5866%	32.6024%	(1,119,865)	(1,014,910)	(36,939,775)	1,014,949	0
32	24.5866%	32.6024%	(1,119,865)	(1,014,910)	(36,939,775)	1,014,949	0
33	24.5866%	32.6024%	(1,119,865)	(1,014,910)	(36,939,775)	1,014,949	0
34	24.5866%	32.6024%	(1,119,865)	(1,014,910)	(36,939,775)	1,014,949	0
35	24.5866%	32.6024%	(1,119,865)	(1,014,910)	(36,939,775)	1,014,949	0
36	24.5866%	32.6024%	(1,119,865)	(1,014,910)	(36,939,775)	1,014,949	0
37	24.5866%	32.6024%	(1,119,865)	(1,014,910)	(36,939,775		

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page 262-263, Col (L)	Allocator	Allocated Amount
Plant Related			Net Plant Allocator	
	Real Property	162,344,531		
	Possessory taxes	507,279		
1	Total Plant Related	162,851,810	29.6008%	48,205,404
Labor Related			Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	9.1865%	0
Other Included			Net Plant Allocator	
	Annual Report	95,880		
3	Total Other Included	95,880	29.6008%	28,381
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	162,947,690		48,233,785
Currently Excluded				
	Local Franchise	32,291,808		
	Montana Energy License	268,822		
	Montana Wholesale Energy	192,855		
	Idaho Generation Tax (KWh)	48,874		
	Oregon Department of Energy	1,609,682		
	Wyoming Wind Generation Tax	2,105,610		
	Washington Public Utility Tax	13,887,414		
	Other (Business & Occupation, Nevada Comm. Tax, Use)	53,976		
5	Subtotal Excluded Taxes	50,459,041		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	213,406,731		
7	Total Other Taxes			
	114.14c	213,406,731		
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			3,461,106
2	Pole Attachments - Transmission Related			263,843
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			1,932,418
5	Miscellaneous General Revenues		<i>detail below</i>	49,787
6	Account 454 subtotal		(Sum Lines 1-5)	6,262,922
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	6,406,882
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	117,883,443
10	Facilities Charges including Interconnection Agreements	Note 2		2,184,428
11	Transmission maintenance revenue		Account 456.2	640,484
12	Account 456 subtotal		(Sum Lines 7-11)	127,115,237
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	133,378,159

Detail for selected items above

Miscellaneous General Revenues

Rents - General	0
One Utah Center and North Temple office subleases	327,362
Parking Rent: Lloyd Center, Portland, Oregon	214,592
Rents - Common Affiliate - Kern River	0
Rents - Non-Common	0
Total Miscellaneous General Revenue	541,954
Wages & Salary Allocator	9.19%
Total Allocated Miscellaneous General Revenue	49,787

Distribution Underbuild

Third party attachments	0
Common pole location fixed annual revenue credit	fixed 555,768
Distribution Underbuild - Transmission related	555,768

Notes

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

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

A	Return and Taxes with 100 Basis Point increase in ROE			
B	100 Basis Point increase in ROE and Income Taxes		Appendix A input: Line 127 + Line 137 from below	434,413,088
	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))	48.19%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.79%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.68%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.25%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.59%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.85%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	374,328,324

Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate			21.00%	
129	SIT = State Income Tax Rate or Composite			4.54%	
130	p = percent of federal income tax deductible for state purposes		Per state tax code	0.00%	
131	T	$T = 1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$		24.59%	
132	CIT = T / (1-T)			32.60%	
133	1 / (1-T)			132.60%	
ITC Adjustment					
134	Amortized Investment Tax Credit		Attachment 5	(396,407)	
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131))	(525,645)
136	Income Tax Component =	CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =			86,993,004
136b	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)	Appendix A (Line 135c)		(26,382,594)
137	Total Income Taxes				60,084,765

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation of Transmission Plant In Service					
1	December	204.58b	Footnotes	2020	7,627,712,649
2	January	Monthly Balances		2021	7,636,344,400
3	February	Monthly Balances		2021	7,653,035,468
4	March	Monthly Balances		2021	7,681,811,392
5	April	Monthly Balances		2021	7,696,316,909
6	May	Monthly Balances		2021	7,704,181,309
7	June	Monthly Balances		2021	7,736,124,219
8	July	Monthly Balances		2021	7,816,523,703
9	August	Monthly Balances		2021	7,818,883,845
10	September	Monthly Balances		2021	7,828,967,977
11	October	Monthly Balances		2021	7,857,978,034
12	November	Monthly Balances		2021	7,863,496,301
13	December	204.59g		2021	7,890,023,096
14	Transmission Plant In Service	(line 13)	(Note M)	Projection	7,890,023,096
Calculation of Distribution Plant In Service					
15	December	204.75b		2020	7,647,962,060
16	January	Monthly Balances		2021	7,668,224,916
17	February	Monthly Balances		2021	7,687,347,498
18	March	Monthly Balances		2021	7,713,581,697
19	April	Monthly Balances		2021	7,736,926,271
20	May	Monthly Balances		2021	7,767,556,427
21	June	Monthly Balances		2021	7,803,374,232
22	July	Monthly Balances		2021	7,826,859,342
23	August	Monthly Balances		2021	7,843,379,691
24	September	Monthly Balances		2021	7,877,253,457
25	October	Monthly Balances		2021	7,902,580,938
26	November	Monthly Balances		2021	7,942,141,589
27	December	204.75g		2021	8,032,285,954
28	Distribution Plant In Service	(line 27)		Projection	8,032,285,954
Calculation of Intangible Plant In Service					
29	December	204.5b		2020	1,054,374,613
30	December	204.5g		2021	1,106,474,798
19 31	Intangible Plant In Service	(line 30)	(Note N)	Projection	1,106,474,798
Calculation of General Plant In Service					
32	December	204.99b		2020	1,349,470,354
33	December	204.99g		2021	1,376,963,716
18 34	General Plant In Service	(line 33)	(Note N)	Projection	1,376,963,716
Calculation of Production Plant In Service					
35	December	204.46b		2020	12,652,732,709
36	January	Monthly Balances		2021	12,831,985,426
37	February	Monthly Balances		2021	12,958,160,624
38	March	Monthly Balances		2021	13,167,408,234
39	April	Monthly Balances		2021	13,243,363,863
40	May	Monthly Balances		2021	13,268,952,879
41	June	Monthly Balances		2021	13,372,875,013
42	July	Monthly Balances		2021	13,407,960,024
43	August	Monthly Balances		2021	13,414,605,549
44	September	Monthly Balances		2021	13,423,964,195
45	October	Monthly Balances		2021	13,437,334,698
46	November	Monthly Balances		2021	13,451,881,587
47	December	204.46g		2021	13,476,057,172
48	Production Plant In Service	(line 47)		Projection	13,476,057,172
49	Electric Plant Sold	204.102g			0
6 50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	Projection	31,881,804,735

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation of Transmission Accumulated Depreciator					
51	December	Prior year 219.25c		2020	1,942,552,607
52	January	Monthly Balances		2021	1,951,149,198
53	February	Monthly Balances		2021	1,959,917,145
54	March	Monthly Balances		2021	1,972,925,665
55	April	Monthly Balances		2021	1,983,039,097
56	May	Monthly Balances		2021	1,993,581,730
57	June	Monthly Balances		2021	2,001,550,523
58	July	Monthly Balances		2021	2,009,099,475
59	August	Monthly Balances		2021	2,018,779,138
60	September	Monthly Balances		2021	2,028,675,490
61	October	Monthly Balances		2021	2,038,288,372
62	November	Monthly Balances		2021	2,049,121,683
63	December	219.25c		2021	2,045,200,003
25 64	Transmission Accumulated Depreciator	(line 63)	(Note M)	Projection	2,045,200,003
Calculation of Distribution Accumulated Depreciator					
65	December	Prior year 219.26c		2020	3,027,035,454

66	January	Monthly Balances	2021	3,036,852,707	
67	February	Monthly Balances	2021	3,046,017,234	
68	March	Monthly Balances	2021	3,061,257,736	
69	April	Monthly Balances	2021	3,071,234,009	
70	May	Monthly Balances	2021	3,062,425,026	
71	June	Monthly Balances	2021	3,093,005,070	
72	July	Monthly Balances	2021	3,102,740,969	
73	August	Monthly Balances	2021	3,112,233,506	
74	September	Monthly Balances	2021	3,122,905,413	
75	October	Monthly Balances	2021	3,130,159,324	
76	November	Monthly Balances	2021	3,143,992,515	
77	December	219.26c	2021	3,143,599,734	-
78	Distribution Accumulated Depreciator	(line 77)	Projection	3,143,599,734	
Calculation of Intangible Accumulated Depreciation					
		Source	Year	Balance	
79	December	Prior year 200.21c	2020	689,402,579	-
80	December	200.21c	2021	725,504,660	-
81	Accumulated Intangible Depreciation	(line 80) (Note N)	Projection	725,504,660	Appendix A input
Calculation of General Accumulated Depreciation					
		Source	Year	Balance	
82	December	Prior year 219.28c	2020	508,181,970	-
83	December	219.28c	2021	519,932,106	-
26 84	Accumulated General Depreciation	(line 83) (Note N)	Projection	519,932,106	Appendix A input
Calculation of Production Accumulated Depreciator					
		Source	Year	Balance	
85	December	Prior year 219.20 through 219.24	2020	4,462,427,281	
86	January	Monthly Balances	2021	4,508,899,821	
87	February	Monthly Balances	2021	4,551,671,894	
88	March	Monthly Balances	2021	4,556,216,951	
89	April	Monthly Balances	2021	4,611,484,440	
90	May	Monthly Balances	2021	4,652,334,003	
91	June	Monthly Balances	2021	4,697,939,131	
92	July	Monthly Balances	2021	4,746,552,034	
93	August	Monthly Balances	2021	4,793,394,200	
94	September	Monthly Balances	2021	4,836,036,987	
95	October	Monthly Balances	2021	4,864,952,174	
96	November	Monthly Balances	2021	4,916,607,099	
97	December	219.20 through 219.24	2021	4,965,743,651	-
98	Production Accumulated Depreciation	(line 97)	Projection	4,965,743,651	
7 99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98) (Note M)	Projection	10,674,475,493	Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)	Projection	11,399,980,152	

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
		Appendix A input	Projection	0 current end-of-year balance
42	Construction Materials & Supplies	Prior Year	227.5c	176,943,869
		Current Year	227.5c	203,514,526
		Appendix A input	Projection	203,514,526 current end-of-year balance
45	Transmission Materials & Supplies	Prior Year	227.8c	1,231,929
		Current Year	227.8c	815,425
		Appendix A input	Projection	815,425 current end-of-year balance

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission related portion	Appendix A Input	Details
133	Amortized Investment Tax Credit Utility Investment Tax Credit Adj. - Net (411.4)	114.19c	(1,339,178)	29.60%	(396,407)
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	30,492		
		Current end of year balance 266 footnotes	24,871		
		Average	27,682	29.60%	8,194 (enter negative in Appendix A)

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount				Transmission Related		Non-transmission Related		Details
Land Held for Future Use												
		Prior Year	214.47d	23,912,440	1,679,914	22,232,526	Detail for transmission-related value on Attachment 12					
		Current Year	214.47d	14,811,003	1,517,970	13,293,033	Detail for transmission-related value on Attachment 12					
23	(Notes B & L)	Appendix A Input	Projection		1,517,970		current end-of-year balance					

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total		Details
Excluded Membership Dues Expense						
FERC Form No. 1 page 335				Total		Included Excluded
Page 335, Line 1 (Industry Association Dues)						
American Clean Power				212,500		212,500
Edison Electric Institute				1,003,264	1,003,264	
Intermountain Electrical Association				9,500		9,500
North American Transmission Forum				95,738	95,738	
Northwest Public Power Association				1,810		1,810
Pacific Northwest Utilities Conference Committee				79,486		79,486
Rocky Mountain Electrical League				18,000		18,000
The National Hydropower Association, Inc.				71,832		71,832
UMS Group				42,000		42,000
Western Energy Supply Transmission Associates				43,379		43,379
Page 335, Line 1 Subtotal				1,577,509		
Page 335, Lines 7 - 28 (Business/Economic Dev. and Corp. Memberships & Subscriptions)						
Lines 7 - 28				251,609		251,609
Other (Individually less than \$5,000)				112,877		112,877
Directors' Fees - Regional Advisory Board						
Page 335, Line 36				18,000		18,000
Rating Agency and Trustee Fees						
Page 335, Lines 31-35				560,121	560,121	
63		Total	(Note C)	Appendix A Input		860,993
PBOP						
Authorized filed PBOP expense				Annual Update Informational Filing		1,701,106
Actual PBOP expense				Attachment 17 total		1,701,106
58		Actual PBOP Expense Adjustment		Appendix A Input	Projection	0
Authorized Filled Expense minus Actual Expense						
Property Insurance						
Property Insurance Account 924				320.185b		4,207,600
70		Total	(Note F)	Appendix A Input		4,207,600

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Transmission Related		Non-transmission Related		Details
Directly Assigned A&G								
Specific Transmission related Regulatory Expenses								
Federal Energy Regulatory Commission:								
Annual Fee				350.19d	2,587,098	2,587,098		
Annual Fee - hydro				350.20d	3,408,208		3,408,208	
Transmission Rate Case				350.21d	329,045	329,045		
Other Regulatory				350.22d	1,769,419	483,502		1,285,917
67		Total	sum		8,093,769	3,399,644		4,694,125

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Safety Related		Non-safety Related		Details
Directly Assigned A&G								
68		General Advertising Exp Account 930.1 - Safety-related Advertising	320.191b	8,074	0	8,074	Based on FERC 930.1 download	

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Education & Outreach Appendix A Input	Other	Details
Directly Assigned A&G					
71	General Advertising Exp Account 930.1 - Education and Outreach	320.191b	8,074	0	8,074 Based on FERC 930.1 download

Multistate worksheet

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

Adjustments to Transmission O&W

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related Appendix A Input	Details
53	Transmission O&M	320.112b	232,301,840	(139,972)	232,161,868
	Adjustment for Ancillary Services Accounts 561-561.1				
	(561.1) Load Dispatching	320.84b	0		
	(561.1) Load Dispatch-Reliability	320.85b	0		
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647		
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544		
	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-1	sum	10,309,902	0	10,309,902 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	320.96b	159,058,497	0	159,058,497

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	4,690,561	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	(147,761,488)
	Current Year	(147,966,140)
	Appendix A input	(147,966,140) current end-of-year balance

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 134,616,361
	Amortization of limited term electric plant (404) (Note H)	336.7d 0
76	Transmission Depreciation Expense Including Amortization of Limited Term Plan (Note H)	sum 134,616,361 Appendix A Input
General Plant		
	Depreciation expense (403) (Note H)	336.10b 47,034,116
	Amortization of limited term electric plant (404) (Note H)	336.10d 591,957
77	General Depreciation Expense Including Amortization of Limited Term Plan (Note H)	sum 47,626,073 Appendix A Input
Intangible plant		
	Amortization of limited term electric plant (404) (Note H)	336.1d 58,013,199
	Amortization of other electric plant (405) (Note H)	336.1e 0
78	Total Intangible Amortization (Note H)	sum 58,013,199 Appendix A Input

Less Regulatory Asset Amortizations Account 930.1

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

Please refer to the 'Material Changes Summary' filed with 2018 annual update for a discussion of the items previously included in this section.

PacifiCorp
Attachment 7 - Transmission Enhancement Charge Worksheet

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New Plant Carrying Charge			
Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)			
Formula Line			
A	157	Net Plant Carrying Charge without Depreciation	9.0713%
B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	9.6219%
C		Line B less Line A	0.5506%
FCR if CIAC			
D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	2.3197%

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

Columns and rows may be added to accommodate more projects

Life	CIAC (Yes or No)	(Energy Gateway only)			(Energy Gateway Segment B-H)			(Energy Gateway Segment B-H)			Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)		
		No	50	9.0713%	No	50	9.0713%	No	50	9.0713%						
Useful life of the project																
Increased ROE (basis points)	0	50	9.0713%	50	9.0713%	50	9.0713%	50	9.0713%							
Investment	-	1,922,132,004	9,3466%	-	1,922,132,004	9,3466%	-	1,922,132,004	9,3466%	31,810	527	-	-	-		
Annual Depreciation Expense	-	33,140,207		-	33,140,207		-	33,140,207		527	-	-	-	-		
Invest Yr	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	Transmission Incentive Credit
2010	-	-	-	287,225,425	4,836,783	30,891,950	-	-	-	-	-	-	\$ 30,891,950	\$	\$ 30,891,950	
2010	-	-	-	287,225,425	4,836,783	31,682,699	-	-	-	-	-	-	\$ 31,682,699	\$ 31,682,699	\$	\$ 790,749
2011	-	-	-	784,113,653	13,727,954	84,857,494	-	-	-	-	-	-	\$ 84,857,494	\$ 84,857,494	\$	\$
2011	-	-	-	784,113,653	13,727,954	87,016,207	-	-	-	-	-	-	\$ 87,016,207	\$ 87,016,207	\$	\$ 2,158,713
2012	-	-	-	785,864,997	13,960,855	85,249,265	-	-	-	-	-	-	\$ 85,249,265	\$ 85,249,265	\$	\$
2012	-	-	-	785,864,997	13,960,855	87,412,800	-	-	-	-	-	-	\$ 87,412,800	\$ 87,412,800	\$	\$ 2,163,536
2013	-	-	-	1,039,140,449	18,682,859	112,946,732	-	-	-	-	-	-	\$ 112,946,732	\$ 112,946,732	\$	\$ 2,860,818
2013	-	-	-	1,039,140,449	18,682,859	115,807,550	-	-	-	-	-	-	\$ 115,807,550	\$ 115,807,550	\$	\$
2014	-	-	-	1,164,054,968	21,135,829	126,731,101	-	-	-	-	-	-	\$ 126,731,101	\$ 126,731,101	\$	\$ 3,204,715
2014	-	-	-	1,164,054,968	21,135,829	129,935,816	-	-	-	-	-	-	\$ 129,935,816	\$ 129,935,816	\$	\$
2015	-	-	-	1,350,166,903	24,782,100	147,260,200	-	-	-	-	-	-	\$ 147,260,200	\$ 147,260,200	\$	\$ 3,717,093
2015	-	-	-	1,350,166,903	24,782,100	150,977,293	-	-	-	-	-	-	\$ 150,977,293	\$ 150,977,293	\$	\$
2016	-	-	-	1,463,059,094	29,386,385	162,105,309	-	-	-	-	-	-	\$ 162,105,309	\$ 162,105,309	\$	\$ 4,027,892
2016	-	-	-	1,463,059,094	29,386,385	166,133,201	-	-	-	-	-	-	\$ 166,133,201	\$ 166,133,201	\$	\$
2017	-	-	-	1,439,903,455	29,467,919	160,086,319	-	-	-	-	-	-	\$ 160,086,319	\$ 160,086,319	\$	\$ 3,964,143
2017	-	-	-	1,439,903,455	29,467,919	164,050,462	-	-	-	-	-	-	\$ 164,050,462	\$ 164,050,462	\$	\$
2018	-	-	-	1,413,360,220	27,214,371	155,424,945	-	-	-	-	-	-	\$ 155,424,945	\$ 155,424,945	\$	\$ 3,891,068
2018	-	-	-	1,413,360,220	27,214,371	159,316,014	-	-	-	-	-	-	\$ 159,316,014	\$ 159,316,014	\$	\$
2019	-	-	-	1,386,203,297	27,215,321	152,962,402	-	-	-	-	-	-	\$ 152,962,402	\$ 152,962,402	\$	\$ 3,816,303
2019	-	-	-	1,386,203,297	27,215,321	156,778,705	-	-	-	-	-	-	\$ 156,778,705	\$ 156,778,705	\$	\$
2020	-	-	-	1,471,003,295	28,854,427	162,293,996	-	-	-	-	-	-	\$ 162,293,996	\$ 162,293,996	\$	\$ 4,049,763
2020	-	-	-	1,471,003,295	28,854,427	166,343,759	-	-	-	-	-	-	\$ 166,343,759	\$ 166,343,759	\$	\$
2021	-	-	-	1,965,162,841	38,264,499	216,530,913	-	-	-	-	-	-	\$ 216,530,913	\$ 216,530,913	\$	\$ 5,410,215
2021	-	-	-	1,965,162,841	38,264,499	221,941,127	-	-	-	-	-	-	\$ 221,941,127	\$ 221,941,127	\$	\$
2022	-	-	-	1,922,132,004	38,176,479	212,539,423	31,810	527	3,413	-	-	-	\$ 212,542,836	\$ 212,542,836	\$	\$ 5,291,836
2022	-	-	-	1,922,132,004	38,176,479	217,831,171	31,810	527	3,501	-	-	-	\$ 217,834,672	\$ 217,834,672	\$	\$
2023	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
2023	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
2024	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
2024	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
2025	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
2025	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
2026	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
2026	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
2027	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
2027	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
2028	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
2028	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
2029	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
2029	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
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PacifiCorp
Attachment 8 - Depreciation Rates
Applied Depreciation Rates by State - 2021

New		Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company	
Row	A/C	Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate		
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.06%
2	352	Structures and Improvements															1.36%
3	353	Station Equipment															1.78%
4	354	Towers and Fixtures															1.44%
5	355	Poles and Fixtures															2.15%
6	356	Overhead Conductors and Devices															1.81%
7	357	Underground Conduit															1.55%
8	358	Underground Conductors and Devices															1.61%
9	359	Roads & Trails															1.21%
10		Unclassified Transmission															1.73%
11	389.2	Land Rights	738	1.82%	95,314	2.50%		0.00%	85,283	2.05%	74,315	1.87%		0.00%	4,868	1.70%	
12	390	Structures and Improvements	94,778,743	2.07%	13,817,417	2.06%	4,222,101	1.99%	101,612,009	2.55%	16,220,165	2.28%	331,004	1.76%	13,828,483	1.84%	
13	391	Office Furniture and Equipment - Furniture															5.00%
14	391.2	Office Furniture and Equipment - Personal Computers															20.00%
15	391.3	Office Furniture and Equipment - Equipment															12.50%
16	393	Store Equipment															4.00%
17	394	Tools, Shop and Garage Equipment															4.17%
18	395	Laboratory Equipment															5.00%
19	397	Communication Equipment															4.30%
20	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
21	398	Miscellaneous Equipment															5.00%
22		Unclassified General	23,769,198	3.64%	1,784,453	3.31%	1,432,689	5.48%	16,874,058	4.97%	11,951,315	5.56%	694,624	2.77%	2,141,247	4.61%	
23	302	Franchises and Consents															4.96%
24	303	Miscellaneous Intangible Plant															5.71%
25	390.1	Leasehold Improvements - Gen															3.55%

- 1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2021 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
- 14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned categories/FERC Accounts have been combined into their main accounts due to immateriality.
- 15 New FERC Sub-account 391.3 (Office Furniture and Equipment – Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp
Attachment 9a - Load Divisor for Projection

Column	DATT (Part II - Network Services) - Average of current year and prior two years																							Total NFO
	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f21		
Customer Class	PacifiCorp NFS	BPA Yakama NFO SA 138	BPA Gacley NFO SA 1229	BPA Clarke NFO SA 725	BPA Benton REA SA 539	BPA Oregon Wind NFO SA 538	BPA Airport Solar NFO SA 927	BPA CEC NFO SA 865	BPA WEID NFO SA 875	Tri-State NFO SA 638	Capitol Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 625	Black Hills NFO SA 347	USBR NFO SA 505	WAPA NFO SA 175	Avaregrid Renewables, LLC NFO SA 142	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	NTUA NFO SA 694	Total NFO			
Jan	8,265	8,31	3,28	26,12	1,26	0,10	0,12	0,18	0,01	20,42	14,84	10,41	47,60	0,01	0,01	33,12	1,01	283,84	106,53	2,61	597			
Feb	8,256	8,84	3,32	31,53	1,26	0,37	0,08	0,01	0,01	19,82	14,77	11,06	50,47	0,01	0,01	33,09	1,09	281,32	110,93	2,47	569			
March	7,808	8,24	3,31	28,40	1,23	0,16	0,01	0,01	0,01	21,08	14,31	10,22	46,98	0,01	0,01	32,96	1,03	268,80	101,28	2,33	538			
April	7,063	5,98	3,07	22,52	0,98	0,20	-	0,02	0,01	18,82	13,89	8,79	40,47	0,28	0,33	32,91	1,03	194,49	54,45	1,90	400			
May	8,102	4,71	3,06	13,84	0,28	0,21	-	1,23	12,48	16,08	8,15	35,08	0,53	2,77	33,48	1,09	165,80	106,60	2,56	345				
Jun	9,629	4,83	3,63	17,25	0,38	0,13	-	0,01	1,72	14,51	17,72	9,83	47,17	0,98	3,28	33,48	1,27	175,57	94,59	2,19	438			
Jul	10,557	5,33	3,62	16,06	0,40	0,13	-	0,00	1,43	14,37	17,11	10,87	55,35	0,63	3,19	33,50	1,22	168,56	110,61	2,67	465			
Aug	10,438	5,93	3,64	18,43	0,38	0,17	-	1,39	15,61	18,00	10,91	55,27	0,62	3,02	33,48	1,09	165,80	106,60	2,56	442				
Sept	8,000	5,28	3,52	14,76	0,31	0,13	-	0,05	1,02	13,80	17,19	10,37	48,46	0,56	2,81	33,31	1,18	140,43	98,87	2,37	394			
Oct	7,788	6,05	3,15	25,91	0,97	0,25	0,04	-	0,61	18,48	14,03	10,12	42,89	0,10	0,01	33,38	0,99	253,04	87,95	2,24	500			
Nov	7,813	4,84	3,21	24,35	0,95	0,17	0,17	0,10	0,01	15,18	14,21	9,55	39,96	0,01	0,01	33,18	0,91	229,21	85,94	1,50	463			
Dec	8,494	4,76	3,14	29,33	0,80	0,16	0,16	0,16	0,01	17,65	13,12	10,65	46,65	0,16	0,01	33,15	1,01	312,08	97,45	2,60	572			
Total	103,811	87	60	270	6	2	1	1	7	202	185	121	558	0	15	399	13	2,633	1,151	21	5,383			
Aug 12CP	8,651	6	3	23	1	0	0	0	1	17	15	10	46	0	1	33	1	219	84	21	474			

Other Service					
J1	J2	J3	J4	J5	J6
LIAMPS OS RS 237	LMPA OS RS 637	Deseret OS RS 260	Power Administration OS RS 202/253	Western Area	Total OS
405	89	15	301		900
405	61	93	313		873
349	42	73	322		786
365	41	106	242		754
542	63	121	302		1,029
674	111	148	316		1,249
810	153	162	330		1,455
832	152	205	312		1,501
798	139	175	295		1,368
375	45	111	287		818
413	51	108	296		868
469	64	107	301		921
8,388	873	1,524	3,637		12,421
332	81	127	303		1,043

Column	DATT (Part II Long-Term Firm Point-to-Point Transmission Services) - Projection																														Total LTP
	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g28	g29	g30	
Customer Class	PacifiCorp LTP	Black Hills, Inc. LTP	BPA Veracore LTP SA 179	BPA Idaho Power LTP SA 666	Avaregrid LTP SA 895	Thermo No. 1 LTP SA 668	Powerex LTP SA 169	Powerex LTP SA 1016	Powerex LTP SA 1017	Powerex LTP SA 1040	NextEra State of SD LTP SA 179	Sacramento Municipal Utility District LTP SA 663	Salt River Project LTP SA 809	Chickadee People's Utility District LTP SA 801	Evergreen Biopower, LLC LTP SA 874	Airport Solar LTP SA 965	Garrett Solar LTP SA 605	EWEB LTP SA 808	Falls Creek LTP SA 808	Losses	Powerex LTP SA 700	Powerex LTP SA 701	Powerex LTP SA 702	Powerex LTP SA 748	Powerex LTP SA 749	Powerex LTP SA 995	Powerex LTP SA 996	City of Roseville LTP SA 881	Total LTP		
Jan	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
Feb	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
March	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
April	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
May	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	102	100	100	100	50	150	100	100	50	3,562
Jun	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	106	100	100	100	50	150	100	100	50	3,690
Jul	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	1	106	100	100	100	50	150	100	100	50	3,696
Aug	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	1	106	100	100	100	50	150	100	100	50	3,696
Sept	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	3	106	100	100	100	50	150	100	100	50	3,688
Oct	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	106	100	100	100	50	150	100	100	50	3,690
Nov	1,860	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	98	100	100	100	50	150	100	100	50	3,491
Dec	1,850	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	99	100	100	100	50	150	100	100	50	3,491
Total	23,395	600	-	672	250	360	132	880	1,200	1,200	800	1,083	48	228	300	180	120	120	588	300	50	1,222	1,200	1,200	1,200	600	1,800	1,200	1,200	600	42,816
Aug 12CP	1,950	50	-	56	21	30	11	88	100	100	87	81	4	19	25	15	10	48	25	4	102	100	100	100	50	150	100	100	50	3,588	

Divisor	Total Network & OS	1% growth	Behind the Meter	Total Network Load	Network * OS + LTP
9,731	9,831	249	10,080	13,328	13,468
9,697	9,786	204	10,000	12,887	12,987
9,132	9,225	204	9,429	11,966	12,166
8,217	8,301	207	8,508	10,929	11,129
9,476	9,570	184	9,756	13,318	13,518
11,306	11,421	119	11,600	15,200	15,400
12,477	12,603	146	12,749	16,435	16,635
12,361	12,506	143	12,640	16,355	16,555
11,362	11,477	189	11,666	15,354	15,554
9,105	9,199	190	9,389	13,079	13,279
9,165	9,258	233	9,468	12,669	12,869
9,986	10,089	229	10,318	13,859	14,059
122,015	122,288	2,353	125,811	168,627	170,627
10,766	10,972	155	10,968	14,621	14,821

PacifiCorp
Attachment 9a1 - Load (Current Year)
2021

Column			OATT (Part III - Network Service)																				f	
Customer	Class	RS / SA	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	Total NFO
	Day	Time	PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	3 Phases Renewables Inc.	NTUA	
			NFS	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538	NFO SA 827	NFO SA 865	NFO SA 975	NFO SA 628	NFO SA 299	NFO SA 505	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 742	NFO SA 943	NFO SA 746	NFO SA 747	NFO SA 876	NFO SA 894	
Jan	26	18:00	8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91	-	2.55	557
Feb	18	19:00	7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11	-	2.44	548
March	1	8:00	7,547	5.55	3.18	26.03	1.05	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24	-	2.41	542
April	12	8:00	7,098	5.88	3.23	25.72	0.91	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15	-	1.88	394
May	31	18:00	8,244	4.73	3.24	15.73	0.46	0.46	-	-	1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80	-	1.90	357
Jun	28	17:00	10,755	6.06	4.15	23.38	0.38	-	-	-	1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21	-	2.35	475
Jul	6	17:00	10,861	5.35	3.71	16.13	0.40	0.39	-	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66	-	2.73	484
Aug	12	17:00	10,546	6.35	3.73	22.08	0.39	0.16	-	-	1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85	-	2.55	450
Sept	9	17:00	9,459	5.51	3.23	13.99	0.29	0.38	-	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85	-	2.53	383
Oct	12	9:00	7,314	5.85	2.93	24.60	0.73	-	-	-	0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08	-	1.95	422
Nov	22	18:00	7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73	-	-	422
Dec	28	18:00	8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74	-	2.65	618
Total			104,380	66	40	280	9	3	1	1	7	200	197	121	544	4	16	413	17	2,578	1,129	-	26	5,651

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

PacifiCorp
Attachment 9a2 - Load (One Year Prior)
2020

Column			OATT (Part III - Network Service)																				Total NFO		
Customer Class	RS / SA	Day	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19		f20	f21
RS / SA	Day	Time	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA SA 894		
Jan	15	8:00	8,327	7.45	3.27	29.21	1.36	-	0.17	0.18	-	21.07	13.99	10.68	51.49	0.01	0.01	33.01	1.16	264.46	96.86	0.25	2.63	537	
Feb	4	8:00	8,221	7.17	3.44	31.20	1.26	-	0.05	0.12	-	21.17	13.83	10.72	47.51	0.01	0.01	32.75	1.06	301.29	105.27	0.24	2.56	580	
March	2	8:00	7,659	5.82	3.51	23.99	1.12	-	-	-	-	19.87	13.87	10.36	42.81	0.01	0.01	32.54	1.09	250.10	104.96	0.24	2.23	513	
April	2	9:00	6,924	5.16	2.79	22.71	0.93	0.05	-	0.04	-	20.18	13.59	9.00	43.58	0.25	0.01	32.98	1.05	200.66	66.27	0.19	1.95	421	
May	29	17:00	8,750	4.39	3.00	14.25	0.37	0.17	-	-	-	11.75	16.67	7.51	36.39	0.55	3.26	32.76	1.09	131.14	86.11	0.26	2.13	352	
Jun	23	18:00	9,451	4.16	3.42	17.10	0.34	0.40	-	0.01	-	15.94	17.63	9.94	47.72	0.54	3.41	33.35	1.25	160.85	84.38	0.30	2.22	403	
Jul	30	17:00	10,476	5.13	3.74	18.12	0.40	-	-	-	-	15.55	16.54	9.66	53.21	0.68	3.14	33.78	1.21	172.73	105.52	0.35	2.68	442	
Aug	17	16:00	10,546	5.60	3.57	17.11	0.37	0.36	-	-	-	15.59	16.33	10.76	61.16	0.62	3.14	33.38	1.12	161.70	110.05	0.31	2.69	444	
Sept	3	17:00	9,618	4.97	3.61	17.26	0.34	-	-	-	-	13.54	16.12	9.41	45.99	0.61	3.06	33.96	1.20	137.35	99.93	0.29	2.48	390	
Oct	26	9:00	7,776	5.72	3.03	26.55	0.92	0.38	-	-	0.59	20.08	11.97	9.76	48.69	0.01	0.01	34.27	0.93	272.78	82.87	0.21	2.27	521	
Nov	30	19:00	7,685	4.94	3.00	25.05	0.92	-	0.16	0.10	0.01	16.41	12.39	9.23	39.98	0.01	0.00	34.22	0.81	242.69	94.60	0.17	2.35	487	
Dec	29	18:00	8,274	4.40	3.02	28.06	-	0.57	0.18	0.10	0.01	17.42	11.06	10.51	45.74	0.01	0.01	33.72	1.08	326.59	101.98	0.21	2.62	587	
Total			103,708	64.9	39.4	270.6	8.3	1.9	0.6	0.6	0.6	208.6	174.0	117.5	564.3	3.3	16.1	400.7	13.0	2,622.3	1,138.8	3.0	28.8	5,677	

Column			Other Service					Total OS
Customer Class	RS / SA	Day	j1	j2	j3	j4	j5	
RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		
Jan	15	8:00	379	58	90	333	861	
Feb	4	8:00	431	62	89	322	905	
March	2	8:00	354	50	66	307	776	
April	2	9:00	343	31	117	222	713	
May	29	17:00	674	101	155	310	1,240	
Jun	23	18:00	674	111	157	312	1,254	
Jul	30	17:00	788	152	149	348	1,437	
Aug	17	16:00	856	157	240	316	1,569	
Sept	3	17:00	744	116	224	299	1,383	
Oct	26	9:00	365	41	126	301	833	
Nov	30	19:00	409	47	122	298	875	
Dec	29	18:00	453	48	122	294	916	
Total			6,469	975	1,657	3,662	12,763	

PacifiCorp
Attachment 9a3 - Load (Two Year Prior)
2019

Column			OAT1 (Part III - Network Service)																				f
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			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables inc. NFO SA 876	NTUA NFO SA 894	BPA Airport Solar NFO SA 836	Total NFO
Jan	2	9:00	8,233	6.88	3.60	28.75	1.34	0.30	-	19.78	15.45	10.47	45.55	0.01	0.01	30.81	0.75	330.22	108.83	0.01	2.64	-	605
Feb	7	8:00	8,604	7.68	3.56	35.61	1.36	0.50	0.03	18.86	16.14	11.81	55.25	0.01	0.01	31.82	0.79	280.11	112.41	0.06	2.42	-	578
March	4	8:00	8,218	7.34	3.25	35.18	1.52	0.11	0.02	21.94	14.33	11.13	54.20	0.01	0.01	31.63	0.77	284.05	93.62	0.05	2.34	-	561
April	10	8:00	7,167	5.69	3.18	19.14	1.10	-	-	16.23	13.71	8.54	37.79	0.24	0.01	31.21	0.70	176.91	66.93	0.07	1.87	-	383
May	13	18:00	7,311	5.01	2.94	11.55	-	-	-	11.21	15.44	6.69	32.18	0.54	1.99	32.06	0.79	120.64	81.43	0.08	1.77	-	324
Jun	28	18:00	8,681	4.28	3.31	11.27	0.43	-	-	14.36	15.40	9.62	44.89	0.55	3.20	31.97	0.87	168.55	93.27	0.11	1.93	-	404
Jul	22	17:00	10,334	5.50	3.42	13.92	0.40	-	-	12.68	17.43	11.28	53.47	0.61	3.09	32.04	0.72	191.32	117.65	0.14	2.61	-	466
Aug	5	17:00	10,220	5.82	3.63	16.11	0.37	-	-	13.93	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.87	105.90	0.18	2.42	-	430
Sept	5	17:00	9,722	5.36	3.73	13.05	0.30	-	-	16.10	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11	-	409
Oct	30	8:00	8,274	6.57	3.50	26.58	1.27	0.37	0.13	18.17	14.16	11.60	48.47	0.01	0.01	32.06	0.78	298.06	92.90	0.07	2.49	-	557
Nov	26	18:00	8,081	4.45	3.36	25.32	1.16	-	0.18	17.03	13.84	11.06	43.68	0.01	0.01	32.27	0.55	247.44	78.49	0.07	2.16	-	481
Dec	17	18:00	8,498	4.81	3.17	24.42	0.90	-	0.18	17.09	13.91	9.79	43.64	0.01	0.01	32.61	0.72	290.96	65.63	0.08	2.65	0.24	511
Total			103,344	69	41	261	10	1	1	197	185	124	561	3	14	383	8	2,699	1,125	1	27	0	5,711

Column			Other Service				j	
Customer Class	Day	Time	j1	j2	j3	j4	j5	j
RS / SA			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
Jan	2	9:00	408	64	148	324		943
Feb	7	8:00	383	64	81	340		868
March	4	8:00	314	33	58	320		724
April	10	8:00	338	18	60	290		706
May	13	18:00	405	32	99	295		831
Jun	28	18:00	617	95	121	317		1,150
Jul	22	17:00	772	151	148	318		1,389
Aug	5	17:00	805	152	148	318		1,423
Sept	5	17:00	758	166	146	280		1,350
Oct	30	8:00	384	44	69	334		831
Nov	26	18:00	431	48	74	299		852
Dec	17	18:00	464	60	85	314		924
Total			6,080	927	1,237	3,757		12,001

PacifiCorp
Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(526,710,244)
1110000	146200	A/Amort-Oth Intang	(164,314,625)
1110000	146201	A/Amort-Hydr-Klamath	787,860
1110000	146210	A/Amort-Oth Lic/Hydr	(21,934,561)
1110000	146230	A/Amort-LsHld Imprmt	(13,333,090)
Attachment 5 input: Total Accumulated Amortization			(725,504,660)

PacifiCorp
Attachment 11 - Prepayments

Prepayments Detail - 2021

FERC Account	Account Number	Account Description	Category	2020 Year-end Balance	2021 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$ 5,672,419	\$ 17,347,567	\$ 11,509,993			\$ 11,509,993	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 2,237,443	\$ 2,316,931	\$ 2,277,187			\$ 2,277,187	
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -				\$ -
	132016	Prep Ins-Minority Owned Plants	Other	\$ 321,928	\$ 311,635	\$ 316,781	\$ 316,781			
	132045	Prepaid Workers Compensation	Labor-related	\$ 137,594	\$ 114,760	\$ 126,177				\$ 126,177
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 1,375,844	\$ 1,632,238	\$ 1,504,041				\$ 1,504,041
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$ 19,318,920	\$ 20,070,575	\$ 19,694,747			\$ 19,694,747	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ 12,685	\$ 29,204	\$ 20,944	\$ 20,944			
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 749,600	\$ 860,083	\$ 804,841	\$ 804,841			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 667,212	\$ 625,994	\$ 646,603	\$ 646,603			
	132096	Prepaid RECs for RPS (WA)	Other	\$ -	\$ -	\$ -	\$ -			
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$ 16,065,321	\$ 7,796,707	\$ 11,931,014	\$ 11,931,014			
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale	Other	\$ 7,403,557	\$ 6,440,950	\$ 6,922,254	\$ 6,922,254			
	132310	Prepaid Rating Agency Fees	Other	\$ 46,096	\$ 39,498	\$ 42,797	\$ 42,797			
	132320	Prepaid Surety Bond	Other	\$ 219,828	\$ -	\$ 109,914	\$ 109,914			
	132548	Prepaid Cedar Springs II	Other	\$ 157,284	\$ -	\$ 78,642	\$ 78,642			
	132551	Prepaid Dunlap	Other	\$ 207,914	\$ 207,914	\$ 207,914	\$ 207,914			
	132557	Prepaid GlenRock I	Other	\$ 185,437	\$ 185,437	\$ 185,437	\$ 185,437			
	132558	Prepaid GlenRock II	Other	\$ 146,102	\$ 146,102	\$ 146,102	\$ 146,102			
	132564	Prepaid High Plains	Other	\$ 556,311	\$ 556,311	\$ 556,311	\$ 556,311			
	132567	Prepaid Leaning Juniper	Other	\$ 282,370	\$ 282,370	\$ 282,370	\$ 282,370			
	132574	Prepaid McFadden Ridge	Other	\$ 106,767	\$ 106,767	\$ 106,767	\$ 106,767			
	132577	Prepaid Rolling Hills	Other	\$ 278,155	\$ 278,155	\$ 278,155	\$ 278,155			
	132580	Prepaid Seven Mile I	Other	\$ 185,437	\$ 185,437	\$ 185,437	\$ 185,437			
	132581	Prepaid Seven Mile II	Other	\$ 36,525	\$ 36,525	\$ 36,525	\$ 36,525			
	132603	Other Prepay-Ashton Plant Land	Other	\$ -	\$ -	\$ -	\$ -			
	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -			
	132620	Prepayments - Water Rights Lease	Other	\$ 1,121,820	\$ 1,133,351	\$ 1,127,585	\$ 1,127,585			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 557,594	\$ 402,423	\$ 480,009	\$ 480,009			
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -			
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ -	\$ -	\$ -	\$ -			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -	\$ -	\$ -	\$ -			
	132650	Prepaid Dues	Other	\$ -	\$ -	\$ -	\$ -			
	132700	Prepaid Rent	Plant-related	\$ 42,667	\$ 42,667	\$ 42,667			\$ 42,667	
	132705	Prepaid Pole Contact Rental	Other	\$ 324,852	\$ 324,809	\$ 324,830	\$ 324,830			
	132740	Prepaid O&M - Wind	Other	\$ 93,041	\$ 89,949	\$ 91,495	\$ 91,495			
	132755	Prepaid Aircraft Maint	Labor-related	\$ 203,009	\$ 100,000	\$ 151,504				\$ 151,504
	132825	Prepaid LGIA Transmission	Other	\$ -	\$ -	\$ -	\$ -			
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 516,172	\$ -	\$ 258,086	\$ 258,086			
	132900	Prepayments - Other	Labor-related	\$ 1,438,226	\$ 1,250,603	\$ 1,344,414				\$ 1,344,414
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 1,193,266	\$ 1,432,437	\$ 1,312,851	\$ 1,312,851			
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 3,110,401	\$ 3,467,002	\$ 3,288,702	\$ 3,288,702			
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 361,736	\$ 284,329	\$ 323,032	\$ 323,032			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -				\$ -
	132910	Prepayments - Hardware & Software	Labor-related	\$ 12,416,731	\$ 11,130,782	\$ 11,773,757				\$ 11,773,757
	132926	Prepaid Royalties	Other	\$ -	\$ -	\$ -	\$ -			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (36,877)	\$ (15,805)	\$ (26,341)			\$ (26,341)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (972,407)	\$ (2,673,148)	\$ (1,822,777)	\$ (1,822,777)			
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,009,284	\$ 2,688,952	\$ 1,849,118	\$ 1,849,118			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,439,903	\$ 2,330,601	\$ 2,385,252	\$ 2,385,252			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -	\$ -	\$ -	\$ -			
	203000	Discount on Short-Term Securities	Other	\$ 1,653	\$ -	\$ 827	\$ 827			
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -			
		Total Prepayments		\$ 80,191,819	\$ 81,560,111	\$ 80,875,965	\$ 32,477,818	\$ -	\$ 33,498,253	\$ 14,899,894

Allocator
Total Allocated to Transmission by Category

0.000%	100.000%	29.601%	9.187%
\$ -	\$ -	\$ 9,915,744	\$ 1,368,783

Appendix A input: Total Allocated to Transmission **\$ 11,284,526**

PacifiCorp
Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2020 and 2021

	Prior year	Current year
Hazelwood Substation	161,944	0
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	1,679,914	1,517,970

		Prior year	Current year
Total - PacifiCorp	214.47d	23,912,440	14,811,003

PacifiCorp
Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

Description	Revenue	MW	As Filed
			1=Revenue credit 0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,731,042	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	193,107	n/a	1
Deseret RS 280	0	139.9	0
Enel Cove Deferral Fee	0	n/a	1
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	20,424	n/a	1
Obsidian Deferral	0	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	0	n/a	1
Portland General Electric	0	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	0	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,972	n/a	1
USBR Weber Basin RS 286	41,587	n/a	1
UAMPS RS 297	0	550.9	0
UMPA RS 637	0	84.8	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	290.9	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	48,599	n/a	1
Iberdrola Deferral Fee	7,189	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Additional OS Revenue Credit	193,211	n/a	1
Att 3 input: Total OS contract revenue credits	6,406,882	1,066.5	

Short-term revenue

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	56,714,794
Third parties	7,117,331
Total short-term firm	63,832,125

Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	16,796,311
Third parties	37,255,007
Total short-term non-firm	54,051,318

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	73,511,105
Third parties	44,372,338
Att. 3 input: Total short term-firm and non-firm revenue	117,883,443

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	8,842,534,615	Bonds (221)	Form 1, pg 112, ln 18 c,d	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,267,150,000	9,267,150,000	9,267,150,000	9,267,150,000	9,267,150,000	8,817,150,000	8,797,150,000	
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0	
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
91	13-month average	20,988,276	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	18,031,923	17,937,371	17,842,919	17,748,267	17,653,715	17,560,363	17,477,011	25,036,041	24,929,070	24,820,100	24,711,130	24,599,593	24,493,189	
92	13-month average	39,792,153	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	37,670,714	37,383,190	37,096,206	36,808,669	36,521,131	36,258,708	35,996,285	43,377,944	43,678,490	43,507,415	43,248,882	42,941,450	42,678,915	
93	13-month average	3,099,866	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	3,388,709	3,340,170	3,291,631	3,243,092	3,194,553	3,146,014	3,097,475	3,048,936	3,000,397	2,951,858	2,903,319	2,856,017	2,836,065	
94	13-month average	8,446	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	13,971	13,052	12,133	11,214	10,295	9,376	8,458	7,539	6,620	5,701	4,782	3,717	2,945	
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
97	12-month sum	405,404,301	Interest on Long Term (427) and Associated Companies (430), LONG TERM ONLY	Form 1, pg 257, ln 33 i	33,540,062	33,526,525	33,516,542	33,519,806	33,523,176	33,526,004	32,876,491	33,923,186	34,646,614	34,646,033	34,654,115	33,546,664	33,499,144	
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0	
99	12-month sum	4,541,192	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	382,087	382,086	382,089	382,089	382,089	350,775	350,775	391,997	393,575	393,862	393,954	418,968	318,911	
100	12-month sum	607,365	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	47,302	74,673	
101	12-month sum	9,641	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	1,611	(1,158)	
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475	
112	13-month average	9,573,346,279	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	9,173,498,557	9,252,088,847	9,304,908,949	9,342,793,439	9,375,944,806	9,438,618,433	9,567,914,179	9,720,849,470	9,837,275,153	9,900,645,743	9,791,505,825	9,834,113,294	9,913,344,935	
114	13-month average	86,774,204	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	83,092,814	84,426,528	84,710,900	83,344,143	81,215,213	83,316,486	86,398,754	85,328,121	90,057,939	96,865,013	102,678,561	104,812,357	61,817,828	
115	13-month average (enter negative)	(18,514,257)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(19,097,488)	(19,012,075)	(18,926,662)	(18,841,250)	(18,775,837)	(18,670,424)	(18,585,011)	(18,499,598)	(18,414,185)	(18,328,772)	(18,243,940)	(18,157,946)	(17,132,153)	
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	

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

PacifiCorp Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment &
Asset Class 345 - Accessory Electrical Equipment
(At December 31, 2021)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,819,263
Bus	1,441,789
Fire Protection	1,083,497
Foundation And Substructure	2,519,792
Insulator	68,954
Lightning Arrester	278,061
Misc	1,776,854
Relay And Control	968,638
Steel Structure	274,163
Step-Up Transformer	154,580,976
Total 353.4 Class Assets	167,839,798
Wind Generation Facilities	168,492,871
34.5 kV Facilities	10,106,741
Appendix A input: Total Assets to Exclude	346,439,410

PacifiCorp
Attachment 16 - Unfunded Reserves

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

Description	Account Calculation	Reserve type	Accrued Liability:		Charged to:		Prior year	Current Year	Projection	By Category				Total Transmission-related Unfunded Reserves		
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end	Beg/End-of-Year Average	100% Transmission	Plant	Labor	Other			
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555	(17.6)	(11.1)	(14.4)	Other				(14.358)		
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555/165	(7.0)	(5.8)	(6.3)	Other				(6.298)		
Lidar (Wood Hollow)	Estimate by Legal	Unfunded	248070	242	545500	426.3	(2.0)	(2.0)	(2.0)	Other				(2.000)		
BTL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	545500-502	426.5	(0.1)	(0.1)	(0.1)	Other				(0.050)		
BPA Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050	565	(0.2)	(0.2)	(0.2)	Other				(0.232)		
Accum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	301913	456	(6.0)	(5.3)	(5.7)	100% Transmission	(5.655)			(3.240)		
Accum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	310975	449.1	(3.2)	(3.2)	(3.2)	Other				(7.657)		
Trapper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	120165/515100	151/501	(7.0)	(8.4)	(7.7)	Other				(17.689)		
Klamath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	545500	545	(33.0)	(2.4)	(17.7)	Other				(17.689)		
Accrued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253	582300	566/567	(0.7)	(0.2)	(0.4)	100% Transmission	(0.446)			(1.614)		
Accrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	582300	589	(1.5)	(1.7)	(1.6)	Other				(1.614)		
Injuries & Damages Reserve Risk ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	545050	426.5	0.0	0.0	0.0	Labor		0.000				
Injuries & Damages Reserve Risk ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	545050	925	(256.3)	(255.5)	(255.9)	Other				(255.882)		
Injuries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimate by Legal ("Labor")	Unfunded	116925	228.2	545050	426.5	0.0	0.0	0.0	Labor		0.000				
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	545050	925	0.0	0.0	0.0	Other				0.000		
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	156909	228.2	549302	925	115.3	115.3	115.3	Other				115.250		
Self-Insured Property Reserve - Pacific Power	Estimate by Legal ("Other")	Unfunded	280307	228.1	545500	925	0.0	(1.0)	(0.5)	Other				(0.500)		
Provision for Customer A/R (CSS)	Calculation based on actuals	Unfunded	118100	144	550750	904	(15.2)	(16.2)	(15.7)	Other				(15.696)		
Provision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	550750	904	(0.0)	(0.1)	(0.1)	Other				(0.072)		
Provision for Other A/R (Joint Use)	Calculation based on actuals	Unfunded	118155	172	301869	454	(0.1)	(0.2)	(0.2)	Other				(0.156)		
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue - c	Unfunded	118157	144	550776	904	(0.1)	(0.1)	(0.1)	Other				(0.097)		
Provision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	550750	904	(0.8)	(0.8)	(0.8)	Other				(0.788)		
Bad Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	550775	904	(1.0)	(1.0)	(1.0)	Other				(1.003)		
Provision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	301119	440	(0.0)	(0.0)	(0.0)	Other				(0.157)		
Provision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	301119	440	(0.4)	0.0	(0.2)	Other				(0.202)		
Inventory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	various	506/553/557	(0.4)	(0.1)	(0.2)	Other				(0.244)		
Inventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	various	598	(0.9)	(0.9)	(0.9)	Other				(0.893)		
Inventory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	various	593	(0.6)	(0.7)	(0.6)	Other				(0.604)		
Construction Work-in-Progress (CWIP) Reserve	Estimate by PP/RMP Finance	Unfunded	148001	107	554990	557/593/598	(7.0)	(6.8)	(6.8)	Other				(6.796)		
CWIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	148019/554702	108/426.5	(2.3)	0.0	(1.1)	Other				(1.137)		
Contra PP&E - Cholla UA - CWIP	Estimate based on current balance	Unfunded	148907	107	185861/554702	182.3426.5	0.0	0.0	0.0	Other				0.000		
Uncollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	550750	904	(0.2)	(0.2)	(0.2)	Other				(0.209)		
Accrued Ligated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	289540/120151/515100	253/151/501	(9.0)	(8.5)	(8.7)	Other				(8.727)		
Accrued Ligated Damages (Current) - Cholla	Estimate by Fuels	Unfunded	210678	232	120161/515100	151/501	(19.6)	0.0	(9.8)	Other				(9.803)		
Accrual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	various	Follows Labor	(2.6)	(3.2)	(2.9)	Labor		(2.903)				
Annual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	0.0	Labor		0.000				
401(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(2.0)	(1.9)	(2.0)	Labor		(1.975)				
Safety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	0.0	(2.3)	(1.2)	Labor		(1.163)				
CLI Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by AIP	Prerefunded	289000	253.99	various	various	(0.0)	0.0	(0.0)	Other				(0.007)		
Accrued Ligated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	210675	232	(2.2)	0.0	(1.1)	Other				(1.119)		
FICA Taxes - ER deferral (CARES Act)	Calculation by Payroll	Unfunded	289322	236	580500	Follows Labor	(12.0)	0.0	(6.0)	Labor		(6.021)				
Vacation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.8)	(2.8)	(2.8)	Labor		(2.817)				
Vacation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	500517	Follows Labor	(2.0)	(2.2)	(2.1)	Labor		(2.096)				
Vacation Accrual IBEW 059	Calculation by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.4)	(2.4)	(2.4)	Labor		(2.429)				
Personal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.1)	(0.0)	(0.1)	Labor		(0.050)				
Personal Time Accrual UWUA 127	Calculation by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.7)	(3.4)	(3.6)	Labor		(3.587)				
Personal Time Accrual UWUA 197	Calculation by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.2)	(0.2)	(0.2)	Labor		(0.181)				
Personal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	500516	Follows Labor	(17.7)	(17.1)	(17.4)	Labor		(17.447)				
Sick Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	500515	Follows Labor	(5.9)	(6.2)	(6.0)	Labor		(6.021)				
Supplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	501102	Follows Labor/926	(1.6)	(1.6)	(1.6)	Other				(1.573)		
Pension - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	501105	Follows Labor/926	(0.5)	(0.5)	(0.5)	Labor		(0.502)				
FAS 158 SERP Liability	Calculation based on actuarial	Unfunded	280465	228.35	501115	Follows Labor/926/426.5	(58.1)	(53.7)	(55.9)	Labor		(55.878)				
FAS 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	Accum OCI/partially offsetting unfunded SERP liability	299107	219	554032	Follows Labor/926	25.3	22.7	24.0	Labor		24.021				
FAS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	501160	Follows Labor/926	(25.7)	(22.0)	(23.8)	Labor		(23.818)				
Wasatch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	501160	Follows Labor/926	(2.4)	(2.2)	(2.3)	Labor		(2.308)				
Totals							(394.0)	(315.7)	(354.8)			(6.101)	0.000	(105.175)	(243.553)	
										Allocators	100.000%	25.790%	9.187%	0.000%		
										Total (\$ millions)	(6.101)	0.000	(9.662)	0.000	(15.763)	
										Appendix A input						(15,762,530)

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

FERC Acct	Description	2021 Expense
4265000	OTHER DEDUCTIONS	84
5020000	STEAM EXPENSES	581
5060000	MISC STEAM PWR EXP	291,370
5063000	MISC STEAM JVA CR	(44,736)
5120000	MANT OF BOILR PLNT	2,097
5140000	MAINT MISC STM PLN	2,522
5350000	OPER SUPERV & ENG	60,356
5390000	MSC HYD PWR GEN EX	36,965
5480000	GENERATION EXP	17,445
5490000	MIS OTH PWR GEN EX	4,963
5530000	MNT GEN & ELEC PLT	5,685
5560000	SYS CTRL & LD DISP	3,445
5570000	OTHER EXPENSES	68,163
5600000	OPER SUPERV & ENG	51,416
5612000	LD - MONITOR & OPER	8,235
5615000	REL PLAN & STDS DEV	7,001
5660000	MISC TRANS EXPENSE	0
5680000	MNT SUPERV & ENG	7,702
5700000	MAINT STATION EQIP	979
5710000	MAINT OVHD LINES	572
5800000	OPER SUPERV & ENG	61,277
5810000	LOAD DISPATCHING	22,877
5850000	STRT LGHT-SGNL SYS	2,293
5880000	MSC DISTR EXPENSES	21,663
5900000	MAINT SUPERV & ENG	38,859
5920000	MAINT STAT EQUIP	3,733
5930000	MAINT OVHD LINES	3,251
5950000	MAINT LINE TRNSFRM	6,640
5970000	MNT OF METERS	881
5980000	MNT MISC DIST PLNT	3,305
7071000	LBR CLR - RMP	280,967
7072000	LBR CLR - PACPWR	278,469
7081000	Stores Exp CLR - RMP	18,032
7082000	Stores Exp CLR - PP	40,434
9010000	SUPRV (CUST ACCT)	16,758
9020000	METER READING EXP	1,141
9030000	CUST RCRD/COLL EXP	2,616
9031000	CUST RCRD/CUST SYS	6,539
9032000	CUST ACCTG/BILL	11,117
9033000	CUST ACCTG/COLL	50,033
9036000	CUST ACCTG/COMMON	56,785
9081000	CUST ASST EXP-GENL	1,366
9084000	DSM DIRECT	12,275
9086000	CUST SERV	12,717
9090000	INFOR/INSTRCT ADV	3,559
9200000	ADMIN & GEN SALARY	218,613
9350000	MAINT GENERAL PLNT	62
Attachment 5 input: Total PBOP		1,701,106

Notes:

Total expense was a net debit for 2018 - 2021
Total expense was a net benefit (negative) for 2014-2017.
Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge.
The increase in expense in 2021 as compared to 2020 is primarily due to changes in actuarial assumptions.

Ties to SAP company code 1000 - accounts 501153-501158. Excludes 501144 (State Situs) and 501149 (Western Coal Carrier-Other power supply actuarial costs).

PACIFICORP

Enclosure 2

Calculation of Schedule 1 for the Rate Year

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544
5	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,309,902
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,309,902
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,400,427
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.715944
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.05966
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01377
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00275
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00197
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.17
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.08

PACIFICORP

Enclosure 3

Calculation of True-Up for the preceding calendar year

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 True-up
			2021 Form 1 data True-up
Allocators			
Wages & Salary Allocation Factor			
1	Transmission Wages Expense	354.21b	29,153,152
2	Total Wages Expense	354.28b	359,153,337
3	Less A&G Wages Expense	354.27b	41,806,504
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)	317,346,833
5	Wages & Salary Allocator	(Line 1 / Line 4)	9.1865%
Plant Allocation Factors			
6	Electric Plant in Service	(Note M) Attachment 5	31,242,730,613
7	Accumulated Depreciation (Total Electric Plant)	(Note M) Attachment 5	10,308,795,383
8	Accumulated Amortization	(Note N) Attachment 5	707,453,619
9	Total Accumulated Depreciation	(Line 7 + 8)	11,016,249,002
10	Net Plant	(Line 6 - Line 9)	20,226,481,611
11	Transmission Gross Plant (excluding Land Held for Future Use)	(Line 24 - Line 23)	7,980,747,289
12	Gross Plant Allocator	(Line 11 / Line 6)	25.5443%
13	Transmission Net Plant (excluding Land Held for Future Use)	(Line 32 - Line 23)	5,869,003,644
14	Net Plant Allocator	(Line 13 / Line 10)	29.0164%
Plant Calculations			
Plant In Service			
15	Transmission Plant In Service	(Note M) Attachment 5	7,756,261,485
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)	7,756,261,485
18	General Plant	(Note N) Attachment 5	1,363,217,035
19	Intangible Plant	(Note N) Attachment 5	1,080,424,706
20	Total General and Intangible Plant	(Line 18 + Line 19)	2,443,641,740
21	Wage & Salary Allocator	(Line 5)	9.1865%
22	General and Intangible Allocated to Transmission	(Line 20 * Line 21)	224,485,804
23	Land Held for Future Use	(Notes B & L) Attachment 5	1,598,942
24	Total Plant In Rate Base	(Line 17 + Line 22 + Line 23)	7,982,346,232

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 True-up	
			2021 Form 1 data	
			True-up	
Accumulated Depreciation and Amortization				
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	1,999,529,240
26	Accumulated General Depreciation	(Note N)	Attachment 5	514,057,038
27	Accumulated Amortization	(Note N)	(Line 8)	707,453,619
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,221,510,657
29	Wage & Salary Allocator		(Line 5)	9.1865%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	112,214,404
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	2,111,743,645
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	5,870,602,587
Adjustments To Rate Base				
Accumulated Deferred Income Taxes				
33	ADIT net of FASB 106 and 109		Attachment 1A	(795,129,751)
33b	Excess or Deficient ADIT Balance		Attachment 1B	(356,992,668)
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	(8,032)
Unfunded Reserves				
36	Unfunded Reserves		Attachment 16	(14,622,165)
Prepayments				
37	Prepayments	(Note K & N)	Attachment 11	11,088,781
Abandoned Plant				
38	Unamortized Abandoned Plant	(Note O)		0
Materials and Supplies				
39	Undistributed Stores Expense	(Note N)	Attachment 5	0
40	Wage & Salary Allocator		(Line 5)	9.1865%
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0
42	Construction Materials & Supplies	(Note N)	Attachment 5	190,229,198
43	Wage & Salary Allocator		(Line 5)	9.1865%
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	17,475,456
45	Transmission Materials & Supplies	(Note N)	Attachment 5	1,023,677
46	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	18,499,133
Cash Working Capital				
47	Operation & Maintenance Expense		(Line 75)	80,052,400
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	(147,863,814)
51	Total Adjustment to Rate Base		(Lines 33 + 33b + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,285,028,515)
52	Rate Base		(Line 32 + Line 51)	4,585,574,072

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 True-up
			2021 Form 1 data True-up
Operations & Maintenance Expense			
Transmission O&M			
53	Transmission O&M	Attachment 5	232,161,868
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	Attachment 5	10,309,902
55	Less: Account 565	Attachment 5	159,058,497
56	Transmission O&M	(Lines 53 - 55)	62,793,469
Allocated Administrative & General Expenses			
57	Total A&G	320.197b	170,669,671
58	Less Actual PBOP Expense Adjustment	Attachment 5	0
59	Less Property Insurance Account 924	320.185b	4,207,600
60	Less Regulatory Asset Amortizations Account 930.2	Attachment 5	0
61	Less Regulatory Commission Exp Account 928	(Note D) 320.189b	26,427,417
62	Less General Advertising Exp Account 930.1	320.191b	8,074
63	Less Membership Dues	(Note C) Attachment 5	860,993
64	Administrative & General Expenses	(Line 57 - Sum (Lines 58 to 63))	139,165,587
65	Wage & Salary Allocator	(Line 5)	9.1865%
66	Administrative & General Expenses Allocated to Transmission	(Line 64 * Line 65)	12,784,484
Directly Assigned A&G			
67	Regulatory Commission Exp Account 928	(Note E) Attachment 5	3,399,644
68	General Advertising Exp Account 930.1 - Safety-related Advertising	Attachment 5	0
69	Subtotal - Accounts 928 and 930.1 - Transmission Related	(Line 67 + Line 68)	3,399,644
70	Property Insurance Account 924	(Note F) Attachment 5	4,207,600
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)	4,207,600
73	Gross Plant Allocator	(Line 12)	25.5443%
74	A&G Directly Assigned to Transmission	(Line 72 * Line 73)	1,074,803
75	Total Transmission O&M	(Lines 56 + 66 + 69 + 74)	80,052,400
Depreciation & Amortization Expense			
Depreciation Expense			
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H) Attachment 5	134,616,361
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H) Attachment 5	47,626,073
78	Intangible Amortization	(Note H) Attachment 5	58,013,199
79	Total	(Line 77 + Line 78)	105,639,272
80	Wage & Salary Allocator	(Line 5)	9.1865%
81	General Depreciation and Intangible Amortization Functionalized to Transmission	(Line 79 * Line 80)	9,704,580
82	Abandoned Plant Amortization	(Note O)	0
83	Total Transmission Depreciation & Amortization	(Lines 76 + 81 + 82)	144,320,941
Taxes Other Than Income			
84	Taxes Other than Income Taxes	Attachment 2	47,281,609
85	Total Taxes Other than Income Taxes	(Line 84)	47,281,609

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 True-up
				2021 Form 1 data True-up
Return \ Capitalization Calculations				
Long-Term Debt				
86	Account 221 Bonds		Attachment 14	8,842,534,615
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	8,842,534,615
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	20,988,276
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	39,782,153
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	3,099,866
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	8,446
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	8,778,672,766
Long Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	405,404,301
98	Less Hedging Expense	(Note R)	Attachment 14	0
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	4,541,192
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	607,365
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	9,641
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	410,543,217
Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued		Attachment 14	2,397,600
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14	0
106	Account 207 Premium on Preferred Stock		Attachment 14	0
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	0
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14	0
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14	0
110	Total Preferred Stock		Sum Lines 104 through 109	2,397,600
111	Preferred Dividend		Attachment 14 (Enter positive)	161,902
Common Stock				
112	Proprietary Capital		Attachment 14	9,573,346,279
113	Less: Total Preferred Stock		(Line 110)	2,397,600
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	86,774,204
115	Less: Account 219		Attachment 14	(18,514,257)
116	Total Common Stock		Sum Lines 112 through 115	9,502,688,732

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

Shaded cells are inputs			Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 True-up
					2021 Form 1 data True-up
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.19%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.79%
<hr/>					
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.68%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
<hr/>					
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.25%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.08%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.3304%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	336,141,214
<hr/>					
Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate		(Note G)		21.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			24.587%
132	T / (1-T)				32.602%
ITC Adjustment					
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(388,582)
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(515,269)
135	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	75,894,794
135b	Excess or Deficient ADIT Amortization			Attachment 1B	(19,896,011)
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Line 135b * 1 / (1-T)	(26,382,594)
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	48,996,931

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 True-up
				2021 Form 1 data True-up
Revenue Requirement				
Summary				
137	Net Property, Plant & Equipment		(Line 32)	5,870,602,587
138	Total Adjustment to Rate Base		(Line 51)	(1,285,028,515)
139	Rate Base		(Line 52)	4,585,574,072
140	Total Transmission O&M		(Line 75)	80,052,400
141	Total Transmission Depreciation & Amortization		(Line 83)	144,320,941
142	Taxes Other than Income		(Line 85)	47,281,609
143	Investment Return		(Line 127)	336,141,214
144	Income Taxes		(Line 136)	48,996,931
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	656,793,095
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
146	Transmission Plant In Service		(Line 15)	7,756,261,485
147	Excluded Transmission Facilities	(Note J)	Attachment 15	346,439,410
148	Included Transmission Facilities		(Line 146 - Line 147)	7,409,822,075
149	Inclusion Ratio		(Line 148 / Line 146)	95.53%
150	Gross Revenue Requirement		(Line 145)	656,793,095
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	627,456,925
Revenue Credits				
152	Revenue Credits		Attachment 3	133,378,159
153	Net Revenue Requirement		(Line 151 - Line 152)	494,078,766
Net Plant Carrying Charge				
154	Gross Revenue Requirement		(Line 150)	656,793,095
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	5,756,732,244
156	Net Plant Carrying Charge		(Line 154 / Line 155)	11.4091%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	9.0707%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.3805%
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)	271,654,950
160	Increased Return and Taxes		Attachment 4	416,630,993
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	688,285,943
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	5,756,732,244
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	11.9562%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	9.6178%
165	Net Revenue Requirement		(Line 153)	494,078,766
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	5,375,322
168	Interest on Network Upgrade Facilities		Attachment 5	4,690,561
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	504,144,648
Network Service Rate				
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,400
171	Rate (\$/MW-year)		(Line 169 / 170)	35,009
172	Network Service Rate (\$/MW-year)		(Line 171)	35,009

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 True-up
			2021 Form 1 data True-up

Notes

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

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544
5	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,309,902
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,309,902
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,400,427
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.715944
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.05966
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01377
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00275
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00197
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.17
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.08

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	\$627,456,925
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$6,262,922
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$127,115,237
4	Total Revenue Credits	Line 2 + Line 3	\$133,378,159
5	Interest on Network Upgrades	Attachment 5	\$4,690,561
6	Transmission Incentive Credit	Attachment 7	\$5,375,322
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$504,144,648
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,400
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$35.009006
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.917417
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.673250
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.134650
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.096179
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$8.42
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.01

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	
2	ADIT-281	Sch. 281 Below	(152,581,995)	(152,581,995)	0	0	0	
3	ADIT-283	Sch. 283 Below	(364,979,817)	(356,345,908)	0	(8,507,535)	(126,374)	
4	ADIT-190	Sch. 190 Below	833,392,628	804,724,812	165,361	0	28,502,455	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,405,067,983)	(1,528,660,219)	(767,419,511)	10,099,852	(119,088,105)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.0164%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(767,419,511)	2,930,617	(10,940,061)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)						Attachment 1a input --> (775,428,955)

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							
Employee Benefits							
287180	505.450	Accrued Payroll Taxes	5,921,455	0	0	5,921,455	Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560	Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	5,719,086	0	0	5,719,086	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200	Deferred Comp. Accrual - Cash Basis	2,021,585	0	0	2,021,585	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	642,883	0	0	642,883	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual - Cash Basis	392,183	392,183	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	7,251,426	0	0	7,251,426	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	588,016	0	0	588,016	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	6,314,483	0	0	6,314,483	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287447	720.830	Western Coal Carr Ret Med Accrual	2,340,890	0	0	2,340,890	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800	FAS 158 Pension Liability	21,722,235	21,722,235	0	0	Total unfunded pension liability as required under FAS 158.
287462	720.820	FAS 158 SERP Liability	14,277,015	14,277,015	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287336	730.120	FAS 133 Derivatives - Book Unrealized	4,206,646	4,206,646	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839	NonCurr Liab - Frozen MTM	13,152,939	13,152,939	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:							
287051	705.340	RL Income Tax Deferral - CA	1,314,783	1,314,783	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287052	705.341	RL Income Tax Deferral - ID	58,420	58,420	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Idaho customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287053	705.342	RL Income Tax Deferral - OR	3,022,944	3,022,944	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL Income Tax Deferral - WA	2,298,082	2,298,082	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	661,064	661,064	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	1,634,632	1,634,632	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	17,065,239	17,065,239	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	3,924,768	3,924,768	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	8,912,729	8,912,729	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287	RL - Protected PP&E EDIT - CA	8,442,608	8,442,608	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.

287112	705.288	RL - Protected PP&E EDIT - ID	21,413,484	21,413,484	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	93,999,686	93,999,686	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	23,003,360	23,003,360	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	53,333,824	53,333,824	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	165,384,067	165,384,067	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	723,151	723,151	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287122	705.295	RL - Non Protected PP&E EDIT- ID	194,245	194,245	0	0	0	Regulatory liability established to defer Idaho's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	6,444,284	6,444,284	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	13,062,075	13,062,075	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287176	705.412	RL - Cholla Decommissioning - OR	2,257,941	2,257,941	0	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	5,026,684	5,026,684	0	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL OR Clean Fuels Program	608,482	608,482	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL Income Tax Property Flowthru	(62,227,765)	(62,227,765)	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL Income Tax Property Flowthru - PMI	1,071,308	1,071,308	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287191	705.280	RL Non-Property EDIT - CA	190,782	190,782	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287192	705.281	RL Non-Property EDIT - ID	23,575	23,575	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.
287195	705.284	RL Non-Property EDIT - WA	326,187	326,187	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287196	705.285	RL Non-Property EDIT - WY	459,649	459,649	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
287198	320.279	RL FAS 158 Post-Retirement	2,662,212	2,662,212	0	0	0	A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL WA Decoupling Mechanism	493,787	493,787	0	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	12,847,564	12,847,564	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	184,253	184,253	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,971,636	1,971,636	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287213	425.381	RL - BPA Balance Act - ID	331,664	331,664	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	7,769	7,769	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington;
287227	705.531	RL UT Solar Feed-in Tariff - NC	4,841,255	4,841,255	0	0	0	Regulatory liability established to record UT solar feed in Tariff.
287230	705.521	RL WY Def NPC - Noncurrent	144,235	144,235	0	0	0	Regulatory liability established to record WY Def NPC.
287231	705.519	RL WA Def NPC - Noncurrent	6,036,640	6,036,640	0	0	0	Regulatory liability established to record WA Def NPC.
287233	705.515	RL OR Def NPC - Noncurrent	3,568,090	3,568,090	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287235	705.711	RL CA Def NPC - Noncurrent	207,029	207,029	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287237	705.755	RL - Noncurrent Reclass-Other	173,514	173,514	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Revenue	1,255,621	1,255,621	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	2,947,914	2,947,914	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287257	705.453	Reg Liab - ID Property Insurance Reserve	246,666	246,666	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Liab - UT Property Insurance Reserve	618,034	618,034	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	182,821	182,821	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287262	100.100	RL ITC	216,878	216,878	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	79,333	79,333	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.

287271	705.336	RL - Sale of RECs - UT	407,714	407,714	0	0	0	Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	46,788	46,788	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	31,065	31,065	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance Reclass	1,775,948	1,775,948	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287299	705.265	RL - OR Energy Conservation Charge	916,940	916,940	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(110,107)	(110,107)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	23,158,861	23,158,861	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	Reg Liability - BPA Balancing Account - WA	78,080	78,080	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287374	100.105	Income Tax WA Flow-through	1,394,941	1,394,941	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287389	610.145	RL- DSM Balance	960,769	960,769	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287418	705.241	RL- Alternative Rate for Energy Program - CARE - CA	149,487	149,487	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,291,592	1,291,592	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	437,540	437,540	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	RL - WA Low Energy Program	(441,017)	(441,017)	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287473	705.270	RL - Blue Sky Program OR	576,854	576,854	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	144,619	144,619	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	59,397	59,397	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,752,102	1,752,102	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	30,111	30,111	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	188,821	188,821	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	1,951,039	1,951,039	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limit	163,970	163,970	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	67,160,666	67,160,666	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(14,138,174)	(14,138,174)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930.100 Oregon BETC Credits	902,107	902,107	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	653,588	653,588	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	146,441	146,441	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	17,327,170	17,327,170	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	260,437	260,437	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	271,106	271,106	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
287341	910.530	Injuries & Damages Accrual - Cash Basis	63,013,313	63,013,313	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287970	415.815	Insurance Reserve	(28,336,057)	(28,336,057)	0	0	0	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	64,400,058	64,400,058	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287215	910.936	Realized G/L Trading Sec	43,521	0	0	0	43,521	Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287754	705.450	Reg Liability - Property Insurance Reserve - CA	115,912	115,912	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287100	- - - -	Valuation Allowance for State Credit DTA	(12,145,909)	(12,145,909)	0	0	0	Valuation allowance against state income tax credits that may not be realized before they expire.
287179	910.535	Klamath Settlement Obligation	8,113,578	8,113,578	0	0	0	Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287182	505.105	Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	0	0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020.
287183	425.160	Lease Liability (Operating Lease)	2,673,016	2,673,016	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	350,057	350,057	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	70,462	70,462	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Obligation	1,697,901	1,697,901	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,874	57,874	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	14,385,921	14,385,921	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	581,428	581,428	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270	- - - -	Valuation Allowance for DTA	(515,607)	(515,607)	0	0	0	Valuation allowance against items that may not be realized before they expire.

287290	425.150	Lewis River- LWD Fund Liab	272,073	272,073	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue	3,457	3,457	0	0	0	Accrued liability used to signing bonuses from credit card providers that are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287298	205.210	ERC Impairment Reserve	501,587	501,587	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	814,433	814,433	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,426	137,426	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	165,361	0	165,361	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	4,598,991	4,598,991	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	638,793	638,793	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	735,742	735,742	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,526,104	5,526,104	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,112,909	4,112,909	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	22,911	22,911	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	449,676	449,676	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	655,590	655,590	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,530,502	3,530,502	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287482	205.025	Fuel Cost Adjustment	1,653,301	1,653,301	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	-----	Non-curr def fed tax cor ben of int	295,790	295,790	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	(10,285)	(10,285)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	63,946	63,946	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	(2,221)	(2,221)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			(4)	(4)	0	0	0	
Subtotal - p234			777,003,313	745,994,607	165,361	0	30,843,345	
Less FASB 109 Above if not separately removed			(58,730,205)	(58,730,205)	0	0	0	
Less FASB 106 Above if not separately removed			2,340,890	0	0	0	2,340,890	
Total			833,392,628	804,724,812	165,361	0	28,502,455	

Instructions for Account 190:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281							
Electric:							
287960	----- Accelerated Pollution Control Facilities Depreciation	(152,581,995)	(152,581,995)	0	0	0	Depreciation on pollution control facilities.
Rounding		0	0	0	0	0	
Subtotal - p275		(152,581,995)	(152,581,995)	0	0	0	
Less FASB 109 Above if not separately removed		0	0	0	0	0	
Less FASB 106 Above if not separately removed		0	0	0	0	0	
Total		(152,581,995)	(152,581,995)	0	0	0	

Instructions for Account 281:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147 \$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160 \$1031 & 1033 Exchange Normalization Adjustment	(4,267,298)	(4,267,298)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101 Amortization NOPAs 99-00 RAR	46,214	46,214	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.

287610	105.403	ARO Removal Costs	(25,568,359)	(25,568,359)	0	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	201,983,790	201,983,790	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(928,644)	0	0	(928,644)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	2,889,388,103	2,889,388,103	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	14,527,147	14,527,147	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	5,063,745	5,063,745	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(21,919,053)	(21,919,053)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	25,858,104	25,858,104	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	771,672,111	(771,672,111)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	32,883,039	0	0	(32,883,039)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	114,761,204	0	0	(114,761,204)	PowerTax Report #257: General Book Allocation Group.
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,874)	(57,874)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
								Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(117,740)	(117,740)	0	0	0	
287605	105.130	Contribution in Aid of Construction	300,447,999	300,447,999	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(228,434,159)	(228,434,159)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
								PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established, CWIP Reserve.
287224	145.030	CWIP Reserve	2,290,138	2,290,138	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287605	105.141	Debt AFUDC	(183,760,341)	(183,760,341)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(3,285,976)	(3,285,976)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(47,942,614)	(47,942,614)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287605	105.139	Equity AFUDC	(121,923,733)	(121,923,733)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287928	425.310	Hydro Relicensing Obligation	(3,372,503)	(3,372,503)	0	0	0	Book-tax difference for tax depreciation.
287605	105.125	Tax Depreciation	(5,010,657,579)	(5,010,657,579)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.152	Tax Fixed Asset Gain/Loss	(92,042,835)	(92,042,835)	0	0	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.129	Fixed Assets - State Modifications	19,536,031	0	0	19,536,031	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Regulatory liability related to removal costs.
287929	105.460	Non-ARO Removal Costs	(253,754,340)	(253,754,340)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
286605	105.136	PP&E FIN 48 Balances	(383,923)	(383,923)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	These costs are capitalized for book purposes.
								Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
286914	415.525	RA - Lease Depreciation - Timing Difference	(241,671)	(241,671)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(281,955)	(281,955)	0	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	180,057	0	0	0	180,057	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	4,087,239	0	4,087,239	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	152,581,995	152,581,995	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.140	Reimbursements	23,192,964	23,192,964	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287605	105.122	Repairs Deduction	(456,564,700)	(456,564,700)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	3,285,976	3,285,976	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(190,868,502)	(190,868,502)	0	0	0	Regulatory liability related to removal costs.
287313	105.450	RL - Non-ARO Liability	253,754,340	253,754,340	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
286915	425.155	ROU Asset (Operating Lease)	(2,685,664)	(2,685,664)	0	0	0	

287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(23,245)	(23,245)	0	0	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	139,294	139,294	0	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	12	12	0	0	0	0	0	
Subtotal - p275			(2,908,481,325)	(2,012,039,654)	(767,584,872)	18,607,387	(147,464,186)			
Less FASB 109 Above if not separately removed			(187,582,526)	(187,582,526)	0	0	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	0	0	
Total			(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)			

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									
FERC 283 - Regulatory Assets									
287849	415.424	Contra RA - Deer Creek Abandonment	29,360,874	29,360,874	0	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	635,747	635,747	0	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	610,197	610,197	0	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	2,768,116	2,768,116	0	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	227,086	227,086	0	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287945	415.415	Contra RA - Deer Creek Abandonment - WA	2,521,714	2,521,714	0	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287946	415.416	Contra RA - Deer Creek Abandonment - WY	812,598	812,598	0	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
286925	415.728	Contra RA - Cholla U4 Closure OR	186,067	186,067	0	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926	415.729	Contra RA - Cholla U4 Closure UT	314,591	314,591	0	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	556,306	556,306	0	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286927	415.730	Contra RA - Cholla U4 Closure WY	104,574	104,574	0	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(3,964,990)	(3,964,990)	0	0	0	0	Regulatory asset established for the State of Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
287642	105.401	RA - ARO	(61,990,559)	(61,990,559)	0	0	0	0	Regulatory asset used to record the depreciation/accrion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(1,919,561)	(1,919,561)	0	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287997	415.862	RA - CA Mobile Home Park Conversion	(54,489)	(54,489)	0	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287994	415.929	RA - Carbon Decommissioning - CA	(177,176)	(177,176)	0	0	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(474,855)	(474,855)	0	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286899	415.939	RA - Carbon Plant Decomm/Inventory - WY	128,650	128,650	0	0	0	0	Regulatory asset established to record WY's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286931	415.724	RA - Cholla U4 - Tax Flowthrough	(232,431)	(232,431)	0	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts of depreciation flowthrough related to the Cholla U4 closure.
286920	415.725	RA - Cholla U4 Closure	(5,207,322)	(5,207,322)	0	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286896	415.734	RA - Cholla Unrecovered Plant -CA	(1,113,454)	(1,113,454)	0	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736	RA - Cholla Unrecovered Plant -WY	(10,303,892)	(10,303,892)	0	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286913	415.720	RA - Community Solar - OR	(340,216)	(340,216)	0	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(990,324)	(990,324)	0	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(5,852,410)	(5,852,410)	0	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.

287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(384,610)	(384,610)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(10,160,893)	(10,160,893)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,704,435)	(1,704,435)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	173,514	173,514	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(9,355)	(9,355)	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(37,374)	(37,374)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(25,410)	(25,410)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(518,986)	(518,986)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(124,318)	(124,318)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(349,800)	(349,800)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287614	430.100	RA - Demand Side Management - Noncurrent	(47,254,175)	(47,254,175)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287981	415.920	RA - Depreciation Increase - Idaho	37,005	37,005	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(330,555)	(330,555)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,141,557)	(1,141,557)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclaim	(960,769)	(960,769)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	152,215	152,215	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
287840	415.410	RA - Energy West Mining	(68,829,223)	(68,829,223)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(22,424,137)	(22,424,137)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	567,207	567,207	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287738	320.270	RA - FAS 158 Pension Liability	(105,617,137)	(105,617,137)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	504,200	504,200	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
286917	415.260	RA - Fire Risk Mitigation - CA	(3,396,997)	(3,396,997)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286933	415.655	RA - GHG Allocation - CA - Noncurrent	(390,628)	(390,628)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(67,920)	(67,920)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
286905	415.530	RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	0	0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(2,006,416)	(2,006,416)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(179,752)	(179,752)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(18,243)	(18,243)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287977	415.885	RA - Noncurrent Reclass - Other	(173,514)	(173,514)	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(472,387)	(472,387)	0	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback.
286910	415.200	RA - OR Transportation Electrification Pilot	(608,674)	(608,674)	0	0	0	Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
286933	415.645	RA - Oregon OCAT Expense Deferral	(315,433)	(315,433)	0	0	0	Regulatory asset account established to record the difference between the amount of Oregon Corporate Activity Tax incurred and the amount already recovered from customers.
287942	430.112	RA - Other - Balance Reclass	(1,775,948)	(1,775,948)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
286928	415.833	RA - Pension Settlement - CA	(119,548)	(119,548)	0	0	0	Regulatory asset established to recover California's portion of a pension settlement that occurred in 2018.
287583	415.826	RA - Pension Settlement - WA	(330,936)	(330,936)	0	0	0	Regulatory asset established to recover Washington's portion of a pension settlement that occurred in 2018.
287972	320.285	RA - Post Employment Costs	959,580	0	0	0	959,580	Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(833,168)	(833,168)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287864	415.852	RA - Powerdale Decommissioning - ID	(1,984)	(1,984)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287858	415.676	RA - Preferred Stock Redemption - WY	(22,435)	(22,435)	0	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(65,102)	(65,102)	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(10,369)	(10,369)	0	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(160,282)	(160,282)	0	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287971	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,405,757)	(1,405,757)	0	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(4,249,328)	(4,249,328)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.

287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(91,924)	(91,924)	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287960	415.855	RA - Storm Damage Deferral - CA	(63,215)	(63,215)	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to a storm in California.
286911	415.430	RA - Transportation Electrification Pilot - CA	76,022	76,022	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
286912	415.431	RA - Transportation Electrification Pilot - WA	(54,461)	(54,461)	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
287899	415.878	RA - UT Liquidation Damages	(111,869)	(111,869)	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287906	415.863	RA - UT Subscriber Solar Program	(477,156)	(477,156)	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	4,249,328	4,249,328	0	0	To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287639	415.510	RA - WA Colstrip #3	(1,077)	(1,077)	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
286904	415.520	RA - WA Decoupling Mechanism	(1,254,592)	(1,254,592)	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
287848	320.281	RA - Post Retirement Settlement Loss	(684,959)	(684,959)	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287917	705.451	RL - Property Insurance Reserve - OR	(3,384,516)	(3,384,516)	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(4,088,908)	(4,088,908)	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM	(10,423,467)	(10,423,467)	0	0	Reclass of regulatory asset from derivative regulatory asset to another regulatory asset for frozen derivative.
FERC 283 - Other							
287661	425.360	Hermiston Swap	(657,828)	(657,828)	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287569	720.805	FAS 158 Funded Pension Asset	(2,045,357)	(2,045,357)	0	0	Represents the funded pension asset under FAS 158.
286909	720.815	FAS 158 Post-Retirement Asset	(4,205,004)	(4,205,004)	0	0	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(457,294)	(457,294)	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287669	210.180	Prepaid Membership Fees	(79,151)	(79,151)	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287907	210.185	Prepaid Aircraft Maintenance	(49,913)	(49,913)	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
287909	210.195	Prepaid - Surety Bond	(54,048)	(54,048)	0	0	Prepaid account established to record prepaid surety bond costs that will be amortized ratably over the period of coverage.
287665	210.130	Prepaid Taxes - ID PUC	(88,939)	(88,939)	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(293,384)	(293,384)	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(5,115,741)	0	0	(5,115,741)	Book-tax difference associated with the timing of deductibility of property taxes.
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287664	210.120	Prepaid Taxes - UT PUC	(764,742)	(764,742)	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287564	425.130	Rogue River-Habitat Enhance	(73,388)	(73,388)	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287770	120.205	Trapper Mining Stock Basis	(1,135,743)	(1,135,743)	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(369,250)	0	0	(369,250)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(716,704)	0	0	(716,704)	To record unrealized gains/losses from the long term incentive plan.
287965	415.836	Current Asset Frozen MTM	(2,729,473)	(2,729,473)	0	0	Reclass of regulatory asset from derivative regulatory asset to another regulatory asset for frozen derivative.
287492	----	OR BETC - Purchased Credits - Non-Cash	(30,753)	(30,753)	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			(3)	(3)	0	0	
Subtotal - p277			(365,071,741)	(356,437,832)	0	(8,507,535)	(126,374)
Less FASB 109 Above if not separately removed			(91,924)	(91,924)	0	0	0
Less FASB 106 Above if not separately removed			0	0	0	0	0
Total			(364,979,817)	(356,345,908)	0	(8,507,535)	(126,374)

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	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	
2	ADIT-281	Sch. 281 Below	(143,583,856)	(143,583,856)	0	0	0	
3	ADIT-283	Sch. 283 Below	(382,442,919)	(347,237,015)	0	(8,687,026)	564,847	
4	ADIT-190	Sch. 190 Below	760,699,650	734,406,559	561,449	0	25,731,642	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,629,242,901)	(1,684,093,852)	(806,117,724)	7,923,760	(119,871,361)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.0164%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(806,117,724)	2,299,193	(11,012,015)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(814,830,546)
9	Beginning of Year Total (Attachment 1)				(767,419,511)	2,930,617	(10,940,061)	(775,428,955)
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						(795,129,751)

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							
Employee Benefits							
287180	505.450	Accrued Payroll Taxes	3,085,569	0	0	3,085,569	Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560	Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	6,376,812	0	0	6,376,812	Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200	Deferred Comp. Accrual - Cash Basis	2,134,413	0	0	2,134,413	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	784,322	0	0	784,322	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual - Cash Basis	381,172	381,172	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	7,405,733	0	0	7,405,733	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	546,673	0	0	546,673	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	5,397,392	0	0	5,397,392	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462	720.820	FAS 158 SERP Liability	13,200,090	13,200,090	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287249	415.839	NonCurr Liab - Frozen MTM	8,961,246	8,961,246	0	0	Non-current liability for frozen mark to market derivatives.
Regulatory Liabilities:							
287045	610.155	RL - WA - Plant Closure Costs	333,329	333,329	0	0	Regulatory liability established to record the authorized plant closure costs for Jim Bridger and Colstrip Unit 4 pursuant to Docket UE-191024.
287047	610.150	RL - Bridger Accelerated Depreciation & Reclamation - OR	894,814	894,814	0	0	Regulatory liability established to record the authorized deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
287048	705.425	RL - Bridger Accelerated Depreciation - WA	626,813	626,813	0	0	Regulatory liability established to record the deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant pursuant to Docket UE-191024.
287049	705.352	RL - Klamath Dams Removal - CA	64,244	64,244	0	0	Regulatory liability established to record the giveback of excess funds collected from California customers for Klamath River Dams Removal.
287051	705.340	RL - Income Tax Deferral - CA	693,274	693,274	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287053	705.342	RL - Income Tax Deferral - OR	1,621,622	1,621,622	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL - Income Tax Deferral - WA	2,194,452	2,194,452	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287056	705.345	RL - Income Tax Deferral - WY	201,039	201,039	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	488,095	488,095	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	2,082,742	2,082,742	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287063	705.348	RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	5,683,657	5,683,657	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	3,140,136	3,140,136	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	8,468,227	8,468,227	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.

287111	705.287	RL - Protected PP&E EDIT - CA	7,993,123	7,993,123	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	20,492,984	20,492,984	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	89,706,728	89,706,728	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	20,945,893	20,945,893	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	50,899,241	50,899,241	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	158,475,755	158,475,755	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	378,524	378,524	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	5,155,427	5,155,427	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	8,877,468	8,877,468	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287173	415.942	RL - Steam Decommissioning - WA	877,647	877,647	0	0	0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger incremental decommissioning pursuant to Docket UE-191024.
287174	705.410	RL - Cholla Decommissioning - CA	(12,328)	(12,328)	0	0	0	Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175	705.411	RL - Cholla Decommissioning - ID	619,166	619,166	0	0	0	Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176	705.412	RL - Cholla Decommissioning - OR	2,054,922	2,054,922	0	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	4,683,378	4,683,378	0	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178	705.414	RL - Cholla Decommissioning - WY	(38,198)	(38,198)	0	0	0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL - OR Clean Fuels Program	1,221,813	1,221,813	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL - Income Tax Property Flowthru	(62,655,975)	(62,655,975)	0	0	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL - Income Tax Property Flowthru - PMI	636,942	636,942	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287191	705.280	RL - Non-Property EDIT - CA	99,863	99,863	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287195	705.284	RL - Non-Property EDIT - WA	260,950	260,950	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287196	320.279	RL - FAS 158 Post-Retirement	6,465,408	6,465,408	0	0	0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL - WA Decoupling Mechanism	81,566	81,566	0	0	0	Regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	8,565,043	8,565,043	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	148,244	148,244	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,673,798	1,673,798	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287213	425.381	RL - BPA Balance Act - ID	6,863	6,863	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	15,026	15,026	0	0	0	Contra regulatory liability established to account for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287227	705.531	RL - UT Solar Feed-in Tariff - NC	3,026,841	3,026,841	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287231	705.519	RL - WA Def NPC - Noncurrent	680,043	680,043	0	0	0	Regulatory liability established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287233	705.515	RL - OR Def NPC - Noncurrent	1,952,262	1,952,262	0	0	0	Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established to record the Oregon 2017 FERC Refund.
287235	705.511	RL - CA Def NPC - Noncurrent	574,598	574,598	0	0	0	Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287237	705.755	RL - Noncurrent Reclass-Other	85,990	85,990	0	0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Revenue	1,525,563	1,525,563	0	0	0	Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances.
287252	705.263	RL - Sale of REC - WA	9,790	9,790	0	0	0	Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credits revenue that will be given back to Washington customers.
287262	100.100	RL ITC	141,964	141,964	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	84,697	84,697	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	325,872	325,872	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	108,478	108,478	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.

287274	705.261	RL - Sale of RECs - OR	105,801	105,801	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance Reclass	3,361,531	3,361,531	0	0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287299	705.265	RL - OR Energy Conservation Charge	953,780	953,780	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(111,560)	(111,560)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	17,231,816	17,231,816	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	Reg Liability - BPA Balancing Account - WA	205,301	205,301	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287389	610.145	RL- DSM Balance	867,977	867,977	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287390	610.141	RL - WA Rate Refunds	700,026	700,026	0	0	0	Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395	730.175	RL - FAS 133 Derivatives - Unrealized Gain/Loss	13,041,268	13,041,268	0	0	0	Regulatory liability established to record the effects of changes in fair value of certain derivative instruments entered into to hedge the Company's future retail resource requirements.
287418	705.241	RL- Alternative Rate for Energy Program - CARE - CA	153,908	153,908	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,272,061	1,272,061	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	336,911	336,911	0	0	0	Regulatory liability established to record the balancing account activities for the Utah Home Energy Lifeline Program.
287453	610.143	RL - WA Low Energy Program	(640,880)	(640,880)	0	0	0	Regulatory liability established to record the balancing account activities for the Washington Low Income Energy Assistance Program.
287473	705.270	RL - Blue Sky Program OR	550,267	550,267	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	122,968	122,968	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	33,026	33,026	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,390,294	1,390,294	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	36,773	36,773	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	161,800	161,800	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	1,317,194	1,317,194	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limitation	187,893	187,893	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	66,976,846	66,976,846	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(14,104,595)	(14,104,595)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930.100 Oregon BETC Credits	584,208	584,208	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	331,353	331,353	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	75,465	75,465	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	18,813,201	18,813,201	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	132,444	132,444	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	275,386	275,386	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
87341/2879710.530/415.81		Injuries & Damages Accrual - Cash Basis	34,476,231	34,476,231	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	72,638,523	72,638,523	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287100	-----	Valuation Allowance for State Credit DTA	(12,292,199)	(12,292,199)	0	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287179	910.535	Klamath Settlement Obligation	584,654	584,654	0	0	0	Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287183	425.160	Lease Liability (Operating Lease)	2,709,404	2,709,404	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	206,891	206,891	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	57,400	57,400	0	0	0	Reserve against receivable due from joint owners.
287215	910.936	Realized G/L Trading Sec	728	0	0	0	728	Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287216	605.715	Trapper Mine Contract Obligation	1,983,464	1,983,464	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,715	57,715	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	18,518,922	18,518,922	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	575,286	575,286	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	3,178,712	3,178,712	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287254	705.450	Reg Liability - Property Insurance Reserve - CA	136,890	136,890	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287256	705.452	Reg Liab - WA Property Insurance Reserve	(4,641)	(4,641)	0	0	0	Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.

287257	705.453	Reg Liab - ID Property Insurance Reserve	274,582	274,582	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Liab - UT Property Insurance Reserve	431,027	431,027	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	227,366	227,366	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287270	-----	Valuation Allowance for DTA	(2,718,055)	(2,718,055)	0	0	0	Valuation allowance against state net operating loss carryforwards that may not be utilized before expiration.
287290	425.150	Lewis River- LWD Fund Liab	262,450	262,450	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	532,974	532,974	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,567	137,567	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	561,449	0	561,449	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	4,608,428	4,608,428	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	872,366	872,366	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	828,264	828,264	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,361,820	5,361,820	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,081,653	4,081,653	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	15,274	15,274	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	406,016	406,016	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	571,190	571,190	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,660,987	3,660,987	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287447	720.830	Western Coal Carr Ret Med Accrual	2,065,766	0	0	0	2,065,766	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287482	205.025	Fuel Cost Adjustment	670,527	670,527	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	-----	Non-curr def fed tax cor ben of int	332,209	332,209	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	(11,973)	(11,973)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	71,819	71,819	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	(2,588)	(2,588)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			19	19	0	0	0	
Subtotal - p234			701,421,321	673,062,464	561,449	0	27,797,408	
Less FASB 109 Above if not separately removed			(61,344,095)	(61,344,095)	0	0	0	
Less FASB 106 Above if not separately removed			2,065,766	0	0	0	2,065,766	
Total			760,699,650	734,406,559	561,449	0	25,731,642	

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

Account 281	A	B	C	D	E	F	G	Justification
Electric:								
287960	-----	Accelerated Pollution Control Facilities Depreciation	(143,583,856)	(143,583,856)	0	0	0	Depreciation on pollution control facilities.
Rounding			0	0	0	0	0	
Subtotal - p275			(143,583,856)	(143,583,856)	0	0	0	
Less FASB 109 Above if not separately removed			0	0	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(143,583,856)	(143,583,856)	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

Account 282	A	B	C	D	E	F	G

			Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,138,516)	(4,138,516)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	39,220	39,220	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	Asset Retirement Obligation	(30,835,148)	(30,835,148)	0	0	0	Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142	Avoided Costs	211,963,420	211,963,420	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(110,631)	0	0	(110,631)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	3,151,269,034	3,151,269,034	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	13,841,533	13,841,533	0	0	0	Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
287605	105.146	Capitalization of Test Energy	5,627,948	5,627,948	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(24,282,107)	(24,282,107)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,979,766	24,979,766	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	806,855,823	(806,855,823)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	33,645,425	0	0	(33,645,425)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	116,484,291	0	0	(116,484,291)	PowerTax Report #257: General Book Allocation Group.
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(15,024)	(15,024)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution In Aid of Construction	332,638,465	332,638,465	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(248,847,482)	(248,847,482)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,611,162	1,611,162	0	0	0	Reserve established for inactive projects included in CWIP.
287605	105.141	Debt AFUDC	(189,606,230)	(189,606,230)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,953,665)	(1,953,665)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(46,629,188)	(46,629,188)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(134,198,080)	(134,198,080)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3,045,255)	(3,045,255)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,364,730,483)	(5,364,730,483)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(93,273,943)	(93,273,943)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	16,721,417	0	0	16,721,417	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.131	Idaho Disallowed Loss	513,632	513,632	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(269,264,827)	(269,264,827)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(342,036)	(342,036)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(303,919)	(303,919)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,961,866	0	0	0	3,961,866	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	176,650	0	176,650	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	143,583,866	143,583,866	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	24,168,945	24,168,945	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(497,930,703)	(497,930,703)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Steam Decommissioning - ID	(298,254)	(298,254)	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs associated with steam assets.
287222	415.934	RL - Steam Decommissioning - UT	4,192,908	4,192,908	0	0	0	Regulatory liability established to defer Utah's share of the incremental decommissioning costs associated with steam assets.
287223	415.935	RL - Steam Decommissioning - WY	696,887	696,887	0	0	0	Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs associated with steam assets.
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,953,665	1,953,665	0	0	0	Deferred tax balance related to the regulatory liability related to protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(192,181,929)	(192,181,929)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of
287313	105.450	RL - Non-ARO Liability	269,264,827	269,264,827	0	0	0	Regulatory liability related to removal costs.

286915	425.155	ROU Asset (Operating Lease)	(2,715,908)	(2,715,908)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(41,832)	(41,832)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	94,152	94,152	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	7,887,679	7,887,679	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	0	0	0	0	0	
Subtotal - p275			(3,054,144,040)	(2,117,907,804)	(806,679,173)	16,610,786	(146,167,850)	
Less FASB 109 Above if not separately removed			(190,228,264)	(190,228,264)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	

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

PacifiCorp

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

			A	B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification	
Account 283									
FERC 283 - Regulatory Assets									
286688	320.287	RA - Pension Settlement - UT	(438,406)	(438,406)	0	0	0	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.	
286687	320.286	RA - Pension Settlement - OR	(1,094,882)	(1,094,882)	0	0	0	Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.	
286689	320.288	RA - Pension Settlement - WY	(502,545)	(502,545)	0	0	0	Regulatory asset established to defer Wyoming's portion of the pension settlement loss that occurred in 2021.	
286690	415.100	RA - Equity Advisory Group - WA	(131,620)	(131,620)	0	0	0	Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.	
286691	415.943	RA - Covid-19 Bill Assist Program - OR	(2,660,190)	(2,660,190)	0	0	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.	
286692	415.944	RA - Covid-19 Bill Assist Program - WA	(739,088)	(739,088)	0	0	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.	
286693	415.755	RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0	0	Regulatory asset established to record Washington's share of major maintenance expense for the Colstrip Unit No. 4.	
286694	415.261	RA - Wildland Fire Protection - UT	245,317	245,317	0	0	0	Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.	
286696	415.734	RA - Cholla Unrecovered Plant -CA	(1,054,156)	(1,054,156)	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.	
286698	415.736	RA - Cholla Unrecovered Plant -WY	(9,835,533)	(9,835,533)	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.	
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Contra-regulatory asset established to record a probable disallowance of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.	
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Contra-regulatory asset established to record a probable disallowance of California's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.	
286904	415.520	RA - WA Decoupling Mechanism	(34,505)	(34,505)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.	
286910	415.200	RA - OR Transportation Electrification Pilot	(1,413,171)	(1,413,171)	0	0	0	Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.	
286911	415.430	RA - Transportation Electrification Pilot - CA	54,041	54,041	0	0	0	Regulatory asset established to defer costs related to California's pilot programs aimed at accelerating transportation electrification in California.	
286912	415.431	RA - Transportation Electrification Pilot - WA	(144,580)	(144,580)	0	0	0	Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.	
286913	415.720	RA - Community Solar - OR	(478,518)	(478,518)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.	
286917	415.260	RA - Fire Risk Mitigation - CA	(5,475,011)	(5,475,011)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.	
286920	415.725	RA - Cholla U4 Closure	(4,270,012)	(4,270,012)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.	
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.	
286925	415.728	Contra RA - Cholla U4 Closure OR	25,590	25,590	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.	
286926	415.729	Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.	
286927	415.730	Contra RA - Cholla U4 Closure WY	101,169	101,169	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.	
286928	415.833	RA - Pension Settlement - CA	(197,233)	(197,233)	0	0	0	Regulatory asset established to recover California's portion of pension settlement losses.	
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	151,006	151,006	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.	
286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(3,408,499)	(3,408,499)	0	0	0	Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.	
286933	415.645	RA - Oregon OCAT Expense Deferral	(157,481)	(157,481)	0	0	0	Regulatory asset account established to record the difference between the amount of Oregon	

286933	415.655	RA - GHG Allocation - CA - Noncurrent	(717,234)	(717,234)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
286936	415.255	RA - Wind Test Energy Deferral - WY	(54,344)	(54,344)	0	0	0	Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-EM-21.
286938	415.646	RA - Oregon Metro Business Tax	(6,185)	(6,185)	0	0	0	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Docket UM 2138.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(96,413)	(96,413)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
287571	415.702	RA - Lake Side Settlement - WY	(173,033)	(173,033)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287573	415.873	RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3,181,956)	(3,181,956)	0	0	0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287576	430.110	RA - DSM Balance Reclaim	(867,977)	(867,977)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826	RA - Pension Settlement - WA	(620,092)	(620,092)	0	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(9,471)	(9,471)	0	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287591	415.301	RA - Environmental Costs - WA	746,616	746,616	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(5,130,426)	(5,130,426)	0	0	0	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM) deferrals.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(6,504,909)	(6,504,909)	0	0	0	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) deferrals.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(62,696)	(62,696)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(7,094)	(7,094)	0	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
287614	430.100	RA - Demand Side Management - Noncurrent	(51,023,353)	(51,023,353)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287634	415.300	RA - Environmental Costs	(27,388,281)	(27,388,281)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287642	105.401	RA - ARO	(59,035,189)	(59,035,189)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(697,297)	(697,297)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287738	320.270	RA - FAS 158 Pension Liability	(67,543,831)	(67,543,831)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	318,612	318,612	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(49,203)	(49,203)	0	0	0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	85,990	85,990	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287840	415.410	RA - Energy West Mining	(47,792,143)	(47,792,143)	0	0	0	Regulatory asset established to record the deferral of costs associated with the Utah Mine.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	310,618	310,618	0	0	0	Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	704,078	704,078	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,984,599	1,984,599	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - WA	1,054,042	1,054,042	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	1,054,042	1,054,042	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	720,231	720,231	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848	320.281	RA - Post Retirement Settlement Loss	(504,200)	(504,200)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287849	415.424	Contra RA - Deer Creek Abandonment	11,404,387	11,404,387	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287858	415.676	RA - Preferred Stock Redemption - WY	(15,443)	(15,443)	0	0	0	Regulatory asset established to record Wyoming's portion of stock redemption costs.
287861	415.857	RA - Deferred Overburden Costs - ID	(159,803)	(159,803)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(418,867)	(418,867)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,147,759)	(1,147,759)	0	0	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(11,018)	(11,018)	0	0	0	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals.
287886	415.837	RA - Frozen MTM	(8,961,246)	(8,961,246)	0	0	0	Regulatory asset related to frozen mark to market derivatives.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(51,369)	(51,369)	0	0	0	Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(22,227,020)	(22,227,020)	0	0	0	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(1,019,480)	(1,019,480)	0	0	0	Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers.
287899	415.878	RA - UT Liquidation Damages	(103,264)	(103,264)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287903	415.879	RA - Liquidation Damages - N2 - WY	(16,840)	(16,840)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(472,366)	(472,366)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287911	415.699	RA - BPA Balancing Account - OR	(887,962)	(887,962)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287917	705.451	RL - Property Insurance Reserve - OR	(5,705,317)	(5,705,317)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.

287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(534,984)	(534,984)	0	0	0	Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(99,085)	(99,085)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(389,389)	(389,389)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287939	415.115	RA - Utah STEP Pilot Program Balance Account	2,670,717	2,670,717	0	0	0	Regulatory asset established to record the balancing account activity for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942	430.112	RA - Other - Balance Reclass	(3,361,531)	(3,361,531)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287960	415.855	RA - Storm Damage Deferral - CA	(96,569)	(96,569)	0	0	0	Regulatory Asset established to defer storm related costs in California.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(2,670,717)	(2,670,717)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287972	320.285	RA - Post Employment Costs	2,103,559	0	0	0	2,103,559	Regulatory asset established as an offset to the increase in post-employment obligations. SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287977	415.885	RA - Noncurrent Reclass - Other	(85,990)	(85,990)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014 and the implementation of new rates effective January 1, 2021.
287981	415.920	RA - Depreciation Increase - Idaho	(3,427,447)	(3,427,447)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(299,074)	(299,074)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,032,837)	(1,032,837)	0	0	0	Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to Docket 20-035-04.
287985	415.924	RA - Steam Deferred Depreciation - UT	(1,192,930)	(1,192,930)	0	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287994	415.929	RA - Carbon Decommissioning - CA	(92,132)	(92,132)	0	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(44,810)	(44,810)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287997	415.862	RA - CA Mobile Home Park Conversion	(53,420)	(53,420)	0	0	0	
FERC 283 - Other								
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service
286909	720.815	FAS 158 Post-Retirement Asset	(8,109,999)	(8,109,999)	0	0	0	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(418,623)	(418,623)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287326	730.120	FAS 133 Derivatives - Book Unrealized	(13,026,247)	(13,026,247)	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287492	-----	OR BETC - Purchased Credits - Non-Cash	(15,848)	(15,848)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287564	425.130	Rogue River-Habitat Enhance	(96,044)	(96,044)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287569	720.805	FAS 158 Funded Pension Asset	(15,544,398)	(15,544,398)	0	0	0	Represents the funded pension asset under FAS 158.
287661	425.360	Hermiston Swap	(615,614)	(615,614)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287662	210.100	Prepaid Taxes - OR PUC	(352,188)	(352,188)	0	0	0	Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	Prepaid Taxes - UT PUC	(852,418)	(852,418)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(69,907)	(69,907)	0	0	0	Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(76,620)	(76,620)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(5,295,232)	0	0	(5,295,232)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287770	120.205	Trapper Mining Stock Basis	(944,320)	(944,320)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(582,461)	0	0	0	(582,461)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287907	210.185	Prepaid Aircraft Maintenance	(24,587)	(24,587)	0	0	0	Prepaid account established for prepaid aircraft maintenance costs.
287908	210.190	Prepaid Water Rights	(98,924)	(98,924)	0	0	0	Prepaid account for prepaid water rights and water fees.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(956,251)	0	0	0	(956,251)	To record unrealized gains/losses from the long term incentive plan.
Rounding			(16)	(16)	0	0	0	
Subtotal - p277			(382,542,004)	(347,336,100)	0	(8,687,026)	564,847	
Less FASB 109 Above if not separately removed			(99,085)	(99,085)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(382,442,919)	(347,237,015)	0	(8,687,026)	564,847	

Instructions for Account 283:

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

2. ADIT items related only to Transmission are directly assigned to Column D

3. ADIT items related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F

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

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

Summary Table: (Excess) / Deficient ADIT		
Source	Rate Base Adjustment	Income Tax Allowance
Att 1B - 2017 TCJA	(356,992,668)	(19,896,011)
Total	(356,992,668)	(19,896,011)
	Appendix A, Line 33B	Appendix A, Line 135b

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

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

Description	Accumulated Deferred Income Tax		Excess Deferred Income Tax			
	FERC Acct.	Pre- Tax Rate Change	Post- Tax Rate Change	Total	Protected	Non-Protected
Accum. Deferred Income Tax Asset	190	286,171,524	185,202,520	62,969,200	0	62,969,200
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,769)	(182,143,970)	199,007,799	(93,962,597)	105,045,202
Accum. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,969,096,160)	(1,544,280,032)	(1,222,725,846)	(321,554,186)
Accum. Deferred Income Tax Liability: Other	183	(438,972,621)	(229,979,668)	(209,179,668)	(156,000,000)	(53,179,668)
Subtotal: Accumulated Deferred Income Tax	(4,978,928,768)	(4,978,928,768)	(3,159,247,896)	(1,819,680,968)	(1,316,688,743)	(502,992,225)
Other Regulatory Assets	254	407,152,267	217,033,312	190,117,955	0	190,117,955
Other Regulatory Liabilities	254	(418,446,513)	(223,043,617)	(195,402,899)	0	(195,402,899)
Total Excess Deferred Income Tax Regulatory Liability	254	(4,669,194,881)	(2,933,444,547)	(1,635,751,334)	(1,316,688,743)	(319,062,691)
Pre-Gross-Up				(1,635,751,334)	(1,316,688,743)	(319,062,691)
Total Excess Deferred Income Tax Regulatory Liability				(2,169,045,827)	(1,745,960,874)	(438,084,653)

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

Description	Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax	131	181,696,400	157,219,815
Other	(1,269,864,514)	(969,021,838)	(301,844,676)
Total Excess Deferred Income Tax Before Gross-Up	(1,138,753,110)	(787,325,438)	(144,624,861)

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

TABLE 3: Annual Tracking of (Excess) or Deficient ADIT

Year	FERC Transmission Allocable Excess Deferred Income Tax				Non-Protected EDIT				Formula Rate Inputs		Unamortized (Excess) / Deficient ADIT		Tax Rate	Gross-Up Factor	(Excess) / Deficient ADIT	Gross-Up	Regulatory Asset / (Liability)	ADIT Asset / (Liability)
	Remaining Regulatory Life	Transmission (244,474,060)	Remaining Regulatory Life	General (5,796,732)	Remaining Regulatory Life	Intangible (1,309,170)	Remaining Regulatory Life	Annual Amortization ATT TB / ADIT	End Balance	Average ATT TB / ADIT	End Balance	Average ATT TB / ADIT						
1 12/31/2018	46.0	(7,488,587)	15.9	(364,573)	15.9	(87,747)	15.9	940,909	(5,100,824)	0	(408,986,821)	0	24.586%	32.602%	(408,986,821)	(133,306,937)	(542,193,759)	133,307,056
2 12/31/2019	46.0	(7,488,587)	15.9	(364,573)	15.9	(87,747)	15.9	(13,032,651)	(20,973,074)	5.0	(387,913,747)	(193,866,874)	24.586%	32.602%	(387,913,747)	(126,469,191)	(514,382,938)	126,469,275
3 12/31/2020	46.0	(7,488,587)	15.9	(364,573)	15.9	(87,747)	15.9	(1,131,938)	(399,949,673)	0	(77,427,270)	(199,849,673)	24.586%	32.602%	(399,949,673)	(119,933,466)	(489,872,139)	119,933,546
4 12/31/2021	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(1,096,500)	(1,096,500)	5.0	(13,032,651)	(19,066,911)	24.586%	32.602%	(1,096,500)	(137,044,962)	(460,169,511)	133,144,964
5 12/31/2022	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(981,105)	(981,105)	5.0	(13,032,651)	(19,066,911)	24.586%	32.602%	(981,105)	(127,148,651)	(433,806,383)	106,558,383
6 12/31/2023	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(905,668)	(905,668)	5.0	(13,032,651)	(19,066,911)	24.586%	32.602%	(905,668)	(107,252,841)	(407,424,716)	109,171,862
7 12/31/2024	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(830,275)	(830,275)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(830,275)	(97,833,967)	(368,322,752)	97,834,022
8 12/31/2025	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(754,845)	(754,845)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(754,845)	(88,998,718)	(359,324,969)	88,998,718
9 12/31/2026	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(697,452)	(697,452)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(697,452)	(80,163,526)	(350,461,443)	80,163,526
10 12/31/2027	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(643,030)	(643,030)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(643,030)	(72,329,120)	(341,732,323)	72,329,120
11 12/31/2028	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(588,615)	(588,615)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(588,615)	(64,494,614)	(333,237,708)	64,494,614
12 12/31/2029	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(533,200)	(533,200)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(533,200)	(56,659,709)	(324,738,009)	56,659,709
13 12/31/2030	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(477,785)	(477,785)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(477,785)	(48,824,804)	(316,243,114)	48,824,804
14 12/31/2031	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(422,370)	(422,370)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(422,370)	(41,000,000)	(307,748,114)	41,000,000
15 12/31/2032	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(366,955)	(366,955)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(366,955)	(33,175,195)	(299,252,919)	33,175,195
16 12/31/2033	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(311,540)	(311,540)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(311,540)	(25,350,390)	(291,763,114)	25,350,390
17 12/31/2034	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(256,125)	(256,125)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(256,125)	(17,525,585)	(284,277,609)	17,525,585
18 12/31/2035	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(200,710)	(200,710)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(200,710)	(9,700,780)	(276,977,394)	9,700,780
19 12/31/2036	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(145,295)	(145,295)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(145,295)	(1,875,975)	(270,101,619)	1,875,975
20 12/31/2037	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(89,880)	(89,880)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(89,880)	(91,175)	(264,210,444)	91,175
21 12/31/2038	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(34,465)	(34,465)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(34,465)	(92,370)	(258,342,619)	92,370
22 12/31/2039	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(1,050)	(1,050)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(1,050)	(93,415)	(257,411,614)	93,415
23 12/31/2040	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(1,545)	(1,545)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(1,545)	(94,460)	(256,462,609)	94,460
24 12/31/2041	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(2,040)	(2,040)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(2,040)	(95,505)	(255,513,604)	95,505
25 12/31/2042	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(2,535)	(2,535)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(2,535)	(96,550)	(254,564,599)	96,550
26 12/31/2043	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(3,030)	(3,030)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(3,030)	(97,595)	(253,615,594)	97,595
27 12/31/2044	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(3,525)	(3,525)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(3,525)	(98,640)	(252,666,589)	98,640
28 12/31/2045	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(4,020)	(4,020)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(4,020)	(99,685)	(251,717,584)	99,685
29 12/31/2046	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(4,515)	(4,515)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(4,515)	(100,730)	(250,768,579)	100,730
30 12/31/2047	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(5,010)	(5,010)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(5,010)	(101,775)	(249,819,574)	101,775
31 12/31/2048	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(5,505)	(5,505)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(5,505)	(102,820)	(248,870,569)	102,820
32 12/31/2049	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(6,000)	(6,000)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(6,000)	(103,865)	(247,921,564)	103,865
33 12/31/2050	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(6,495)	(6,495)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(6,495)	(104,910)	(246,972,559)	104,910
34 12/31/2051	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(6,990)	(6,990)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(6,990)	(105,955)	(246,023,554)	105,955
35 12/31/2052	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(7,485)	(7,485)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(7,485)	(107,000)	(245,074,549)	107,000
36 12/31/2053	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(7,980)	(7,980)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(7,980)	(108,045)	(244,125,544)	108,045
37 12/31/2054	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(8,475)	(8,475)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(8,475)	(109,090)	(243,176,539)	109,090
38 12/31/2055	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(8,970)	(8,970)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(8,970)	(110,135)	(242,227,534)	110,135
39 12/31/2056	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(9,465)	(9,465)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(9,465)	(111,180)	(241,278,529)	111,180
40 12/31/2057	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(9,960)	(9,960)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(9,960)	(112,225)	(240,329,524)	112,225
41 12/31/2058	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(10,455)	(10,455)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(10,455)	(113,270)	(239,380,519)	113,270
42 12/31/2059	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(10,950)	(10,950)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(10,950)	(114,315)	(238,431,514)	114,315
43 12/31/2060	53.2	(6,475,044)	18.5	(313,337)	18.5	(75,415)	18.5	(11,445)	(11,445)	5.0	(6,863,846)	(300,388,795)	24.586%	32.602%	(11,445)	(115,360)	(237,482,509)	115,360
44 12/31/2061	53.2	(6,475,044)	18.5	(313,337)	18.5	(7												

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page 262-263, Col (L)	Allocator	Allocated Amount
Plant Related			Net Plant Allocator	
	Real Property	162,344,531		
	Possessory taxes	507,279		
1	Total Plant Related	162,851,810	29.0164%	47,253,788
Labor Related			Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	9.1865%	0
Other Included			Net Plant Allocator	
	Annual Report	95,880		
3	Total Other Included	95,880	29.0164%	27,821
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	162,947,690		47,281,609
Currently Excluded				
	Local Franchise	32,291,808		
	Montana Energy License	268,822		
	Montana Wholesale Energy	192,855		
	Idaho Generation Tax (KWh)	48,874		
	Oregon Department of Energy	1,609,682		
	Wyoming Wind Generation Tax	2,105,610		
	Washington Public Utility Tax	13,887,414		
	Other (Business & Occupation, Nevada Comm. Tax, Use)	53,976		
5	Subtotal Excluded Taxes	50,459,041		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	213,406,731		
7	Total Other Taxes			
	114.14c	213,406,731		
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			3,461,106
2	Pole Attachments - Transmission Related			263,843
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			1,932,418
5	Miscellaneous General Revenues		<i>detail below</i>	49,787
6	Account 454 subtotal		(Sum Lines 1-5)	6,262,922
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	6,406,882
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	117,883,443
10	Facilities Charges including Interconnection Agreements	Note 2		2,184,428
11	Transmission maintenance revenue		Account 456.2	640,484
12	Account 456 subtotal		(Sum Lines 7-11)	127,115,237
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	133,378,159

Detail for selected items above

Miscellaneous General Revenues

Rents - General	0
One Utah Center and North Temple office subleases	327,362
Parking Rent: Lloyd Center, Portland, Oregon	214,592
Rents - Common Affiliate - Kern River	0
Rents - Non-Common	0
Total Miscellaneous General Revenue	541,954
Wages & Salary Allocator	9.19%
Total Allocated Miscellaneous General Revenue	49,787

Distribution Underbuild

Third party attachments	0
Common pole location fixed annual revenue credit	fixed 555,768
Distribution Underbuild - Transmission related	555,768

Notes

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

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

A	Return and Taxes with 100 Basis Point increase in ROE			
B	100 Basis Point increase in ROE and Income Taxes		Appendix A input: Line 127 + Line 137 from below	416,630,993
	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))	48.19%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.79%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.68%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.25%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.59%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.85%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	359,891,042

Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate				21.00%
129	SIT = State Income Tax Rate or Composite				4.54%
130	p = percent of federal income tax deductible for state purposes			Per state tax code	0.00%
131	T	$T = 1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$			24.59%
132	CIT = T / (1-T)				32.60%
133	1 / (1-T)				132.60%
ITC Adjustment					
134	Amortized Investment Tax Credit			Attachment 5	(388,582)
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131))	(515,269)
136	Income Tax Component =	$CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$			83,637,814
136b	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Appendix A (Line 135c)	(26,382,594)
137	Total Income Taxes				56,739,952

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation of Transmission Plant In Service					
1	December	Source 204.58b	Footnotes	Year 2020	Balance 7,627,712,649
2	January	Monthly Balances		2021	7,636,344,400
3	February	Monthly Balances		2021	7,653,035,468
4	March	Monthly Balances		2021	7,681,811,392
5	April	Monthly Balances		2021	7,696,316,909
6	May	Monthly Balances		2021	7,704,181,309
7	June	Monthly Balances		2021	7,736,124,219
8	July	Monthly Balances		2021	7,816,523,703
9	August	Monthly Balances		2021	7,818,883,845
10	September	Monthly Balances		2021	7,828,967,977
11	October	Monthly Balances		2021	7,857,978,034
12	November	Monthly Balances		2021	7,863,496,301
13	December	204.59g		2021	7,890,023,096
15	14	Transmission Plant In Service	(sum lines 1-13) /13	(Note M) True-up	7,766,261,465
Calculation of Distribution Plant In Service					
15	December	Source 204.75b		Year 2020	Balance 7,647,962,060
16	January	Monthly Balances		2021	7,668,224,916
17	February	Monthly Balances		2021	7,687,347,498
18	March	Monthly Balances		2021	7,713,581,697
19	April	Monthly Balances		2021	7,736,926,271
20	May	Monthly Balances		2021	7,767,556,427
21	June	Monthly Balances		2021	7,803,374,232
22	July	Monthly Balances		2021	7,826,859,342
23	August	Monthly Balances		2021	7,843,379,691
24	September	Monthly Balances		2021	7,877,253,457
25	October	Monthly Balances		2021	7,902,580,938
26	November	Monthly Balances		2021	7,942,141,589
27	December	204.75g		2021	8,032,285,954
28	28	Distribution Plant In Service	(sum lines 15-27) /13	True-up	7,803,805,698
Calculation of Intangible Plant In Service					
29	December	Source 204.5b		Year 2020	Balance 1,054,374,613
30	December	204.5g		2021	1,106,474,798
31	31	Intangible Plant In Service	(sum lines 29 & 30) /2	(Note N) True-up	1,080,424,706
Calculation of General Plant In Service					
32	December	Source 204.99b		Year 2020	Balance 1,349,470,354
33	December	204.99g		2021	1,376,963,716
34	34	General Plant In Service	(sum lines 32 & 33) /2	(Note N) True-up	1,363,217,035
Calculation of Production Plant In Service					
35	December	Source 204.46b		Year 2020	Balance 12,652,732,709
36	January	Monthly Balances		2021	12,831,985,426
37	February	Monthly Balances		2021	12,958,160,624
38	March	Monthly Balances		2021	13,167,408,234
39	April	Monthly Balances		2021	13,243,363,863
40	May	Monthly Balances		2021	13,268,952,879
41	June	Monthly Balances		2021	13,372,875,013
42	July	Monthly Balances		2021	13,407,960,024
43	August	Monthly Balances		2021	13,414,605,549
44	September	Monthly Balances		2021	13,423,964,195
45	October	Monthly Balances		2021	13,437,334,698
46	November	Monthly Balances		2021	13,451,881,587
47	December	204.46g		2021	13,476,057,172
48	48	Production Plant In Service	(sum lines 35-47) /13	True-up	13,239,021,690
49	49	Electric Plant Sold	204.102g		0
6	60	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M) True-up	31,242,730,613

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation of Transmission Accumulated Depreciator					
51	December	Prior year 219.25c		Year 2020	Balance 1,942,552,607
52	January	Monthly Balances		2021	1,951,149,198
53	February	Monthly Balances		2021	1,959,917,145
54	March	Monthly Balances		2021	1,972,925,665
55	April	Monthly Balances		2021	1,983,039,097
56	May	Monthly Balances		2021	1,993,581,730
57	June	Monthly Balances		2021	2,001,550,523
58	July	Monthly Balances		2021	2,009,099,475
59	August	Monthly Balances		2021	2,018,779,138
60	September	Monthly Balances		2021	2,028,675,490
61	October	Monthly Balances		2021	2,038,288,372
62	November	Monthly Balances		2021	2,049,121,683
63	December	219.25c		2021	2,045,200,003
25	64	Transmission Accumulated Depreciator	(sum lines 51-63) /13	(Note M) True-up	1,999,529,240
Calculation of Distribution Accumulated Depreciator					
65	December	Source Prior year 219.26c		Year 2020	Balance 3,027,035,454

66	January	Monthly Balances	2021	3,036,852,707	
67	February	Monthly Balances	2021	3,046,017,234	
68	March	Monthly Balances	2021	3,061,257,736	
69	April	Monthly Balances	2021	3,071,234,009	
70	May	Monthly Balances	2021	3,062,425,026	
71	June	Monthly Balances	2021	3,093,005,070	
72	July	Monthly Balances	2021	3,102,740,969	
73	August	Monthly Balances	2021	3,112,233,506	
74	September	Monthly Balances	2021	3,122,905,413	
75	October	Monthly Balances	2021	3,130,159,324	
76	November	Monthly Balances	2021	3,143,992,515	
77	December	219.26c	2021	3,143,599,734	-
78	Distribution Accumulated Depreciator	(sum lines 65-77) /13	True-up	3,090,266,054	
Calculation of Intangible Accumulated Depreciation					
		Source	Year	Balance	
79	December	Prior year 200.21c	2020	689,402,579	-
80	December	200.21c	2021	725,504,660	-
81	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2 (Note N)	True-up	707,453,619	Appendix A input
Calculation of General Accumulated Depreciation					
		Source	Year	Balance	
82	December	Prior year 219.28c	2020	508,181,970	-
83	December	219.28c	2021	519,932,106	-
26 84	Accumulated General Depreciation	(sum lines 82 & 83) /2 (Note N)	True-up	514,057,038	Appendix A input
Calculation of Production Accumulated Depreciator					
		Source	Year	Balance	
85	December	Prior year 219.20 through 219.24	2020	4,462,427,281	
86	January	Monthly Balances	2021	4,508,899,821	
87	February	Monthly Balances	2021	4,551,671,894	
88	March	Monthly Balances	2021	4,556,216,951	
89	April	Monthly Balances	2021	4,611,484,440	
90	May	Monthly Balances	2021	4,652,334,003	
91	June	Monthly Balances	2021	4,697,939,131	
92	July	Monthly Balances	2021	4,746,552,034	
93	August	Monthly Balances	2021	4,793,394,200	
94	September	Monthly Balances	2021	4,836,036,987	
95	October	Monthly Balances	2021	4,864,952,174	
96	November	Monthly Balances	2021	4,916,607,099	
97	December	219.20 through 219.24	2021	4,965,743,651	-
98	Production Accumulated Depreciation	(sum lines 85-97) /13	True-up	4,704,943,051	
7 99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98) (Note M)	True-up	10,308,795,383	Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)	True-up	11,016,249,002	

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 True-up	0 beg-of-year and end-of-year average
42	Construction Materials & Supplies	(Note N)	Prior Year 227.5c	176,943,869
			Current Year 227.5c	203,514,526
			Appendix A input True-up	190,229,198 beg-of-year and end-of-year average
45	Transmission Materials & Supplies	(Note N)	Prior Year 227.8c	1,231,929
			Current Year 227.8c	815,425
			Appendix A input True-up	1,023,677 beg-of-year and end-of-year average

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission related portion	Appendix A Input	Details
133	Amortized Investment Tax Credit Utility Investment Tax Credit Adj. - Net (411.4)	114.19c	(1,339,178)	Net Plant Allocator 29.02%	(388,582)
		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	30,492		
		Current end of year balance 266 footnotes	24,871		
		Average	27,682	29.02%	8,032 (enter negative in Appendix A)

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount				Transmission Related		Non-transmission Related		Details
Land Held for Future Use												
		Prior Year	214.47d	23,912,440	1,679,914	22,232,526	Detail for transmission-related value on Attachment 12					
		Current Year	214.47d	14,811,003	1,517,970	13,293,033	Detail for transmission-related value on Attachment 12					
23	(Notes B & L)	Appendix A Input	True-up		1,598,942		beg-of-year and end-of-year average					

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total		Details
Excluded Membership Dues Expense						
FERC Form No. 1 page 335				Total		
				Included		Excluded
Page 335, Line 1 (Industry Association Dues)						
American Clean Power				component of 335 Ln 1b		212,500
Edison Electric Institute				component of 335 Ln 1b		1,003,264
Intermountain Electrical Association				component of 335 Ln 1b		9,500
North American Transmission Forum				component of 335 Ln 1b		95,738
Northwest Public Power Association				component of 335 Ln 1b		1,810
Pacific Northwest Utilities Conference Committee				component of 335 Ln 1b		79,486
Rocky Mountain Electrical League				component of 335 Ln 1b		18,000
The National Hydropower Association, Inc.				component of 335 Ln 1b		71,832
UMS Group				component of 335 Ln 1b		42,000
Western Energy Supply Transmission Associates				component of 335 Ln 1b		43,379
				Page 335, Line 1 Subtotal		1,577,509
Page 335, Lines 7 - 28 (Business/Economic Dev. and Corp. Memberships & Subscriptions)						
Lines 7 - 28				Page 335, Lines 7-28		251,609
Other (Individually less than \$5,000)				Page 335, Line 29		112,877
Directors' Fees - Regional Advisory Board						
				Page 335, Line 36		18,000
Rating Agency and Trustee Fees						
				Page 335, Lines 31-35		560,121
63		Total	(Note C)	Appendix A Input		860,993
PBOP						
Fixed PBOP expense				Annual Update Informational Filing		1,701,106
Actual PBOP expense				Attachment 17		1,701,106
58		Adjusted total (Current year actual)		Appendix A Input	True-up	0
Authorized Filled Expense minus Actual Expense						
Property Insurance						
Property Insurance Account 924				320.185b		4,207,600
70		Total	(Note F)	Appendix A Input		4,207,600

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Transmission Related		Non-transmission Related		Details
Directly Assigned A&G								
Specific Transmission related Regulatory Expenses								
Federal Energy Regulatory Commission:								
Annual Fee				350.19d		2,587,098		2,587,098
Annual Fee - hydro				350.20d		3,408,208		3,408,208
Transmission Rate Case				350.21d		329,045		329,045
Other Regulatory				350.22d		1,769,419		483,502
67		Total	sum	8,093,769	3,399,644	4,694,125		

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Safety Related		Non-safety Related		Details
Directly Assigned A&G								
68		General Advertising Exp Account 930.1 - Safety-related Advertising	320.191b	8,074	0	8,074		Based on FERC 930.1 download

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Education & Outreach Appendix A Input	Other	Details
Directly Assigned A&G						
71	General Advertising Exp Account 930.1 - Education and Outreach	320.191b	8,074	0	8,074	Based on FERC 930.1 download

Multistate worksheet

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

Adjustments to Transmission O&W

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total	Plus adjustments	Transmission Related Appendix A Input	Details
53	Transmission O&M	320.112b	232,301,840	(139,972)	232,161,868	
	Adjustment for Ancillary Services Accounts 561-561.1					
	(561.1) Load Dispatching	320.84b	0			
	(561.1) Load Dispatch-Reliability	320.85b	0			
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647			
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0			
	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544			
	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711			
54	Less: Cost of Providing Ancillary Services Accounts 561.0-1	sum	10,309,902	0	10,309,902	Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	320.96b	159,058,497	0	159,058,497	

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		4,690,561	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 True-up	(147,761,488) (147,966,140) (147,863,814) beg-of-year and end-of-year average

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	134,616,361
	Amortization of limited term electric plant (404) (Note H)	336.7d	0
76	Transmission Depreciation Expense Including Amortization of Limited Term Plan (Note H)	sum	134,616,361 Appendix A Input
General Plant			
	Depreciation expense (403) (Note H)	336.10b	47,034,116
	Amortization of limited term electric plant (404) (Note H)	336.10d	591,957
77	General Depreciation Expense Including Amortization of Limited Term Plan (Note H)	sum	47,626,073 Appendix A Input
Intangible plant			
	Amortization of limited term electric plant (404) (Note H)	336.1d	58,013,199
	Amortization of other electric plant (405) (Note H)	336.1e	0
78	Total Intangible Amortization (Note H)	sum	58,013,199 Appendix A Input

Less Regulatory Asset Amortizations Account 930.1

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

Please refer to the 'Material Changes Summary' filed with 2018 annual update for a discussion of the items previously included in this section.

PacifiCorp
Attachment 6 - Estimate and Reconciliation Worksheet

Instruction Summary

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

Worksheet

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

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

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

Input to Line 16 of Appendix A	Not for true-up
Input to Line 34 of Appendix A	Not for true-up
Estimated Life	
Estimated Depreciation for Attachment 7	
Jan	11.5
Feb	10.5
Mar	9.5
Apr	8.5
May	7.5
Jun	6.5
Jul	5.5
Aug	4.5
Sep	3.5
Oct	2.5
Nov	1.5
Dec	0.5
Total Estimated Depreciation for Attachment 7	-

PacifiCorp
Attachment 7 - Transmission Enhancement Charge Worksheet

Line
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New Plant Carrying Charge			
Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)			
Formula Line			
A	157	Net Plant Carrying Charge without Depreciation	9.0707%
B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	9.6178%
C		Line B less Line A	0.5471%
FCR if CIAC			
D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	2.3805%

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

Columns and rows may be added to accommodate more projects

Life	CIAC (Yes or No)	(Energy Gateway only)			(Energy Gateway Segment B-H)			(Energy Gateway Segment B-H)			Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)		
		No	50	9.0707%	9.3442%	50	9.0707%	9.3442%	9.0707%	9.0707%						
Useful life of the project			58.00		58.00											
"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"																
Input the allowed increase in ROE			50		50											
From line 3 above if "No" on line 13 and																
From line 7 above if "Yes" on line 13																
Line 14 plus (line 5 times line 13)/101																
13 Month Net Plant or CWIP Balance			1,922,132,004		1,922,132,004											
Actual or estimated depreciation expense			33,140,207		33,140,207											
Invest Yr	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)
2010	-	-	-	287,225,425	4,836,783	30,890,181	-	-	-	-	-	-	\$ 30,890,181		\$ 30,890,181	
W Increased ROE	2010	-	-	287,225,425	4,836,783	31,675,830	-	-	-	-	-	-	\$ 31,675,830	\$ 31,675,830		\$ 785,649
2011	-	-	-	784,113,653	13,727,954	84,852,663	-	-	-	-	-	-	\$ 84,852,663		\$ 84,852,663	
W Increased ROE	2011	-	-	784,113,653	13,727,954	86,997,454	-	-	-	-	-	-	\$ 86,997,454	\$ 86,997,454		\$ 2,144,791
2012	-	-	-	785,864,997	13,960,855	85,244,423	-	-	-	-	-	-	\$ 85,244,423		\$ 85,244,423	
W Increased ROE	2012	-	-	785,864,997	13,960,855	87,394,005	-	-	-	-	-	-	\$ 87,394,005	\$ 87,394,005		\$ 2,149,581
2013	-	-	-	1,039,140,449	18,682,869	112,940,330	-	-	-	-	-	-	\$ 112,940,330		\$ 112,940,330	
W Increased ROE	2013	-	-	1,039,140,449	18,682,869	115,762,697	-	-	-	-	-	-	\$ 115,762,697	\$ 115,762,697		\$ 2,842,367
2014	-	-	-	1,164,054,968	21,135,829	126,723,930	-	-	-	-	-	-	\$ 126,723,930		\$ 126,723,930	
W Increased ROE	2014	-	-	1,164,054,968	21,135,829	129,907,976	-	-	-	-	-	-	\$ 129,907,976	\$ 129,907,976		\$ 3,184,046
2015	-	-	-	1,350,166,903	24,782,100	147,251,882	-	-	-	-	-	-	\$ 147,251,882		\$ 147,251,882	
W Increased ROE	2015	-	-	1,350,166,903	24,782,100	150,945,002	-	-	-	-	-	-	\$ 150,945,002	\$ 150,945,002		\$ 3,693,120
2016	-	-	-	1,463,059,094	29,386,385	162,096,296	-	-	-	-	-	-	\$ 162,096,296		\$ 162,096,296	
W Increased ROE	2016	-	-	1,463,059,094	29,386,385	166,098,210	-	-	-	-	-	-	\$ 166,098,210	\$ 166,098,210		\$ 4,001,914
2017	-	-	-	1,439,903,455	29,467,919	160,077,448	-	-	-	-	-	-	\$ 160,077,448		\$ 160,077,448	
W Increased ROE	2017	-	-	1,439,903,455	29,467,919	164,016,024	-	-	-	-	-	-	\$ 164,016,024	\$ 164,016,024		\$ 3,938,576
2018	-	-	-	1,413,360,220	27,214,371	155,416,238	-	-	-	-	-	-	\$ 155,416,238		\$ 155,416,238	
W Increased ROE	2018	-	-	1,413,360,220	27,214,371	159,282,211	-	-	-	-	-	-	\$ 159,282,211	\$ 159,282,211		\$ 3,865,973
2019	-	-	-	1,386,203,297	27,215,321	152,953,862	-	-	-	-	-	-	\$ 152,953,862		\$ 152,953,862	
W Increased ROE	2019	-	-	1,386,203,297	27,215,321	156,745,552	-	-	-	-	-	-	\$ 156,745,552	\$ 156,745,552		\$ 3,791,690
2020	-	-	-	1,471,003,295	28,854,427	162,284,934	-	-	-	-	-	-	\$ 162,284,934		\$ 162,284,934	
W Increased ROE	2020	-	-	1,471,003,295	28,854,427	166,308,578	-	-	-	-	-	-	\$ 166,308,578	\$ 166,308,578		\$ 4,023,644
2021	-	-	-	1,965,162,841	38,264,499	216,518,806	-	-	-	-	-	-	\$ 216,518,806		\$ 216,518,806	
W Increased ROE	2021	-	-	1,965,162,841	38,264,499	221,894,127	-	-	-	-	-	-	\$ 221,894,127	\$ 221,894,127		\$ 5,375,322
2022	-	-	-	1,922,132,004	38,176,479	212,527,581	-	-	-	-	-	-	\$ 212,527,581		\$ 212,527,581	
W Increased ROE	2022	-	-	1,922,132,004	38,176,479	217,785,200	-	-	-	-	-	-	\$ 217,785,200	\$ 217,785,200		\$ 5,257,619
2023	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
W Increased ROE	2023	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
2024	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
W Increased ROE	2024	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
2025	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
W Increased ROE	2025	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
2026	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
W Increased ROE	2026	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
2027	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
W Increased ROE	2027	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
2028	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
W Increased ROE	2028	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
2029	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
W Increased ROE	2029	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
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PacifiCorp
Attachment 8 - Depreciation Rates
Applied Depreciation Rates by State - 2021

New		Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company	
Row	A/C	Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate		
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.06%
2	352	Structures and Improvements															1.36%
3	353	Station Equipment															1.78%
4	354	Towers and Fixtures															1.44%
5	355	Poles and Fixtures															2.15%
6	356	Overhead Conductors and Devices															1.81%
7	357	Underground Conduit															1.55%
8	358	Underground Conductors and Devices															1.61%
9	359	Roads & Trails															1.21%
10		Unclassified Transmission															1.73%
11	389.2	Land Rights	738	1.82%	95,314	2.50%		0.00%	85,283	2.05%	74,315	1.87%		0.00%	4,868	1.70%	
12	390	Structures and Improvements	94,778,743	2.07%	13,817,417	2.06%	4,222,101	1.99%	101,612,009	2.55%	16,220,165	2.28%	331,004	1.76%	13,828,483	1.84%	
13	391	Office Furniture and Equipment - Furniture															5.00%
14	391.2	Office Furniture and Equipment - Personal Computers															20.00%
15	391.3	Office Furniture and Equipment - Equipment															12.50%
16	393	Store Equipment															4.00%
17	394	Tools, Shop and Garage Equipment															4.17%
18	395	Laboratory Equipment															5.00%
19	397	Communication Equipment															4.30%
20	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
21	398	Miscellaneous Equipment															5.00%
22		Unclassified General	23,769,198	3.64%	1,784,453	3.31%	1,432,689	5.48%	16,874,058	4.97%	11,951,315	5.56%	694,624	2.77%	2,141,247	4.61%	
23	302	Franchises and Consents															4.96%
24	303	Miscellaneous Intangible Plant															5.71%
25	390.1	Leasehold Improvements - Gen															3.55%

- 1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2021 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
- 14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned categories/FERC Accounts have been combined into their main accounts due to immateriality.
- 15 New FERC Sub-account 391.3 (Office Furniture and Equipment – Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp
Attachment 9a - Load Divisor for Projection

DATT (Part II - Network Services) - Average of current year and prior two years																						
Column	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f	
Customer Class	PacifiCorp NFS	BPA Yakama	BPA Gacley	BPA Clatsop	BPA Benton	BPA Oregon	BPA Airport	BPA CEC	BPA CEC	BPA WEID	Tri-State	Capline Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid	Exelon	BPA South	BPA Idaho	NTUA	Total NFO
RS1 / SA	NFS	SA 138	SA 123	SA 175	SA 139	SA 138	SA 107	SA 107	SA 107	SA 107	SA 107	SA 299	SA 105	SA 147	SA 105	SA 115	SA 142	SA 143	SA 146	SA 147	SA 147	
Jan	8,265	9,31	3,28	29,12	1,26	0,10	0,12	0,18	0,01	0,01	20,42	14,84	10,41	47,60	0,01	0,01	33,12	1,01	283,84	106,53	2,61	597
Feb	8,256	8,84	3,32	31,53	1,26	0,37	0,08	0,13	0,01	0,01	19,82	14,77	11,06	50,47	0,01	0,01	33,09	1,09	281,32	110,93	2,47	569
March	7,858	8,24	3,31	28,40	1,23	0,16	0,01	0,01	0,01	0,01	21,08	14,31	10,22	46,98	0,01	0,01	32,96	1,03	268,80	101,28	2,33	538
April	7,063	5,98	3,07	22,52	0,98	0,20	-	0,02	0,01	0,01	18,82	13,89	8,79	40,47	0,28	0,33	32,91	1,03	194,49	54,45	1,90	400
May	8,102	4,71	3,06	13,84	0,29	0,21	-	-	1,23	12,48	16,08	8,15	35,08	0,53	2,77	33,48	0,98	134,16	76,45	1,94	345	
Jun	9,629	4,83	3,63	17,25	0,38	0,13	-	0,01	1,72	14,51	17,72	9,83	47,17	0,98	3,28	33,48	1,27	175,57	94,99	2,19	438	
Jul	10,557	5,33	3,62	16,06	0,40	0,13	-	0,00	1,43	14,37	17,11	10,87	55,35	0,63	3,19	33,50	1,22	188,56	110,61	2,67	465	
Aug	10,438	5,93	3,64	18,43	0,39	0,17	-	-	1,39	15,61	18,00	10,91	55,27	0,62	3,02	33,48	1,09	165,80	105,60	2,56	442	
Sept	9,000	5,28	3,52	14,76	0,31	0,13	-	0,05	1,02	13,80	17,19	10,37	48,46	0,56	2,81	33,31	1,18	140,43	98,87	2,37	394	
Oct	7,788	6,05	3,15	25,91	0,97	0,25	0,04	-	0,61	18,46	14,03	10,12	42,89	0,10	0,01	33,38	0,99	253,04	87,95	2,24	500	
Nov	7,813	4,84	3,21	24,35	0,95	0,17	0,17	0,10	0,01	15,18	14,21	9,55	39,96	0,01	0,01	33,18	0,91	229,21	85,94	1,50	463	
Dec	8,494	4,76	3,14	29,33	0,80	0,16	0,16	0,15	0,01	17,65	13,12	10,65	46,65	0,16	0,01	33,15	1,01	312,08	97,45	2,60	572	
Total	103,811	87	60	270	6	2	1	1	7	200	185	121	558	6	15	399	13	2,633	1,151	21	5,583	
Aug 12CP	8,651	6	3	23	1	0	0	0	1	17	15	10	46	0	1	33	1	219	94	21	474	

Other Service						
Column	j1	j2	j3	j4	j5	j
Customer Class	LIAMPS OS	LMPA OS	Deseret OS	Power Administration OS	Western Area OS	Total OS
RS1 / SA	RS 237	RS 637	RS 280	RS 202/263		
Jan	405	89	15	301		800
Feb	405	61	93	313		873
March	349	42	73	322		786
April	365	41	106	342		754
May	542	63	121	302		1,029
Jun	674	111	148	316		1,249
Jul	810	153	162	330		1,455
Aug	832	152	205	312		1,501
Sept	798	139	175	295		1,368
Oct	375	45	111	287		818
Nov	413	51	108	296		868
Dec	459	64	107	301		931
Total	8,388	873	1,524	3,637		12,421
Aug 12CP	332	81	127	303		1,843

DATT (Part II Long-Term Firm Point-to-Point Transmission Services) - Projection																															
Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g28	g29	g30	g
Customer Class	PacifiCorp LTP	Black Hills, Inc. LTP	BPA Veracore LTP	BPA SA 179	BPA SA 179	BPA SA 179	BPA SA 179	BPA SA 179	BPA SA 179	BPA SA 179	BPA SA 179	BPA SA 179	BPA SA 179	BPA SA 179	BPA SA 179	BPA SA 179	BPA SA 179	BPA SA 179	BPA SA 179	BPA SA 179	BPA SA 179	BPA SA 179	BPA SA 179	BPA SA 179	BPA SA 179	BPA SA 179	BPA SA 179	BPA SA 179	BPA SA 179	BPA SA 179	
RS1 / SA	LTP	SA 67	SA 179	SA 179	SA 179	SA 179	SA 179	SA 179	SA 179	SA 179	SA 179	SA 179	SA 179	SA 179	SA 179	SA 179	SA 179	SA 179	SA 179	SA 179	SA 179	SA 179	SA 179	SA 179	SA 179	SA 179	SA 179	SA 179	SA 179	SA 179	
Jan	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
Feb	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
March	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
April	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
May	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	102	100	100	100	50	150	100	100	50	3,562
Jun	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	106	100	100	100	50	150	100	100	50	3,690
Jul	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	1	106	100	100	100	50	150	100	100	50	3,696
Aug	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	1	106	100	100	100	50	150	100	100	50	3,696
Sept	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	3	106	100	100	100	50	150	100	100	50	3,696
Oct	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	106	100	100	100	50	150	100	100	50	3,690
Nov	1,860	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	98	100	100	100	50	150	100	100	50	3,491
Dec	1,860	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	98	100	100	100	50	150	100	100	50	3,491
Total	23,395	600	-	672	250	360	132	880	1,200	1,200	800	1,083	48	228	300	180	120	120	588	300	5	1,222	1,200	1,200	1,200	600	1,800	1,200	1,200	600	42,816
Aug 12CP	1,950	50	-	56	21	30	11	80	100	100	87	81	4	19	25	15	10	48	25	4	102	100	100	100	50	150	100	100	50	3,588	

Divisor	Total Network & OS	1% growth	Behind-the-Meter	Total Network Load	Network * OS + LTP
Jan	9,731	9,831	249	10,080	13,328
Feb	9,697	9,796	204	10,000	13,468
March	9,132	9,225	204	9,429	12,887
April	8,217	8,301	207	8,508	11,966
May	9,476	9,572	184	9,756	13,318
Jun	11,306	11,421	119	11,600	15,200
Jul	12,477	12,603	146	12,749	16,435
Aug	12,361	12,506	143	12,640	16,353
Sept	11,362	11,477	189	11,666	15,354
Oct	9,106	9,199	190	9,389	13,079
Nov	9,165	9,238	233	9,468	12,869
Dec	9,986	10,089	229	10,318	13,829
Total	122,015	122,288	2,353	125,811	188,427
Aug 12CP	10,766	10,972	155	10,968	14,621

PacifiCorp
Attachment 9a1 - Load (Current Year)
2021

Column			OATT (Part III - Network Service)																				f	
Customer	Class	RS / SA	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	Total NFO
	Day	Time	PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	3 Phases Renewables Inc.	NTUA	
			NFS	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538	NFO SA 827	NFO SA 865	NFO SA 975	NFO SA 628	NFO SA 299	NFO SA 505	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 742	NFO SA 943	NFO SA 746	NFO SA 747	NFO SA 876	NFO SA 894	
Jan	26	18:00	8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91	-	2.55	557
Feb	18	19:00	7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11	-	2.44	548
March	1	8:00	7,547	5.55	3.18	26.03	1.05	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24	-	2.41	542
April	12	8:00	7,098	5.88	3.23	25.72	0.91	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15	-	1.88	394
May	31	18:00	8,244	4.73	3.24	15.73	0.46	0.46	-	-	1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80	-	1.90	357
Jun	28	17:00	10,755	6.06	4.15	23.38	0.38	-	-	-	1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21	-	2.35	475
Jul	6	17:00	10,861	5.35	3.71	16.13	0.40	0.39	-	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66	-	2.73	484
Aug	12	17:00	10,546	6.35	3.73	22.08	0.39	0.16	-	-	1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85	-	2.55	450
Sept	9	17:00	9,459	5.51	3.23	13.99	0.29	0.38	-	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85	-	2.53	383
Oct	12	9:00	7,314	5.85	2.93	24.60	0.73	-	-	-	0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08	-	1.95	422
Nov	22	18:00	7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73	-	-	422
Dec	28	18:00	8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74	-	2.65	618
Total			104,380	66	40	280	9	3	1	1	7	200	197	121	544	4	16	413	17	2,578	1,129	-	26	5,651

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

PacifiCorp
Attachment 9a2 - Load (One Year Prior)
2020

Column			OATT (Part III - Network Service)																				Total NFO		
Customer Class	RS / SA	Day	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19		f20	f21
RS / SA	Day	Time	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA SA 894		
Jan	15	8:00	8,327	7.45	3.27	29.21	1.36	-	0.17	0.18	-	21.07	13.99	10.68	51.49	0.01	0.01	33.01	1.16	264.46	96.86	0.25	2.63	537	
Feb	4	8:00	8,221	7.17	3.44	31.20	1.26	-	0.05	0.12	-	21.17	13.83	10.72	47.51	0.01	0.01	32.75	1.06	301.29	105.27	0.24	2.56	580	
March	2	8:00	7,659	5.82	3.51	23.99	1.12	-	-	-	-	19.87	13.87	10.36	42.81	0.01	0.01	32.54	1.09	250.10	104.96	0.24	2.23	513	
April	2	9:00	6,924	5.16	2.79	22.71	0.93	0.05	-	0.04	-	20.18	13.59	9.00	43.58	0.25	0.01	32.98	1.05	200.66	66.27	0.19	1.95	421	
May	29	17:00	8,750	4.39	3.00	14.25	0.37	0.17	-	-	-	11.75	16.67	7.51	36.39	0.55	3.26	32.76	1.09	131.14	86.11	0.26	2.13	352	
Jun	23	18:00	9,451	4.16	3.42	17.10	0.34	0.40	-	0.01	-	15.94	17.63	9.94	47.72	0.54	3.41	33.35	1.25	160.85	84.38	0.30	2.22	403	
Jul	30	17:00	10,476	5.13	3.74	18.12	0.40	-	-	-	-	15.55	16.54	9.66	53.21	0.68	3.14	33.78	1.21	172.73	105.52	0.35	2.68	442	
Aug	17	16:00	10,546	5.60	3.57	17.11	0.37	0.36	-	-	-	15.59	16.33	10.76	61.16	0.62	3.14	33.38	1.12	161.70	110.05	0.31	2.69	444	
Sept	3	17:00	9,618	4.97	3.61	17.26	0.34	-	-	-	-	13.54	16.12	9.41	45.99	0.61	3.06	33.96	1.20	137.35	99.93	0.29	2.48	390	
Oct	26	9:00	7,776	5.72	3.03	26.55	0.92	0.38	-	-	0.59	20.08	11.97	9.76	48.69	0.01	0.01	34.27	0.93	272.78	82.87	0.21	2.27	521	
Nov	30	19:00	7,685	4.94	3.00	25.05	0.92	-	0.16	0.10	0.01	16.41	12.39	9.23	39.98	0.01	0.00	34.22	0.81	242.69	94.60	0.17	2.35	487	
Dec	29	18:00	8,274	4.40	3.02	28.06	-	0.57	0.18	0.10	0.01	17.42	11.06	10.51	45.74	0.01	0.01	33.72	1.08	326.59	101.98	0.21	2.62	587	
Total			103,708	64.9	39.4	270.6	8.3	1.9	0.6	0.6	0.6	208.6	174.0	117.5	564.3	3.3	16.1	400.7	13.0	2,622.3	1,138.8	3.0	28.8	5,677	

Column			Other Service					Total OS
Customer Class	RS / SA	Day	j1	j2	j3	j4	j5	
RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		
Jan	15	8:00	379	58	90	333		861
Feb	4	8:00	431	62	89	322		905
March	2	8:00	354	50	66	307		776
April	2	9:00	343	31	117	222		713
May	29	17:00	674	101	155	310		1,240
Jun	23	18:00	674	111	157	312		1,254
Jul	30	17:00	788	152	149	348		1,437
Aug	17	16:00	856	157	240	316		1,569
Sept	3	17:00	744	116	224	299		1,383
Oct	26	9:00	365	41	126	301		833
Nov	30	19:00	409	47	122	298		875
Dec	29	18:00	453	48	122	294		916
Total			6,469	975	1,657	3,662	-	12,763

PacifiCorp
Attachment 9a3 - Load (Two Year Prior)
2019

Column			OAT1 (Part III - Network Service)																			f	
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	Total NFO
			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA NFO SA 894	BPA Airport Solar NFO SA 836	
Jan	2	9:00	8,233	6,88	3,60	28,75	1,34	0,30	-	19,78	15,45	10,47	45,55	0,01	0,01	30,81	0,75	330,22	108,83	0,01	2,64	-	605
Feb	7	8:00	8,604	7,68	3,56	35,61	1,36	0,50	0,03	18,86	16,14	11,81	55,25	0,01	0,01	31,82	0,79	280,11	112,41	0,06	2,42	-	578
March	4	8:00	8,218	7,34	3,25	35,18	1,52	0,11	0,02	21,94	14,33	11,13	54,20	0,01	0,01	31,63	0,77	284,05	93,62	0,05	2,34	-	561
April	10	8:00	7,167	5,69	3,18	19,14	1,10	-	-	16,23	13,71	8,54	37,79	0,24	0,01	31,21	0,70	176,91	66,93	0,07	1,87	-	383
May	13	18:00	7,311	5,01	2,94	11,55	-	-	-	11,21	15,44	6,69	32,18	0,54	1,99	32,06	0,79	120,64	81,43	0,08	1,77	-	324
Jun	28	18:00	8,681	4,28	3,31	11,27	0,43	-	-	14,36	15,40	9,62	44,89	0,55	3,20	31,97	0,87	168,55	93,27	0,11	1,93	-	404
Jul	22	17:00	10,334	5,50	3,42	13,92	0,40	-	-	12,68	17,43	11,28	53,47	0,61	3,09	32,04	0,72	191,32	117,65	0,14	2,61	-	466
Aug	5	17:00	10,220	5,82	3,63	16,11	0,37	-	-	13,93	17,57	10,90	50,13	0,63	2,93	32,27	0,34	166,87	105,90	0,18	2,42	-	430
Sept	5	17:00	9,722	5,36	3,73	13,05	0,30	-	-	16,10	17,35	10,95	51,58	0,50	3,17	31,80	0,71	144,23	107,83	0,14	2,11	-	409
Oct	30	8:00	8,274	6,57	3,50	26,58	1,27	0,37	0,13	18,17	14,16	11,60	48,47	0,01	0,01	32,06	0,78	298,06	92,90	0,07	2,49	-	557
Nov	26	18:00	8,081	4,45	3,36	25,32	1,16	-	0,18	17,03	13,84	11,06	43,68	0,01	0,01	32,27	0,55	247,44	78,49	0,07	2,16	-	481
Dec	17	18:00	8,498	4,81	3,17	24,42	0,90	-	0,18	17,09	13,91	9,79	43,64	0,01	0,01	32,61	0,72	290,96	65,63	0,08	2,65	0,24	511
Total			103,344	69	41	261	10	1	1	197	185	124	561	3	14	383	8	2,699	1,125	1	27	0	5,711

Column			Other Service				Total OS
Customer Class RS / SA	Day	Time	j1	j2	j3	j4	
			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263	
Jan	2	9:00	408	64	148	324	943
Feb	7	8:00	383	64	81	340	868
March	4	8:00	314	33	58	320	724
April	10	8:00	338	18	60	290	706
May	13	18:00	405	32	99	295	831
Jun	28	18:00	617	95	121	317	1,150
Jul	22	17:00	772	151	148	318	1,389
Aug	5	17:00	805	152	148	318	1,423
Sept	5	17:00	758	166	146	288	1,358
Oct	30	8:00	384	44	69	334	831
Nov	26	18:00	431	48	74	299	852
Dec	17	18:00	464	60	85	314	924
Total			6,080	927	1,237	3,757	12,001

PacifiCorp
Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(526,710,244)
1110000	146200	A/Amort-Oth Intang	(164,314,625)
1110000	146201	A/Amort-Hydr-Klamath	787,860
1110000	146210	A/Amort-Oth Lic/Hydr	(21,934,561)
1110000	146230	A/Amort-LsHld Imprmt	(13,333,090)
Attachment 5 input: Total Accumulated Amortization			(725,504,660)

PacifiCorp
Attachment 11 - Prepayments

Prepayments Detail - 2021

FERC Account	Account Number	Account Description	Category	2020 Year-end Balance	2021 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$ 5,672,419	\$ 17,347,567	\$ 11,509,993			\$ 11,509,993	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 2,237,443	\$ 2,316,931	\$ 2,277,187			\$ 2,277,187	
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -				\$ -
	132016	Prep Ins-Minority Owned Plants	Other	\$ 321,928	\$ 311,635	\$ 316,781	\$ 316,781			
	132045	Prepaid Workers Compensation	Labor-related	\$ 137,594	\$ 114,760	\$ 126,177				\$ 126,177
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 1,375,844	\$ 1,632,238	\$ 1,504,041				\$ 1,504,041
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$ 19,318,920	\$ 20,070,575	\$ 19,694,747			\$ 19,694,747	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ 12,685	\$ 29,204	\$ 20,944	\$ 20,944			
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 749,600	\$ 860,083	\$ 804,841	\$ 804,841			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 667,212	\$ 625,994	\$ 646,603	\$ 646,603			
	132096	Prepaid RECs for RPS (WA)	Other	\$ -	\$ -	\$ -	\$ -			
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$ 16,065,321	\$ 7,796,707	\$ 11,931,014	\$ 11,931,014			
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale	Other	\$ 7,403,557	\$ 6,440,950	\$ 6,922,254	\$ 6,922,254			
	132310	Prepaid Rating Agency Fees	Other	\$ 46,096	\$ 39,498	\$ 42,797	\$ 42,797			
	132320	Prepaid Surety Bond	Other	\$ 219,828	\$ -	\$ 109,914	\$ 109,914			
	132548	Prepaid Cedar Springs II	Other	\$ 157,284	\$ -	\$ 78,642	\$ 78,642			
	132551	Prepaid Dunlap	Other	\$ 207,914	\$ 207,914	\$ 207,914	\$ 207,914			
	132557	Prepaid GlenRock I	Other	\$ 185,437	\$ 185,437	\$ 185,437	\$ 185,437			
	132558	Prepaid GlenRock II	Other	\$ 146,102	\$ 146,102	\$ 146,102	\$ 146,102			
	132564	Prepaid High Plains	Other	\$ 556,311	\$ 556,311	\$ 556,311	\$ 556,311			
	132567	Prepaid Leaning Juniper	Other	\$ 282,370	\$ 282,370	\$ 282,370	\$ 282,370			
	132574	Prepaid McFadden Ridge	Other	\$ 106,767	\$ 106,767	\$ 106,767	\$ 106,767			
	132577	Prepaid Rolling Hills	Other	\$ 278,155	\$ 278,155	\$ 278,155	\$ 278,155			
	132580	Prepaid Seven Mile I	Other	\$ 185,437	\$ 185,437	\$ 185,437	\$ 185,437			
	132581	Prepaid Seven Mile II	Other	\$ 36,525	\$ 36,525	\$ 36,525	\$ 36,525			
	132603	Other Prepay-Ashton Plant Land	Other	\$ -	\$ -	\$ -	\$ -			
	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -			
	132620	Prepayments - Water Rights Lease	Other	\$ 1,121,820	\$ 1,133,351	\$ 1,127,585	\$ 1,127,585			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 557,594	\$ 402,423	\$ 480,009	\$ 480,009			
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -			
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ -	\$ -	\$ -	\$ -			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -	\$ -	\$ -	\$ -			
	132650	Prepaid Dues	Other	\$ -	\$ -	\$ -	\$ -			
	132700	Prepaid Rent	Plant-related	\$ 42,667	\$ 42,667	\$ 42,667			\$ 42,667	
	132705	Prepaid Pole Contact Rental	Other	\$ 324,852	\$ 324,809	\$ 324,830	\$ 324,830			
	132740	Prepaid O&M - Wind	Other	\$ 93,041	\$ 89,949	\$ 91,495	\$ 91,495			
	132755	Prepaid Aircraft Maint	Labor-related	\$ 203,009	\$ 100,000	\$ 151,504				\$ 151,504
	132825	Prepaid LGIA Transmission	Other	\$ -	\$ -	\$ -	\$ -			
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 516,172	\$ -	\$ 258,086	\$ 258,086			
	132900	Prepayments - Other	Labor-related	\$ 1,438,226	\$ 1,250,603	\$ 1,344,414				\$ 1,344,414
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 1,193,266	\$ 1,432,437	\$ 1,312,851	\$ 1,312,851			
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 3,110,401	\$ 3,467,002	\$ 3,288,702	\$ 3,288,702			
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 361,736	\$ 284,329	\$ 323,032	\$ 323,032			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -	\$ -			\$ -
	132910	Prepayments - Hardware & Software	Labor-related	\$ 12,416,731	\$ 11,130,782	\$ 11,773,757				\$ 11,773,757
	132926	Prepaid Royalties	Other	\$ -	\$ -	\$ -	\$ -			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (36,877)	\$ (15,805)	\$ (26,341)			\$ (26,341)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (972,407)	\$ (2,673,148)	\$ (1,822,777)	\$ (1,822,777)			
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,009,284	\$ 2,688,952	\$ 1,849,118	\$ 1,849,118			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,439,903	\$ 2,330,601	\$ 2,385,252	\$ 2,385,252			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -	\$ -	\$ -	\$ -			
	203000	Discount on Short-Term Securities	Other	\$ 1,653	\$ -	\$ 827	\$ 827			
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -			
Total Prepayments				\$ 80,191,819	\$ 81,560,111	\$ 80,875,965	\$ 32,477,818	\$ -	\$ 33,498,253	\$ 14,899,894

Allocator
Total Allocated to Transmission by Category

0.000%	100.000%	29.016%	9.187%
\$ -	\$ -	\$ 9,719,998	\$ 1,368,783

Appendix A input: Total Allocated to Transmission **\$ 11,088,781**

PacifiCorp
Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2020 and 2021

	Prior year	Current year
Hazelwood Substation	161,944	0
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	1,679,914	1,517,970

		Prior year	Current year
Total - PacifiCorp	214.47d	23,912,440	14,811,003

PacifiCorp
Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

Description	Revenue	MW	As Filed
			1=Revenue credit 0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,731,042	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	193,107	n/a	1
Deseret RS 280	0	139.9	0
Enel Cove Deferral Fee	0	n/a	1
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	20,424	n/a	1
Obsidian Deferral	0	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	0	n/a	1
Portland General Electric	0	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	0	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,972	n/a	1
USBR Weber Basin RS 286	41,587	n/a	1
UAMPS RS 297	0	550.9	0
UMPA RS 637	0	84.8	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	290.9	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	48,599	n/a	1
Iberdrola Deferral Fee	7,189	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Additional OS Revenue Credit	193,211	n/a	1
Att 3 input: Total OS contract revenue credits	6,406,882	1,066.5	

Short-term revenue

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	56,714,794
Third parties	7,117,331
Total short-term firm	63,832,125

Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	16,796,311
Third parties	37,255,007
Total short-term non-firm	54,051,318

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	73,511,105
Third parties	44,372,338
Att. 3 input: Total short term-firm and non-firm revenue	117,883,443

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	8,667,150,000	Bonds (221)	Form 1, pg 112, ln 18 c,d	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,267,150,000	9,267,150,000	9,267,150,000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0	
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
91	13-month average	20,988,276	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	18,031,923	17,937,371	17,842,919	17,748,267	17,653,715	17,568,363	17,477,011	25,038,041	24,929,070	24,820,100	24,711,130	24,599,593	24,493,189	
92	13-month average	39,792,153	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	37,670,714	37,383,190	37,096,206	36,808,669	36,521,131	36,258,708	35,996,285	43,377,944	43,678,490	43,507,415	43,248,882	42,941,450	42,678,915	
93	13-month average	3,099,866	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	3,388,709	3,340,170	3,291,631	3,243,092	3,194,553	3,146,014	3,097,475	3,048,936	3,000,397	2,951,858	2,903,319	2,856,017	2,836,065	
94	13-month average	8,446	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	13,971	13,052	12,133	11,214	10,295	9,376	8,458	7,539	6,620	5,701	4,782	3,717	2,945	
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
97	12-month sum	405,404,301	Interest on Long Term (427) and Associated Companies (430), LONG TERM ONLY	Form 1, pg 257, ln 33 i	33,540,062	33,526,525	33,516,542	33,519,806	33,523,178	33,526,004	32,876,491	33,923,186	34,646,614	34,646,033	34,654,115	33,546,664	33,499,144	
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0	
99	12-month sum	4,541,192	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	382,087	382,086	382,089	382,089	382,089	350,775	350,775	391,997	393,575	393,862	393,954	418,968	318,911	
100	12-month sum	607,365	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	47,302	74,673	
101	12-month sum	9,641	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	1,611	(1,158)	
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475	
112	13-month average	9,573,346,279	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	9,173,498,557	9,252,088,847	9,304,908,949	9,342,793,439	9,375,944,806	9,438,618,433	9,567,914,179	9,720,849,470	9,837,275,153	9,900,645,743	9,791,505,825	9,834,113,294	9,913,344,935	
114	13-month average	86,774,204	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	83,092,814	84,426,528	84,710,900	83,344,143	81,215,213	83,316,486	86,398,754	85,328,121	90,057,939	96,865,013	102,678,561	104,812,357	61,817,828	
115	13-month average (enter negative)	(18,514,257)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(19,097,488)	(19,012,075)	(18,926,662)	(18,841,250)	(18,775,837)	(18,670,424)	(18,585,011)	(18,499,598)	(18,414,185)	(18,328,772)	(18,243,940)	(18,157,946)	(17,132,153)	
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	

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

PacifiCorp Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment &
Asset Class 345 - Accessory Electrical Equipment
(At December 31, 2021)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,819,263
Bus	1,441,789
Fire Protection	1,083,497
Foundation And Substructure	2,519,792
Insulator	68,954
Lightning Arrester	278,061
Misc	1,776,854
Relay And Control	968,638
Steel Structure	274,163
Step-Up Transformer	154,580,976
Total 353.4 Class Assets	167,839,798
Wind Generation Facilities	168,492,871
34.5 kV Facilities	10,106,741
Appendix A input: Total Assets to Exclude	346,439,410

PacifiCorp
Attachment 16 - Unfunded Reserves

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

Description	Account Calculation	Reserve type	Accrued Liability:		Charged to:		Prior year	Current Year	True-up	By Category				Total Transmission-related Unfunded Reserves	
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end	13-month Average	Category	100% Transmission	Plant	Labor		Other
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555	(17.6)	(11.1)	(19.3)	Other				(19,338)	
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555/165	(7.0)	(5.8)	(8.1)	Other				(8,074)	
Lidar (Wood Hollow)	Estimate by Legal	Unfunded	248070	242	545500	426.3	(2.0)	(2.0)	(2.0)	Other				(2,000)	
BTL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	545500-502	426.5	(0.1)	(0.1)	(0.1)	Other				(0,050)	
BPA Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050	565	(0.2)	(0.2)	(0.2)	Other				(0,232)	
Accum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	301913	456	(6.0)	(5.3)	(3.1)	100% Transmission	(3,088)			(3,240)	
Accum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	310975	449.1	(3.2)	(3.2)	(3.2)	Other				(7,716)	
Trapper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	120165/515100	151/501	(7.0)	(8.4)	(7.7)	Other				(25,172)	
Klamath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	545500	545	(33.0)	(2.4)	(25.2)	Other				(1,614)	
Accrued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253	582300	566/567	(0.7)	(0.2)	(0.5)	100% Transmission	(0,475)			(1,614)	
Accrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	582300	589	(1.5)	(1.7)	(1.6)	Other				(1,614)	
Injuries & Damages Reserve Risk ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	545050	426.5	0.0	0.0	0.0	Labor		0.000			
Injuries & Damages Reserve Risk ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	545050	925	(256.3)	(255.5)	(256.0)	Other				(256,032)	
Injuries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimate by Legal ("Labor")	Unfunded	116925	228.2	545050	426.5	0.0	0.0	0.0	Labor		0.000			
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	545050	925	0.0	0.0	0.0	Other				0.000	
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	156909	228.2	549302	925	115.3	115.3	115.3	Other				115,250	
Self-Insured Property Reserve - Pacific Power	Estimate by Legal ("Other")	Unfunded	280307	228.1	545500	925	0.0	(1.0)	(0.1)	Other				(0,077)	
Provision for Customer A/R (CSS)	Calculation based on actuals	Unfunded	118100	144	550750	904	(15.2)	(16.2)	(15.7)	Other				(15,678)	
Provision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	550750	904	(0.0)	(0.1)	(0.0)	Other				(0,042)	
Provision for Other A/R (Joint Use)	Calculation based on actuals	Unfunded	118155	172	301869	454	(0.1)	(0.2)	(0.1)	Other				(0,134)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue - c	Unfunded	118157	144	550776	904	(0.1)	(0.1)	(0.1)	Other				(0,083)	
Provision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	550750	904	(0.8)	(0.8)	(0.8)	Other				(0,796)	
Bad Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	550775	904	(1.0)	(1.0)	(1.0)	Other				(1,003)	
Provision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	301119	440	(0.0)	(0.0)	(0.0)	Other				(0,203)	
Provision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	301119	440	(0.4)	0.0	(0.3)	Other				(0,333)	
Inventory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	various	506/553/557	(0.4)	(0.1)	(0.5)	Other				(0,462)	
Inventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	various	598	(0.9)	(0.9)	(0.9)	Other				(0,890)	
Inventory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	various	593	(0.6)	(0.7)	(0.6)	Other				(0,578)	
Construction Work-in-Progress (CWIP) Reserve	Estimate by PP/RMP Finance	Unfunded	148001	107	554990	557/593/598	(7.0)	(6.8)	(7.7)	Other				(7,680)	
CWIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	148019/554702	108/426.5	(2.3)	0.0	(2.0)	Other				(1,992)	
Contra PP&E - Cholla UA - CWIP	Estimate based on current balance	Unfunded	148907	107	185861/554702	182,3426.5	0.0	0.0	0.0	Other				0,000	
Uncollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	550750	904	(0.2)	(0.2)	(0.2)	Other				(0,215)	
Accrued Ligated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	289540/120151/515100	253/151/501	(9.0)	(8.5)	(9.1)	Other				(9,081)	
Accrued Ligated Damages (Current) - Cholla	Estimate by Fuels	Unfunded	210678	232	120161/515100	151/501	(19.6)	0.0	(1.5)	Other				(1,508)	
Accrued - Severance Payments	Calculation based on actuals	Unfunded	235190	232	various	Follows Labor	(2.6)	(3.2)	(3.1)	Labor		(3,060)			
Annual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	(6.2)	Labor		(8,155)			
401(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(2.0)	(1.9)	(1.4)	Labor		(1,384)			
Safety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	0.0	(2.3)	(0.7)	Labor		(0,680)			
CEO Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by AIP	Pre-funded	289000	253.99	various	various	(0.0)	0.0	(0.0)	Other				(0,001)	
Accrued Ligated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	210675	232	(2.2)	0.0	(1.2)	Other				(1,205)	
FICA Taxes - ER deferral (CARES Act)	Calculation by Payroll	Unfunded	289322	236	580500	Follows Labor	(12.0)	0.0	(11.5)	Labor		(11,507)			
Vacation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.8)	(2.8)	(4.0)	Labor		(4,026)			
Vacation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	500517	Follows Labor	(2.0)	(2.2)	(2.3)	Labor		(2,342)			
Vacation Accrual IBEW 059	Calculation by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.4)	(2.4)	(2.6)	Labor		(2,811)			
Personal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.1)	(0.0)	(0.0)	Labor		(0,043)			
Personal Time Accrual UWUA 127	Calculation by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.7)	(3.4)	(4.0)	Labor		(3,958)			
Personal Time Accrual UWUA 197	Calculation by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.2)	(0.2)	(0.2)	Labor		(0,213)			
Personal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	500516	Follows Labor	(17.7)	(17.1)	(17.6)	Labor		(17,639)			
Sick Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	500515	Follows Labor	(5.9)	(6.2)	(6.2)	Labor		(6,201)			
Supplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	501102	Follows Labor/926	(1.6)	(1.6)	(1.6)	Other				(1,602)	
Pension - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	501105	Follows Labor/926	(0.5)	(0.5)	(0.6)	Labor		(0,550)			
FAS 158 SERP Liability	Calculation based on actuarial	Unfunded	280465	228.35	501115	Follows Labor/926/426.5	(58.1)	(53.7)	(56.4)	Labor		(56,405)			
FAS 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	Accum OCI/partially offsetting unfunded SERP liability	299107	219	554032	Follows Labor/926	25.3	22.7	24.5	Labor		24,548			
FAS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	501160	Follows Labor/926	(25.7)	(22.0)	(25.9)	Labor		(25,863)			
Wasatch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	501160	Follows Labor/926	(2.4)	(2.2)	(2.3)	Labor		(2,296)			
Totals							(394.0)	(315.7)	(354.8)		(3,563)	0.000	(120,385)	(251,779)	

Allocators	100.000%	25.544%	9.187%	0.000%
Total (\$ millions)	(3,563)	0.000	(11,059)	0.000

Appendix A input (14,622,165)

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

FERC Acct	Description	2021 Expense
4265000	OTHER DEDUCTIONS	84
5020000	STEAM EXPENSES	581
5060000	MISC STEAM PWR EXP	291,370
5063000	MISC STEAM JVA CR	(44,736)
5120000	MANT OF BOILR PLNT	2,097
5140000	MAINT MISC STM PLN	2,522
5350000	OPER SUPERV & ENG	60,356
5390000	MSC HYD PWR GEN EX	36,965
5480000	GENERATION EXP	17,445
5490000	MIS OTH PWR GEN EX	4,963
5530000	MNT GEN & ELEC PLT	5,685
5560000	SYS CTRL & LD DISP	3,445
5570000	OTHER EXPENSES	68,163
5600000	OPER SUPERV & ENG	51,416
5612000	LD - MONITOR & OPER	8,235
5615000	REL PLAN & STDS DEV	7,001
5660000	MISC TRANS EXPENSE	0
5680000	MNT SUPERV & ENG	7,702
5700000	MAINT STATION EQIP	979
5710000	MAINT OVHD LINES	572
5800000	OPER SUPERV & ENG	61,277
5810000	LOAD DISPATCHING	22,877
5850000	STRT LGHT-SGNL SYS	2,293
5880000	MSC DISTR EXPENSES	21,663
5900000	MAINT SUPERV & ENG	38,859
5920000	MAINT STAT EQUIP	3,733
5930000	MAINT OVHD LINES	3,251
5950000	MAINT LINE TRNSFRM	6,640
5970000	MNT OF METERS	881
5980000	MNT MISC DIST PLNT	3,305
7071000	LBR CLR - RMP	280,967
7072000	LBR CLR - PACPWR	278,469
7081000	Stores Exp CLR - RMP	18,032
7082000	Stores Exp CLR - PP	40,434
9010000	SUPRV (CUST ACCT)	16,758
9020000	METER READING EXP	1,141
9030000	CUST RCRD/COLL EXP	2,616
9031000	CUST RCRD/CUST SYS	6,539
9032000	CUST ACCTG/BILL	11,117
9033000	CUST ACCTG/COLL	50,033
9036000	CUST ACCTG/COMMON	56,785
9081000	CUST ASST EXP-GENL	1,366
9084000	DSM DIRECT	12,275
9086000	CUST SERV	12,717
9090000	INFOR/INSTRCT ADV	3,559
9200000	ADMIN & GEN SALARY	218,613
9350000	MAINT GENERAL PLNT	62
Attachment 5 input: Total PBOP		1,701,106

Notes:

Total expense was a net debit for 2018 - 2021
Total expense was a net benefit (negative) for 2014-2017.
Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge.
The increase in expense in 2021 as compared to 2020 is primarily due to changes in actuarial assumptions.

Ties to SAP company code 1000 - accounts 501153-501158. Excludes 501144 (State Situs) and 501149 (Western Coal Carrier-Other power supply actuarial costs).

PACIFICORP

Enclosure 4

Projection variance analysis

ATTACHMENT H-1
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Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Projection		2021 Projection (as-filed)		
			2021 Form 1 data	Projection	2020 Form 1 data	Absolute change	Percent change
			2020 data in Settlement model	Projection value minus 2021 Projection (as-filed)	Change over 2021 Projection (as-filed)		
Allocators							
Wages & Salary Allocation Factor							
1	Transmission Wages Expense	354.21b		29,153,152	27,994,491	1,158,661	4.14%
2	Total Wages Expense	354.28b		359,153,337	367,294,560	(8,141,223)	-2.22%
3	Less A&G Wages Expense	354.27b		41,806,504	43,815,481	(2,008,977)	-4.59%
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)		317,346,833	323,479,079	(6,132,246)	-1.90%
5	Wages & Salary Allocator	(Line 1 / Line 4)		9.1865%	8.6542%	0.5323%	6.15%
Plant Allocation Factors							
6	Electric Plant in Service	(Note M) Attachment 5		31,881,804,735	30,332,252,385	1,549,552,350	5.11%
7	Accumulated Depreciation (Total Electric Plant)	(Note M) Attachment 5		10,674,475,493	9,940,197,313	734,278,180	7.39%
8	Accumulated Amortization	(Note N) Attachment 5		725,504,660	689,402,579	36,102,080	5.24%
9	Total Accumulated Depreciation	(Line 7 + 8)		11,399,980,152	10,629,599,892	770,380,260	7.25%
10	Net Plant	(Line 6 - Line 9)		20,481,824,583	19,702,652,493	779,172,090	3.95%
11	Transmission Gross Plant (excluding Land Held for Future Use)	(Line 24 - Line 23)		8,222,391,915	8,034,520,619	187,871,296	2.34%
12	Gross Plant Allocator	(Line 11 / Line 6)		25.7902%	26.4884%	-0.6981%	-2.64%
13	Transmission Net Plant (excluding Land Held for Future Use)	(Line 32 - Line 23)		6,062,779,529	5,988,326,781	74,452,748	1.24%
14	Net Plant Allocator	(Line 13 / Line 10)		29.6008%	30.3935%	-0.7927%	-2.61%
Plant Calculations							
Plant In Service							
15	Transmission Plant In Service	(Note M) Attachment 5		7,890,023,096	7,627,712,649	262,310,447	3.44%
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P) Attachment 6		104,227,073	198,774,682	(94,547,609)	-47.57%
17	Total Transmission Plant	(Line 15 + Line 16)		7,994,250,169	7,826,487,331	167,762,838	2.14%
18	General Plant	(Note N) Attachment 5		1,376,963,716	1,349,470,354	27,493,362	2.04%
19	Intangible Plant	(Note N) Attachment 5		1,106,474,798	1,054,374,613	52,100,185	4.94%
20	Total General and Intangible Plant	(Line 18 + Line 19)		2,483,438,514	2,403,844,967	79,593,547	3.31%
21	Wage & Salary Allocator	(Line 5)		9.1865%	8.6542%		
22	General and Intangible Allocated to Transmission	(Line 20 * Line 21)		228,141,746	208,033,288	20,108,458	9.67%
23	Land Held for Future Use	(Notes B & L) Attachment 5		1,517,970	1,679,914	(161,944)	-9.64%
24	Total Plant in Rate Base	(Line 17 + Line 22 + Line 23)		8,223,909,885	8,036,200,533	187,709,352	2.34%

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			2021 Form 1 data		2020 Form 1 data		Percent change
			Projection		2020 data in Settlement model	Absolute change Projection value minus 2021 Projection (as-filed)	Change over 2021 Projection (as-filed)
Accumulated Depreciation and Amortization							
25	Transmission Accumulated Depreciation	(Note M) Attachment 5		2,045,200,003	1,942,552,607	102,647,396	5.28%
26	Accumulated General Depreciation	(Note N) Attachment 5		519,932,106	508,181,970	11,750,135	2.31%
27	Accumulated Amortization	(Note N) (Line 8)		725,504,660	689,402,579	36,102,080	5.24%
28	Accumulated General and Intangible Depreciation	(Line 26 + 27)		1,245,436,765	1,197,584,549	47,852,216	4.00%
29	Wage & Salary Allocator	(Line 5)		9.1865%	8.6542%		
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Line 28 * Line 29)		114,412,383	103,641,231	10,771,152	10.39%
31	Total Accumulated Depreciation and Amortization	(Line 25 + Line 30)		2,159,612,386	2,046,193,838	113,418,548	5.54%
32	Total Net Property, Plant & Equipment	(Line 24 - Line 31)		6,064,297,500	5,990,006,695	74,290,804	1.24%
Adjustments To Rate Base							
Accumulated Deferred Income Taxes							
33	ADIT net of FASB 106 and 109	Attachment 1A		(814,784,244)	(774,655,922)	(40,128,322)	-5.18%
33b	Excess or Deficient ADIT Balance	Attachment 1B		(347,044,662)	(366,940,673)	19,896,011	5.42%
CWIP for Incentive Transmission Projects							
34	CWIP Balances for Current Rate Year	(Note O) Attachment 6		0	0	0	n/m
ITC Adjustment							
35	IRC 46(f)1 adjustment	Attachment 5		(8,194)	(14,278)	6,084	42.61%
Unfunded Reserves							
36	Unfunded Reserves	Attachment 16		(15,762,530)	(14,028,701)	(1,733,828)	-12.36%
Prepayments							
37	Prepayments	(Note K & N) Attachment 11		11,284,526	8,298,155	2,986,372	35.99%
Abandoned Plant							
38	Unamortized Abandoned Plant	(Note O)		0	0	0	n/m
Materials and Supplies							
39	Undistributed Stores Expense	(Note N) Attachment 5		0	0	0	n/m
40	Wage & Salary Allocator	(Line 5)		9.1865%	8.6542%	0	6.15%
41	Total Undistributed Stores Expense Allocated to Transmission	(Line 39 * Line 40)		0	0	0	n/m
42	Construction Materials & Supplies	(Note N) Attachment 5		203,514,526	176,943,869	26,570,657	15.02%
43	Wage & Salary Allocator	(Line 5)		9.1865%	8.6542%		
44	Construction Materials & Supplies Allocated to Transmission	(Line 42 * Line 43)		18,695,917	15,313,057	3,382,860	22.09%
45	Transmission Materials & Supplies	(Note N) Attachment 5		815,425	1,231,929	(416,504)	-33.81%
46	Total Materials & Supplies Allocated to Transmissior	(Line 41 + Line 44 + Line 45)		19,511,342	16,544,986	2,966,356	17.93%
Cash Working Capital							
47	Operation & Maintenance Expense	(Line 75)		80,062,747	83,834,974	(3,772,227)	-4.50%
48	1/8th Rule	(Note S) Zero		0.0%	0.0%		
49	Total Cash Working Capital Allocated to Transmissior	(Line 47 * Line 48)		0	0	0	n/m
Network Upgrade Balance							
50	Network Upgrade Balance	(Note N) Attachment 5		(147,966,140)	(147,761,488)	(204,652)	-0.14%
51	Total Adjustment to Rate Base	(Lines 33 + 33b + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)		(1,294,769,902)	(1,278,557,921)	(16,211,981)	-1.27%
52	Rate Base	(Line 32 + Line 51)		4,769,527,598	4,711,448,774	58,078,823	1.23%

ATTACHMENT H-1
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Appendix A - Formula Rate

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			2021 Form 1 data		2020 Form 1 data	Absolute change	Percent change
			Projection		2020 data in Settlement model	Projection value minus 2021 Projection (as-filed)	Change over 2021 Projection (as-filed)
Operations & Maintenance Expense							
Transmission O&M							
53	Transmission O&M	Attachment 5		232,161,868	210,641,245	21,520,623	10.22%
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	Attachment 5		10,309,902	11,293,495	(983,593)	-8.71%
55	Less: Account 565	Attachment 5		159,058,497	141,188,225	17,870,272	12.66%
56	Transmission O&M	(Lines 53 - 55)		62,793,469	58,159,525	4,633,944	7.97%
Allocated Administrative & General Expenses							
57	Total A&G	320.197b		170,669,671	275,277,135	(104,607,464)	-38.00%
58	Less Actual PBOP Expense Adjustment	(Note H) Attachment 5		0	0	0	n/m
59	Less Property Insurance Account 924	320.185b		4,207,600	4,494,291	(286,691)	-6.38%
60	Less Regulatory Asset Amortizations Account 930.2	Attachment 5		0	0	0	n/m
61	Less Regulatory Commission Exp Account 928	(Note D) 320.189b		26,427,417	25,986,830	440,587	1.70%
62	Less General Advertising Exp Account 930.1	320.191b		8,074	14,951	(6,877)	-46.00%
63	Less Membership Dues	(Note C) Attachment 5		860,993	676,503	184,489	27.27%
64	Administrative & General Expenses	(Line 57 - Sum (Lines 58 to 63))		139,165,587	244,104,560	(104,938,972)	-42.99%
65	Wage & Salary Allocator	(Line 5)		9.1865%	8.6542%		
66	Administrative & General Expenses Allocated to Transmissior	(Line 64 * Line 65)		12,784,484	21,125,270	(8,340,786)	-39.48%
Directly Assigned A&G							
67	Regulatory Commission Exp Account 928	(Note E) Attachment 5		3,399,644	3,359,714	39,930	1.19%
68	General Advertising Exp Account 930.1 - Safety-related Advertising	Attachment 5		0	0	0	n/m
69	Subtotal - Accounts 928 and 930.1 - Transmission Related	(Line 67 + Line 68)		3,399,644	3,359,714	39,930	1.19%
70	Property Insurance Account 924	(Note F) Attachment 5		4,207,600	4,494,291	(286,691)	-6.38%
71	General Advertising Exp Account 930.1 - Education and Outreach	Attachment 5		0	0	0	n/m
72	Total Accounts 924 and 930.1 - General	(Line 70 + Line 71)		4,207,600	4,494,291	(286,691)	-6.38%
73	Gross Plant Allocator	(Line 12)		25.7902%	26.4884%		
74	A&G Directly Assigned to Transmissior	(Line 72 * Line 73)		1,085,150	1,190,465	(105,315)	-8.85%
75	Total Transmission O&M	(Lines 56 + 66 + 69 + 74)		80,062,747	83,834,974	(3,772,227)	-4.50%
Depreciation & Amortization Expense							
Depreciation Expense							
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H) Attachment 5		134,616,361	116,134,858	18,481,503	15.91%
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H) Attachment 5		47,626,073	45,818,998	1,807,075	3.94%
78	Intangible Amortization	(Note H) Attachment 5		58,013,199	46,992,581	11,020,618	23.45%
79	Total	(Line 77 + Line 78)		105,639,272	92,811,579	12,827,693	13.82%
80	Wage & Salary Allocator	(Line 5)		9.1865%	8.6542%		
81	General Depreciation and Intangible Amortization Functionalized to Transmissior	(Line 79 * Line 80)		9,704,580	8,032,089	1,672,491	20.82%
82	Abandoned Plant Amortization	(Note O)		0	0	0	n/m
83	Total Transmission Depreciation & Amortization	(Lines 76 + 81 + 82)		144,320,941	124,166,947	20,153,994	16.23%
Taxes Other Than Income							
84	Taxes Other than Income Taxes	Attachment 2		48,233,785	48,450,808	(217,024)	-0.45%
85	Total Taxes Other than Income Taxes	(Line 84)		48,233,785	48,450,808	(217,024)	-0.45%

ATTACHMENT H-1
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Return \ Capitalization Calculations							
Long-Term Debt							
86	Account 221 Bonds	Attachment 14	8,842,534,615		8,394,650,000	447,884,615	5.34%
87	Less Account 222 Reacquired Bonds	Attachment 14	0		0	0	n/m
88	Account 223 Long-term Advances from Associated Cos.	Attachment 14	0		0	0	n/m
89	Account 224 Other Long-term Debt	Attachment 14	0		0	0	n/m
90	Gross Proceeds Outstanding Long-term Debt	Sum Lines 86 through 89	8,842,534,615		8,394,650,000	447,884,615	5.34%
91	Less Account 226 Unamortized Discount	(Note T) Attachment 14	20,988,276		16,847,657	4,140,619	24.58%
92	Less Account 181 Unamortized Debt Expense	(Note T) Attachment 14	39,782,153		36,907,274	2,874,879	7.79%
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T) Attachment 14	3,099,866		3,679,943	(580,077)	-15.76%
94	Plus Account 225 Unamortized Premium	(Note T) Attachment 14	8,446		19,483	(11,037)	-56.65%
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T) Attachment 14	0		0	0	n/m
96	Net Proceeds Long Term Debt	Sum Lines 90 through 95	8,778,672,766		8,337,234,610	441,438,157	5.29%
Long Term Debt Cost							
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T) Attachment 14	405,404,301		395,449,302	9,954,998	2.52%
98	Less Hedging Expense	(Note R) Attachment 14	0		0	0	n/m
99	Account 428 Amortized Debt Discount and Expense	(Note T) Attachment 14	4,541,192		4,430,043	111,149	2.51%
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T) Attachment 14	607,365		582,467	24,898	4.27%
101	Less Account 429 Amortized Premium	(Note T) Attachment 14	9,641		11,026	(1,385)	-12.56%
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T) Attachment 14	0		0	0	n/m
103	Total Long Term Debt Cost	Sum Lines 97 through 102	410,543,217		400,450,788	10,092,430	2.52%
Preferred Stock and Dividend							
104	Account 204 Preferred Stock Issued	Attachment 14	2,397,600		2,397,600	0	0.00%
105	Less Account 217 Reacquired Capital Stock (preferred)	Attachment 14	0		0	0	n/m
106	Account 207 Premium on Preferred Stock	Attachment 14	0		0	0	n/m
107	Account 207-208 Other Paid-In Capital (preferred)	Attachment 14	0		0	0	n/m
108	Less Account 213 Discount on Capital Stock (preferred)	Attachment 14	0		0	0	n/m
109	Less Account 214 Capital Stock Expense (preferred)	Attachment 14	0		0	0	n/m
110	Total Preferred Stock	Sum Lines 104 through 109	2,397,600		2,397,600	0	0.00%
111	Preferred Dividend	Attachment 14 (Enter positive)	161,902		161,902	0	0.00%
Common Stock							
112	Proprietary Capital	Attachment 14	9,573,346,279		8,825,482,942	747,863,338	8.47%
113	Less: Total Preferred Stock	(Line 110)	2,397,600		2,397,600	0	0.00%
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings	Attachment 14	86,774,204		74,154,436	12,619,768	17.02%
115	Less: Account 219	Attachment 14	(18,514,257)		(15,828,669)	(2,685,588)	-16.97%
116	Total Common Stock	Sum Lines 112 through 115	9,502,688,732		8,764,759,574	737,929,158	8.42%

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117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 + 116))	48.19%	48.19%	-0.72%	
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 + 116))	0.01%	0.01%	0.00%	
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 + 116))	51.79%	51.07%	0.72%	
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.68%	4.80%	-0.13%	
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%	6.75%	0.00%	
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%	9.80%		
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.25%	2.35%		
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%	0.00%		
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.08%	5.00%		
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.3304%	7.36%	-0.02%	
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	349,625,755	346,545,166	3,080,589	0.89%
Composite Income Taxes								
Income Tax Rates								
128	FIT = Federal Income Tax Rate		(Note G)	Attachment 5	21.00%	21.00%	0.00%	
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%	4.54%	0.00%	
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%	0.00%	0.00%	
131	T	$T = 1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$			24.587%	24.587%		
132	T / (1-T)				32.602%	32.602%		
ITC Adjustment								
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(396,407)	(684,637)	288,229	42.10%
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(525,645)	(907,845)	382,199	42.10%
135	Income Tax Component =	$(T/(1-T)) * Investment Return * (1-(WCLTD/ROR)) =$		[Line 132 * Line 127 * (1-(Line 123 / Line 126))]	78,939,367	76,893,450	2,045,917	2.66%
135b	Excess or Deficient ADIT Amortization			Attachment 1B	(19,896,011)	(19,896,011)	0	0.00%
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Line 135b * 1 / (1-T)	(26,382,594)	(26,382,594)	0	0.00%
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	52,031,127	49,603,011	2,428,116	4.90%

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Revenue Requirement							
Summary							
137	Net Property, Plant & Equipment	(Line 32)	6,064,297,500	5,990,006,695	74,290,804	1.24%	
138	Total Adjustment to Rate Base	(Line 51)	(1,294,769,902)	(1,278,557,921)	(16,211,981)	-1.27%	
139	Rate Base	(Line 52)	4,769,527,598	4,711,448,774	58,078,823	1.23%	
140	Total Transmission O&M	(Line 75)	80,062,747	83,834,974	(3,772,227)	-4.50%	
141	Total Transmission Depreciation & Amortization	(Line 83)	144,320,941	124,166,947	20,153,994	16.23%	
142	Taxes Other than Income	(Line 85)	48,233,785	48,450,808	(217,024)	-0.45%	
143	Investment Return	(Line 127)	349,625,755	346,545,166	3,080,589	0.89%	
144	Income Taxes	(Line 136)	52,031,127	49,603,011	2,428,116	4.90%	
145	Gross Revenue Requirement	(Sum Lines 140 to 144)	674,274,355	652,600,907	21,673,448	3.32%	
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities							
146	Transmission Plant In Service	(Line 15)	7,890,023,096	7,627,712,649	262,310,447	3.44%	
147	Excluded Transmission Facilities	(Note J) Attachment 15	346,439,410	363,310,708	(16,871,299)	-4.64%	
148	Included Transmission Facilities	(Line 146 - Line 147)	7,543,583,686	7,264,401,941	279,181,745	3.84%	
149	Inclusion Ratio	(Line 148 / Line 146)	95.61%	95.24%			
150	Gross Revenue Requirement	(Line 145)	674,274,355	652,600,907	21,673,448	3.32%	
151	Adjusted Gross Revenue Requirement	(Line 149 * Line 150)	644,667,952	621,517,290	23,150,661	3.72%	
Revenue Credits							
152	Revenue Credits	Attachment 3	133,378,159	98,029,233	35,348,926	36.06%	
153	Net Revenue Requirement	(Line 151 - Line 152)	511,289,793	523,488,058	(12,198,265)	-2.33%	
Net Plant Carrying Charge							
154	Gross Revenue Requirement	(Line 150)	674,274,355	652,600,907	21,673,448	3.32%	
155	Net Transmission Plant	(Line 17 - Line 25 + Line 34)	5,949,050,166	5,883,934,724	65,115,442	1.11%	
156	Net Plant Carrying Charge	(Line 154 / Line 155)	11.3342%	11.0912%	0.24%		
157	Net Plant Carrying Charge without Depreciation	(Line 154 - Line 76) / Line 155	9.0713%	9.1175%	-0.05%		
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.3197%	2.3848%	-0.07%		
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)	272,617,473	256,452,729	16,164,743	6.30%	
160	Increased Return and Taxes	Attachment 4	434,413,088	428,054,955	6,358,133	1.49%	
161	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 159 + Line 160)	707,030,561	684,507,684	22,522,877	3.29%	
162	Net Transmission Plant	(Line 17 - Line 25 + Line 34)	5,949,050,166	5,883,934,724	65,115,442	1.11%	
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 161 / Line 162)	11.8848%	11.6335%			
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 161 - Line 76) / Line 162	9.6219%	9.6597%			
165	Net Revenue Requirement	(Line 153)	511,289,793	523,488,058	(12,198,265)	-2.33%	
166	Facility Credits under Section 30.9 of the OATT	Attachment 5	0	0	0	n/m	
167	Transmission Incentive Credit	Attachment 7	5,291,836	5,341,517	(49,681)	-0.93%	
168	Interest on Network Upgrade Facilities	Attachment 5	4,690,561	4,932,710	(242,148)	-4.91%	
169	Net Zonal Revenue Requirement	(Line 165 + 166 + 167 + 168)	521,272,190	533,762,284	(12,490,095)	-2.34%	
Network Service Rate							
170	12 CP Monthly Peak (MW)	(Note I)	14,036	14,253	(218)	-1.53%	
171	Rate (\$/MW-year)	Attachment 9a/9b (Line 169 / 170)	37,139	37,449	(309)	-0.83%	
172	Network Service Rate (\$/MW-year)	(Line 171)	37,139	37,449	(309)	-0.83%	

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Projection
			2021 Form 1 data Projection
Notes			

2021 Projection (as-filed)		
2020 Form 1 data	Absolute change	Percent change
2020 data in Settlement model	Projection value minus 2021 Projection (as-filed)	Change over 2021 Projection (as-filed)

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

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544
5	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,309,902
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,309,902
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,400,427
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.715944
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.05966
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01377
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00275
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00197
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.17
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.08

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	\$644,667,952
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$6,262,922
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$127,115,237
4	Total Revenue Credits	Line 2 + Line 3	\$133,378,159
5	Interest on Network Upgrades	Attachment 5	\$4,690,561
6	Transmission Incentive Credit	Attachment 7	\$5,291,836
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$521,272,190
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,036
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$37.139324
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$3.094944
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.714218
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.142844
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.102031
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$8.93
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.25

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	
2	ADIT-281	Sch. 281 Below	(152,581,995)	(152,581,995)	0	0	0	
3	ADIT-283	Sch. 283 Below	(364,979,817)	(356,345,908)	0	(8,507,535)	(126,374)	
4	ADIT-190	Sch. 190 Below	833,392,628	804,724,812	165,361	0	28,502,455	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,405,067,983)	(1,528,660,219)	(767,419,511)	10,099,852	(119,088,105)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.6008%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(767,419,511)	2,989,635	(10,940,061)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)						Attachment 1a input --> (775,369,937)

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							
Employee Benefits							
287180	505.450	Accrued Payroll Taxes	5,921,455	0	0	5,921,455	Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560	Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	5,719,086	0	0	5,719,086	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200	Deferred Comp. Accrual - Cash Basis	2,021,585	0	0	2,021,585	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	642,883	0	0	642,883	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual - Cash Basis	392,183	392,183	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	7,251,426	0	0	7,251,426	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	588,016	0	0	588,016	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	6,314,483	0	0	6,314,483	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287447	720.830	Western Coal Carr Ret Med Accrual	2,340,890	0	0	2,340,890	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800	FAS 158 Pension Liability	21,722,235	21,722,235	0	0	Total unfunded pension liability as required under FAS 158.
287462	720.820	FAS 158 SERP Liability	14,277,015	14,277,015	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287336	730.120	FAS 133 Derivatives - Book Unrealized	4,206,646	4,206,646	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839	NonCurr Liab - Frozen MTM	13,152,939	13,152,939	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:							
287051	705.340	RL Income Tax Deferral - CA	1,314,783	1,314,783	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287052	705.341	RL Income Tax Deferral - ID	58,420	58,420	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Idaho customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287053	705.342	RL Income Tax Deferral - OR	3,022,944	3,022,944	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL Income Tax Deferral - WA	2,298,082	2,298,082	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	661,064	661,064	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	1,634,632	1,634,632	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	17,065,239	17,065,239	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	3,924,768	3,924,768	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	8,912,729	8,912,729	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287	RL - Protected PP&E EDIT - CA	8,442,608	8,442,608	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.

287112	705.288	RL - Protected PP&E EDIT - ID	21,413,484	21,413,484	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	93,999,686	93,999,686	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	23,003,360	23,003,360	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	53,333,824	53,333,824	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	165,384,067	165,384,067	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	723,151	723,151	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287122	705.295	RL - Non Protected PP&E EDIT- ID	194,245	194,245	0	0	0	Regulatory liability established to defer Idaho's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	6,444,284	6,444,284	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	13,062,075	13,062,075	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287176	705.412	RL - Cholla Decommissioning - OR	2,257,941	2,257,941	0	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	5,026,684	5,026,684	0	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL OR Clean Fuels Program	608,482	608,482	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL Income Tax Property Flowthru	(62,227,765)	(62,227,765)	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL Income Tax Property Flowthru - PMI	1,071,308	1,071,308	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287191	705.280	RL Non-Property EDIT - CA	190,782	190,782	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287192	705.281	RL Non-Property EDIT - ID	23,575	23,575	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.
287195	705.284	RL Non-Property EDIT - WA	326,187	326,187	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287196	705.285	RL Non-Property EDIT - WY	459,649	459,649	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
287198	320.279	RL FAS 158 Post-Retirement	2,662,212	2,662,212	0	0	0	A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL WA Decoupling Mechanism	493,787	493,787	0	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	12,847,564	12,847,564	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	184,253	184,253	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,971,636	1,971,636	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287213	425.381	RL - BPA Balance Act - ID	331,664	331,664	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	7,769	7,769	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington;
287227	705.531	RL UT Solar Feed-in Tariff - NC	4,841,255	4,841,255	0	0	0	Regulatory liability established to record UT solar feed in Tariff.
287230	705.521	RL WY Def NPC - Noncurrent	144,235	144,235	0	0	0	Regulatory liability established to record WY Def NPC.
287231	705.519	RL WA Def NPC - Noncurrent	6,036,640	6,036,640	0	0	0	Regulatory liability established to record WA Def NPC.
287233	705.515	RL OR Def NPC - Noncurrent	3,568,090	3,568,090	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287235	705.711	RL CA Def NPC - Noncurrent	207,029	207,029	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287237	705.755	RL - Noncurrent Reclass-Other	173,514	173,514	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Revenue	1,255,621	1,255,621	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	2,947,914	2,947,914	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287257	705.453	Reg Liab - ID Property Insurance Reserve	246,666	246,666	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Liab - UT Property Insurance Reserve	618,034	618,034	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	182,821	182,821	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287262	100.100	RL ITC	216,878	216,878	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	79,333	79,333	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.

287271	705.336	RL - Sale of RECs - UT	407,714	407,714	0	0	0	Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	46,788	46,788	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	31,065	31,065	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance Reclass	1,775,948	1,775,948	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287299	705.265	RL - OR Energy Conservation Charge	916,940	916,940	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(110,107)	(110,107)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	23,158,861	23,158,861	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	Reg Liability - BPA Balancing Account - WA	78,080	78,080	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287374	100.105	Income Tax WA Flow-through	1,394,941	1,394,941	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287389	610.145	RL- DSM Balance	960,769	960,769	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287418	705.241	RL- Alternative Rate for Energy Program - CARE - CA	149,487	149,487	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,291,592	1,291,592	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	437,540	437,540	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	RL - WA Low Energy Program	(441,017)	(441,017)	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287473	705.270	RL - Blue Sky Program OR	576,854	576,854	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	144,619	144,619	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	59,397	59,397	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,752,102	1,752,102	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	30,111	30,111	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	188,821	188,821	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	1,951,039	1,951,039	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limit	163,970	163,970	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	67,160,666	67,160,666	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(14,138,174)	(14,138,174)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930.100 Oregon BETC Credits	902,107	902,107	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	653,588	653,588	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	146,441	146,441	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	17,327,170	17,327,170	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	260,437	260,437	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	271,106	271,106	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
287341	910.530	Injuries & Damages Accrual - Cash Basis	63,013,313	63,013,313	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287970	415.815	Insurance Reserve	(28,336,057)	(28,336,057)	0	0	0	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	64,400,058	64,400,058	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287215	910.936	Realized G/L Trading Sec	43,521	0	0	0	43,521	Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287754	705.450	Reg Liability - Property Insurance Reserve - CA	115,912	115,912	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287100	- - - -	Valuation Allowance for State Credit DTA	(12,145,909)	(12,145,909)	0	0	0	Valuation allowance against state income tax credits that may not be realized before they expire.
287179	910.535	Klamath Settlement Obligation	8,113,578	8,113,578	0	0	0	Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287182	505.105	Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	0	0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020.
287183	425.160	Lease Liability (Operating Lease)	2,673,016	2,673,016	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	350,057	350,057	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	70,462	70,462	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Obligation	1,697,901	1,697,901	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,874	57,874	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	14,385,921	14,385,921	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	581,428	581,428	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270	- - - -	Valuation Allowance for DTA	(515,607)	(515,607)	0	0	0	Valuation allowance against items that may not be realized before they expire.

287290	425.150	Lewis River- LWD Fund Liab	272,073	272,073	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue	3,457	3,457	0	0	0	Accrued liability used to signing bonuses from credit card providers that are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287298	205.210	ERC Impairment Reserve	501,587	501,587	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	814,433	814,433	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,426	137,426	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	165,361	0	165,361	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	4,598,991	4,598,991	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	638,793	638,793	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	735,742	735,742	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,526,104	5,526,104	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,112,909	4,112,909	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	22,911	22,911	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	449,676	449,676	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	655,590	655,590	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,530,502	3,530,502	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287482	205.025	Fuel Cost Adjustment	1,653,301	1,653,301	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	-----	Non-curr def fed tax cor ben of int	295,790	295,790	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	(10,285)	(10,285)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	63,946	63,946	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	(2,221)	(2,221)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			(4)	(4)	0	0	0	
Subtotal - p234			777,003,313	745,994,607	165,361	0	30,843,345	
Less FASB 109 Above if not separately removed			(58,730,205)	(58,730,205)	0	0	0	
Less FASB 106 Above if not separately removed			2,340,890	0	0	0	2,340,890	
Total			833,392,628	804,724,812	165,361	0	28,502,455	

Instructions for Account 190:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281							
Electric:							
287960	----- Accelerated Pollution Control Facilities Depreciation	(152,581,995)	(152,581,995)	0	0	0	Depreciation on pollution control facilities.
Rounding		0	0	0	0	0	
Subtotal - p275		(152,581,995)	(152,581,995)	0	0	0	
Less FASB 109 Above if not separately removed		0	0	0	0	0	
Less FASB 106 Above if not separately removed		0	0	0	0	0	
Total		(152,581,995)	(152,581,995)	0	0	0	

Instructions for Account 281:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147 \$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160 \$1031 & 1033 Exchange Normalization Adjustment	(4,267,298)	(4,267,298)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101 Amortization NOPAs 99-00 RAR	46,214	46,214	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.

287610	105.403	ARO Removal Costs	(25,568,359)	(25,568,359)	0	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	201,983,790	201,983,790	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(928,644)	0	0	(928,644)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	2,889,388,103	2,889,388,103	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	14,527,147	14,527,147	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	5,063,745	5,063,745	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(21,919,053)	(21,919,053)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	25,858,104	25,858,104	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	771,672,111	(771,672,111)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	32,883,039	0	0	(32,883,039)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	114,761,204	0	0	(114,761,204)	PowerTax Report #257: General Book Allocation Group.
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,874)	(57,874)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
								Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(117,740)	(117,740)	0	0	0	
287605	105.130	Contribution in Aid of Construction	300,447,999	300,447,999	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(228,434,159)	(228,434,159)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
								PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established, CWIP Reserve.
287224	145.030	CWIP Reserve	2,290,138	2,290,138	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287605	105.141	Debt AFUDC	(183,760,341)	(183,760,341)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(3,285,976)	(3,285,976)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(47,942,614)	(47,942,614)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287605	105.139	Equity AFUDC	(121,923,733)	(121,923,733)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287928	425.310	Hydro Relicensing Obligation	(3,372,503)	(3,372,503)	0	0	0	Book-tax difference for tax depreciation.
287605	105.125	Tax Depreciation	(5,010,657,579)	(5,010,657,579)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.152	Tax Fixed Asset Gain/Loss	(92,042,835)	(92,042,835)	0	0	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.129	Fixed Assets - State Modifications	19,536,031	0	0	19,536,031	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Regulatory liability related to removal costs.
287929	105.460	Non-ARO Removal Costs	(253,754,340)	(253,754,340)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
286605	105.136	PP&E FIN 48 Balances	(383,923)	(383,923)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	These costs are capitalized for book purposes.
								Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
286914	415.525	RA - Lease Depreciation - Timing Difference	(241,671)	(241,671)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(281,955)	(281,955)	0	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	180,057	0	0	0	180,057	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	4,087,239	0	4,087,239	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	152,581,995	152,581,995	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.140	Reimbursements	23,192,964	23,192,964	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287605	105.122	Repairs Deduction	(456,564,700)	(456,564,700)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	3,285,976	3,285,976	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(190,868,502)	(190,868,502)	0	0	0	Regulatory liability related to removal costs.
287313	105.450	RL - Non-ARO Liability	253,754,340	253,754,340	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
286915	425.155	ROU Asset (Operating Lease)	(2,685,664)	(2,685,664)	0	0	0	

287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(23,245)	(23,245)	0	0	0	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	139,294	139,294	0	0	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	12	12	0	0	0	0	0	0	
Subtotal - p275			(2,908,481,325)	(2,012,039,654)	(767,584,872)	18,607,387	(147,464,186)				
Less FASB 109 Above if not separately removed			(187,582,526)	(187,582,526)	0	0	0	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	0	0	0	
Total			(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)				

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									
FERC 283 - Regulatory Assets									
287849	415.424	Contra RA - Deer Creek Abandonment	29,360,874	29,360,874	0	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	635,747	635,747	0	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	610,197	610,197	0	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	2,768,116	2,768,116	0	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	227,086	227,086	0	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287945	415.415	Contra RA - Deer Creek Abandonment - WA	2,521,714	2,521,714	0	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287946	415.416	Contra RA - Deer Creek Abandonment - WY	812,598	812,598	0	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
286925	415.728	Contra RA - Cholla U4 Closure OR	186,067	186,067	0	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926	415.729	Contra RA - Cholla U4 Closure UT	314,591	314,591	0	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	556,306	556,306	0	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286927	415.730	Contra RA - Cholla U4 Closure WY	104,574	104,574	0	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(3,964,990)	(3,964,990)	0	0	0	0	Regulatory asset established for the State of Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
287642	105.401	RA - ARO	(61,990,559)	(61,990,559)	0	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(1,919,561)	(1,919,561)	0	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287997	415.862	RA - CA Mobile Home Park Conversion	(54,489)	(54,489)	0	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287994	415.929	RA - Carbon Decommissioning - CA	(177,176)	(177,176)	0	0	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(474,855)	(474,855)	0	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286899	415.939	RA - Carbon Plant Decomm/Inventory - WY	128,650	128,650	0	0	0	0	Regulatory asset established to record WY's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286931	415.724	RA - Cholla U4 - Tax Flowthrough	(232,431)	(232,431)	0	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts of depreciation flowthrough related to the Cholla U4 closure.
286920	415.725	RA - Cholla U4 Closure	(5,207,322)	(5,207,322)	0	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286896	415.734	RA - Cholla Unrecovered Plant -CA	(1,113,454)	(1,113,454)	0	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736	RA - Cholla Unrecovered Plant -WY	(10,303,892)	(10,303,892)	0	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286913	415.720	RA - Community Solar - OR	(340,216)	(340,216)	0	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(990,324)	(990,324)	0	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(5,852,410)	(5,852,410)	0	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.

287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(384,610)	(384,610)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(10,160,893)	(10,160,893)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,704,435)	(1,704,435)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	173,514	173,514	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(9,355)	(9,355)	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(37,374)	(37,374)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(25,410)	(25,410)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(518,986)	(518,986)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(124,318)	(124,318)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(349,800)	(349,800)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287614	430.100	RA - Demand Side Management - Noncurrent	(47,254,175)	(47,254,175)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287981	415.920	RA - Depreciation Increase - Idaho	37,005	37,005	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(330,555)	(330,555)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,141,557)	(1,141,557)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclaim	(960,769)	(960,769)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	152,215	152,215	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
287840	415.410	RA - Energy West Mining	(68,829,223)	(68,829,223)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(22,424,137)	(22,424,137)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	567,207	567,207	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287738	320.270	RA - FAS 158 Pension Liability	(105,617,137)	(105,617,137)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	504,200	504,200	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
286917	415.260	RA - Fire Risk Mitigation - CA	(3,396,997)	(3,396,997)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286933	415.655	RA - GHG Allocation - CA - Noncurrent	(390,628)	(390,628)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(67,920)	(67,920)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
286905	415.530	RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	0	0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(2,006,416)	(2,006,416)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(179,752)	(179,752)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(18,243)	(18,243)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287977	415.885	RA - Noncurrent Reclass - Other	(173,514)	(173,514)	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(472,387)	(472,387)	0	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback.
286910	415.200	RA - OR Transportation Electrification Pilot	(608,674)	(608,674)	0	0	0	Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
286933	415.645	RA - Oregon OCAT Expense Deferral	(315,433)	(315,433)	0	0	0	Regulatory asset account established to record the difference between the amount of Oregon Corporate Activity Tax incurred and the amount already recovered from customers.
287942	430.112	RA - Other - Balance Reclass	(1,775,948)	(1,775,948)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
286928	415.833	RA - Pension Settlement - CA	(119,548)	(119,548)	0	0	0	Regulatory asset established to recover California's portion of a pension settlement that occurred in 2018.
287583	415.826	RA - Pension Settlement - WA	(330,936)	(330,936)	0	0	0	Regulatory asset established to recover Washington's portion of a pension settlement that occurred in 2018.
287972	320.285	RA - Post Employment Costs	959,580	0	0	0	959,580	Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(833,168)	(833,168)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287864	415.852	RA - Powerdale Decommissioning - ID	(1,984)	(1,984)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287858	415.676	RA - Preferred Stock Redemption - WY	(22,435)	(22,435)	0	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(65,102)	(65,102)	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(10,369)	(10,369)	0	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(160,282)	(160,282)	0	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287971	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,405,757)	(1,405,757)	0	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(4,249,328)	(4,249,328)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.

287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(91,924)	(91,924)	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287960	415.855	RA - Storm Damage Deferral - CA	(63,215)	(63,215)	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to a storm in California.
286911	415.430	RA - Transportation Electrification Pilot - CA	76,022	76,022	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
286912	415.431	RA - Transportation Electrification Pilot - WA	(54,461)	(54,461)	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
287899	415.878	RA - UT Liquidation Damages	(111,869)	(111,869)	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287906	415.863	RA - UT Subscriber Solar Program	(477,156)	(477,156)	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	4,249,328	4,249,328	0	0	To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287639	415.510	RA - WA Colstrip #3	(1,077)	(1,077)	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
286904	415.520	RA - WA Decoupling Mechanism	(1,254,592)	(1,254,592)	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
287848	320.281	RA - Post Retirement Settlement Loss	(684,959)	(684,959)	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287917	705.451	RL - Property Insurance Reserve - OR	(3,384,516)	(3,384,516)	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(4,088,908)	(4,088,908)	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM	(10,423,467)	(10,423,467)	0	0	Reclass of regulatory asset from derivative regulatory asset to another regulatory asset for frozen derivative.
FERC 283 - Other							
287661	425.360	Hermiston Swap	(657,828)	(657,828)	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287569	720.805	FAS 158 Funded Pension Asset	(2,045,357)	(2,045,357)	0	0	Represents the funded pension asset under FAS 158.
286909	720.815	FAS 158 Post-Retirement Asset	(4,205,004)	(4,205,004)	0	0	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(457,294)	(457,294)	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287669	210.180	Prepaid Membership Fees	(79,151)	(79,151)	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287907	210.185	Prepaid Aircraft Maintenance	(49,913)	(49,913)	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
287909	210.195	Prepaid - Surety Bond	(54,048)	(54,048)	0	0	Prepaid account established to record prepaid surety bond costs that will be amortized ratably over the period of coverage.
287665	210.130	Prepaid Taxes - ID PUC	(88,939)	(88,939)	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(293,384)	(293,384)	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(5,115,741)	0	0	(5,115,741)	Book-tax difference associated with the timing of deductibility of property taxes.
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287664	210.120	Prepaid Taxes - UT PUC	(764,742)	(764,742)	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287564	425.130	Rogue River-Habitat Enhance	(73,388)	(73,388)	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287770	120.205	Trapper Mining Stock Basis	(1,135,743)	(1,135,743)	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(369,250)	0	0	(369,250)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(716,704)	0	0	(716,704)	To record unrealized gains/losses from the long term incentive plan.
287965	415.836	Current Asset Frozen MTM	(2,729,473)	(2,729,473)	0	0	Reclass of regulatory asset from derivative regulatory asset to another regulatory asset for frozen derivative.
287492	----	OR BETC - Purchased Credits - Non-Cash	(30,753)	(30,753)	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			(3)	(3)	0	0	
Subtotal - p277			(365,071,741)	(356,437,832)	0	(8,507,535)	(126,374)
Less FASB 109 Above if not separately removed			(91,924)	(91,924)	0	0	0
Less FASB 106 Above if not separately removed			0	0	0	0	0
Total			(364,979,817)	(356,345,908)	0	(8,507,535)	(126,374)

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	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	
2	ADIT-281	Sch. 281 Below	(143,583,856)	(143,583,856)	0	0	0	
3	ADIT-283	Sch. 283 Below	(382,442,919)	(347,237,015)	0	(8,687,026)	564,847	
4	ADIT-190	Sch. 190 Below	760,699,650	734,406,559	561,449	0	25,731,642	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,629,242,901)	(1,684,093,852)	(806,117,724)	7,923,760	(119,871,361)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.6008%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(806,117,724)	2,345,495	(11,012,015)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(814,784,244)
9	Beginning of Year Total (Attachment 1)				(767,419,511)	2,989,635	(10,940,061)	(775,369,937)
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						(814,784,244)

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							
Employee Benefits							
287180	505.450	Accrued Payroll Taxes	3,085,569	0	0	3,085,569	Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560	Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	6,376,812	0	0	6,376,812	Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200	Deferred Comp. Accrual - Cash Basis	2,134,413	0	0	2,134,413	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	784,322	0	0	784,322	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual - Cash Basis	381,172	381,172	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	7,405,733	0	0	7,405,733	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	546,673	0	0	546,673	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	5,397,392	0	0	5,397,392	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462	720.820	FAS 158 SERP Liability	13,200,090	13,200,090	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287249	415.839	NonCurr Liab - Frozen MTM	8,961,246	8,961,246	0	0	Non-current liability for frozen mark to market derivatives.
Regulatory Liabilities:							
287045	610.155	RL - WA - Plant Closure Costs	333,329	333,329	0	0	Regulatory liability established to record the authorized plant closure costs for Jim Bridger and Colstrip Unit 4 pursuant to Docket UE-191024.
287047	610.150	RL - Bridger Accelerated Depreciation & Reclamation - OR	894,814	894,814	0	0	Regulatory liability established to record the authorized deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
287048	705.425	RL - Bridger Accelerated Depreciation - WA	626,813	626,813	0	0	Regulatory liability established to record the deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant pursuant to Docket UE-191024.
287049	705.352	RL - Klamath Dams Removal - CA	64,244	64,244	0	0	Regulatory liability established to record the giveback of excess funds collected from California customers for Klamath River Dams Removal.
287051	705.340	RL - Income Tax Deferral - CA	693,274	693,274	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287053	705.342	RL - Income Tax Deferral - OR	1,621,622	1,621,622	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL - Income Tax Deferral - WA	2,194,452	2,194,452	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287056	705.345	RL - Income Tax Deferral - WY	201,039	201,039	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	488,095	488,095	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	2,082,742	2,082,742	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287063	705.348	RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	5,683,657	5,683,657	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	3,140,136	3,140,136	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	8,468,227	8,468,227	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.

287111	705.287	RL - Protected PP&E EDIT - CA	7,993,123	7,993,123	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	20,492,984	20,492,984	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	89,706,728	89,706,728	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	20,945,893	20,945,893	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	50,899,241	50,899,241	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	158,475,755	158,475,755	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	378,524	378,524	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	5,155,427	5,155,427	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	8,877,468	8,877,468	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287173	415.942	RL - Steam Decommissioning - WA	877,647	877,647	0	0	0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger incremental decommissioning pursuant to Docket UE-191024.
287174	705.410	RL - Cholla Decommissioning - CA	(12,328)	(12,328)	0	0	0	Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175	705.411	RL - Cholla Decommissioning - ID	619,166	619,166	0	0	0	Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176	705.412	RL - Cholla Decommissioning - OR	2,054,922	2,054,922	0	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	4,683,378	4,683,378	0	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178	705.414	RL - Cholla Decommissioning - WY	(38,198)	(38,198)	0	0	0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL - OR Clean Fuels Program	1,221,813	1,221,813	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL - Income Tax Property Flowthru	(62,655,975)	(62,655,975)	0	0	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL - Income Tax Property Flowthru - PMI	636,942	636,942	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287191	705.280	RL - Non-Property EDIT - CA	99,863	99,863	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287195	705.284	RL - Non-Property EDIT - WA	260,950	260,950	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287196	320.279	RL - FAS 158 Post-Retirement	6,465,408	6,465,408	0	0	0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL - WA Decoupling Mechanism	81,566	81,566	0	0	0	Regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	8,565,043	8,565,043	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	148,244	148,244	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,673,798	1,673,798	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287213	425.381	RL - BPA Balance Act - ID	6,863	6,863	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	15,026	15,026	0	0	0	Contra regulatory liability established to account for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287227	705.531	RL - UT Solar Feed-in Tariff - NC	3,026,841	3,026,841	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287231	705.519	RL - WA Def NPC - Noncurrent	680,043	680,043	0	0	0	Regulatory liability established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287233	705.515	RL - OR Def NPC - Noncurrent	1,952,262	1,952,262	0	0	0	Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established to record the Oregon 2017 FERC Refund.
287235	705.511	RL - CA Def NPC - Noncurrent	574,598	574,598	0	0	0	Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287237	705.755	RL - Noncurrent Reclass-Other	85,990	85,990	0	0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Revenue	1,525,563	1,525,563	0	0	0	Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances.
287252	705.263	RL - Sale of REC - WA	9,790	9,790	0	0	0	Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credits revenue that will be given back to Washington customers.
287262	100.100	RL ITC	141,964	141,964	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	84,697	84,697	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	325,872	325,872	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	108,478	108,478	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.

287274	705.261	RL - Sale of RECs - OR	105,801	105,801	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance Reclass	3,361,531	3,361,531	0	0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287299	705.265	RL - OR Energy Conservation Charge	953,780	953,780	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(111,560)	(111,560)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	17,231,816	17,231,816	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	Reg Liability - BPA Balancing Account - WA	205,301	205,301	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where customers from BPA (Bonneville Power Administration) under the Northwest Power Act where
287389	610.145	RL- DSM Balance	867,977	867,977	0	0	0	qualifying customers receive a credit to their bill.
287390	610.141	RL - WA Rate Refunds	700,026	700,026	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287395	730.175	RL - FAS 133 Derivatives - Unrealized Gain/Loss	13,041,268	13,041,268	0	0	0	Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287418	705.241	RL- Alternative Rate for Energy Program - CARE - CA	153,908	153,908	0	0	0	Regulatory liability established to record the effects of changes in fair value of certain derivative instruments entered into to hedge the Company's future retail resource requirements.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,272,061	1,272,061	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287445	610.142	RL - UT Home Energy LifeLine	336,911	336,911	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287453	610.143	RL - WA Low Energy Program	(640,880)	(640,880)	0	0	0	Regulatory liability established to record the balancing account activities for the Utah Home Energy Lifeline Program.
287473	705.270	RL - Blue Sky Program OR	550,267	550,267	0	0	0	Regulatory liability established to record the balancing account activities for the Washington Low Income Energy Assistance Program.
287474	705.271	RL - Blue Sky Program WA	122,968	122,968	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	33,026	33,026	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,390,294	1,390,294	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	36,773	36,773	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	161,800	161,800	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	1,317,194	1,317,194	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limitation	187,893	187,893	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	66,976,846	66,976,846	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(14,104,595)	(14,104,595)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930.100 Oregon BETC Credits	584,208	584,208	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	331,353	331,353	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	75,465	75,465	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	18,813,201	18,813,201	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	132,444	132,444	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	275,386	275,386	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
87341/2879710.530/415.8		Injuries & Damages Accrual - Cash Basis	34,476,231	34,476,231	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	72,638,523	72,638,523	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287100	-----	Valuation Allowance for State Credit DTA	(12,292,199)	(12,292,199)	0	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287179	910.535	Klamath Settlement Obligation	584,654	584,654	0	0	0	Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287183	425.160	Lease Liability (Operating Lease)	2,709,404	2,709,404	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	206,891	206,891	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	57,400	57,400	0	0	0	Reserve against receivable due from joint owners.
287215	910.936	Realized G/L Trading Sec	728	0	0	0	728	Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287216	605.715	Trapper Mine Contract Obligation	1,983,464	1,983,464	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,715	57,715	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	18,518,922	18,518,922	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	575,286	575,286	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	3,178,712	3,178,712	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287254	705.450	Reg Liability - Property Insurance Reserve - CA	136,890	136,890	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287256	705.452	Reg Liab - WA Property Insurance Reserve	(4,641)	(4,641)	0	0	0	Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.

287257	705.453	Reg Liab - ID Property Insurance Reserve	274,582	274,582	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Liab - UT Property Insurance Reserve	431,027	431,027	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	227,366	227,366	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287270	-----	Valuation Allowance for DTA	(2,718,055)	(2,718,055)	0	0	0	Valuation allowance against state net operating loss carryforwards that may not be utilized before expiration.
287290	425.150	Lewis River- LWD Fund Liab	262,450	262,450	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	532,974	532,974	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,567	137,567	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	561,449	0	561,449	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	4,608,428	4,608,428	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	872,366	872,366	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	828,264	828,264	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,361,820	5,361,820	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,081,653	4,081,653	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	15,274	15,274	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	406,016	406,016	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	571,190	571,190	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,660,987	3,660,987	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287447	720.830	Western Coal Carr Ret Med Accrual	2,065,766	0	0	0	2,065,766	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287482	205.025	Fuel Cost Adjustment	670,527	670,527	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	-----	Non-curr def fed tax cor ben of int	332,209	332,209	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	(11,973)	(11,973)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	71,819	71,819	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	(2,588)	(2,588)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			19	19	0	0	0	
Subtotal - p234			701,421,321	673,062,464	561,449	0	27,797,408	
Less FASB 109 Above if not separately removed			(61,344,095)	(61,344,095)	0	0	0	
Less FASB 106 Above if not separately removed			2,065,766	0	0	0	2,065,766	
Total			760,699,650	734,406,559	561,449	0	25,731,642	

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

Account 281	A	B	C	D	E	F	G	Justification
Electric:								
287960	-----	Accelerated Pollution Control Facilities Depreciation	(143,583,856)	(143,583,856)	0	0	0	Depreciation on pollution control facilities.
Rounding			0	0	0	0	0	
Subtotal - p275			(143,583,856)	(143,583,856)	0	0	0	
Less FASB 109 Above if not separately removed			0	0	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(143,583,856)	(143,583,856)	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.

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

Account 282	A	B	C	D	E	F	G

			Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,138,516)	(4,138,516)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	39,220	39,220	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	Asset Retirement Obligation	(30,835,148)	(30,835,148)	0	0	0	Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142	Avoided Costs	211,963,420	211,963,420	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(110,631)	0	0	(110,631)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	3,151,269,034	3,151,269,034	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	13,841,533	13,841,533	0	0	0	Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
287605	105.146	Capitalization of Test Energy	5,627,948	5,627,948	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(24,282,107)	(24,282,107)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,979,766	24,979,766	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	806,855,823	(806,855,823)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	33,645,425	0	0	(33,645,425)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	116,484,291	0	0	(116,484,291)	PowerTax Report #257: General Book Allocation Group.
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(15,024)	(15,024)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution In Aid of Construction	332,638,465	332,638,465	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(248,847,482)	(248,847,482)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,611,162	1,611,162	0	0	0	Reserve established for inactive projects included in CWIP.
287605	105.141	Debt AFUDC	(189,606,230)	(189,606,230)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,953,665)	(1,953,665)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(46,629,188)	(46,629,188)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(134,198,080)	(134,198,080)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3,045,255)	(3,045,255)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,364,730,483)	(5,364,730,483)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(93,273,943)	(93,273,943)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	16,721,417	0	0	16,721,417	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.131	Idaho Disallowed Loss	513,632	513,632	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(269,264,827)	(269,264,827)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(342,036)	(342,036)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(303,919)	(303,919)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,961,866	0	0	0	3,961,866	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	176,650	0	176,650	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	143,583,866	143,583,866	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	24,168,945	24,168,945	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(497,930,703)	(497,930,703)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Steam Decommissioning - ID	(298,254)	(298,254)	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs associated with steam assets.
287222	415.934	RL - Steam Decommissioning - UT	4,192,908	4,192,908	0	0	0	Regulatory liability established to defer Utah's share of the incremental decommissioning costs associated with steam assets.
287223	415.935	RL - Steam Decommissioning - WY	696,887	696,887	0	0	0	Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs associated with steam assets.
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,953,665	1,953,665	0	0	0	Deferred tax balance related to the regulatory liability related to protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(192,181,929)	(192,181,929)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of
287313	105.450	RL - Non-ARO Liability	269,264,827	269,264,827	0	0	0	Regulatory liability related to removal costs.

286915	425.155	ROU Asset (Operating Lease)	(2,715,908)	(2,715,908)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(41,832)	(41,832)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	94,152	94,152	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	7,887,679	7,887,679	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	0	0	0	0	0	
Subtotal - p275			(3,054,144,040)	(2,117,907,804)	(806,679,173)	16,610,786	(146,167,850)	
Less FASB 109 Above if not separately removed			(190,228,264)	(190,228,264)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	

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

PacifiCorp

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

			A	B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification	
Account 283									
FERC 283 - Regulatory Assets									
286688	320.287	RA - Pension Settlement - UT	(438,406)	(438,406)	0	0	0	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.	
286687	320.286	RA - Pension Settlement - OR	(1,094,882)	(1,094,882)	0	0	0	Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.	
286689	320.288	RA - Pension Settlement - WY	(502,545)	(502,545)	0	0	0	Regulatory asset established to defer Wyoming's portion of the pension settlement loss that occurred in 2021.	
286690	415.100	RA - Equity Advisory Group - WA	(131,620)	(131,620)	0	0	0	Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.	
286691	415.943	RA - Covid-19 Bill Assist Program - OR	(2,660,190)	(2,660,190)	0	0	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.	
286692	415.944	RA - Covid-19 Bill Assist Program - WA	(739,088)	(739,088)	0	0	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.	
286693	415.755	RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0	0	Regulatory asset established to record Washington's share of major maintenance expense for the Colstrip Unit No. 4.	
286694	415.261	RA - Wildland Fire Protection - UT	245,317	245,317	0	0	0	Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.	
286696	415.734	RA - Cholla Unrecovered Plant -CA	(1,054,156)	(1,054,156)	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.	
286698	415.736	RA - Cholla Unrecovered Plant -WY	(9,835,533)	(9,835,533)	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.	
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Contra-regulatory asset established to record a probable disallowance of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.	
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Contra-regulatory asset established to record a probable disallowance of California's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.	
286904	415.520	RA - WA Decoupling Mechanism	(34,505)	(34,505)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.	
286910	415.200	RA - OR Transportation Electrification Pilot	(1,413,171)	(1,413,171)	0	0	0	Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.	
286911	415.430	RA - Transportation Electrification Pilot - CA	54,041	54,041	0	0	0	Regulatory asset established to defer costs related to California's pilot programs aimed at accelerating transportation electrification in California.	
286912	415.431	RA - Transportation Electrification Pilot - WA	(144,580)	(144,580)	0	0	0	Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.	
286913	415.720	RA - Community Solar - OR	(478,518)	(478,518)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.	
286917	415.260	RA - Fire Risk Mitigation - CA	(5,475,011)	(5,475,011)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.	
286920	415.725	RA - Cholla U4 Closure	(4,270,012)	(4,270,012)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.	
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.	
286925	415.728	Contra RA - Cholla U4 Closure OR	25,590	25,590	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.	
286926	415.729	Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.	
286927	415.730	Contra RA - Cholla U4 Closure WY	101,169	101,169	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.	
286928	415.833	RA - Pension Settlement - CA	(197,233)	(197,233)	0	0	0	Regulatory asset established to recover California's portion of pension settlement losses.	
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	151,006	151,006	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.	
286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(3,408,499)	(3,408,499)	0	0	0	Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.	
286933	415.645	RA - Oregon OCAT Expense Deferral	(157,481)	(157,481)	0	0	0	Regulatory asset account established to record the difference between the amount of Oregon	

286933	415.655	RA - GHG Allocation - CA - Noncurrent	(717,234)	(717,234)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
286936	415.255	RA - Wind Test Energy Deferral - WY	(54,344)	(54,344)	0	0	0	Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-EM-21.
286938	415.646	RA - Oregon Metro Business Tax	(6,185)	(6,185)	0	0	0	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Docket UM 2138.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(96,413)	(96,413)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
287571	415.702	RA - Lake Side Settlement - WY	(173,033)	(173,033)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287573	415.873	RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3,181,956)	(3,181,956)	0	0	0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287576	430.110	RA - DSM Balance Reclaim	(867,977)	(867,977)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826	RA - Pension Settlement - WA	(620,092)	(620,092)	0	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(9,471)	(9,471)	0	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287591	415.301	RA - Environmental Costs - WA	746,616	746,616	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(5,130,426)	(5,130,426)	0	0	0	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM) deferrals.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(6,504,909)	(6,504,909)	0	0	0	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) deferrals.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(62,696)	(62,696)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(7,094)	(7,094)	0	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
287614	430.100	RA - Demand Side Management - Noncurrent	(51,023,353)	(51,023,353)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287634	415.300	RA - Environmental Costs	(27,388,281)	(27,388,281)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287642	105.401	RA - ARO	(59,035,189)	(59,035,189)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(697,297)	(697,297)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287738	320.270	RA - FAS 158 Pension Liability	(67,543,831)	(67,543,831)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	318,612	318,612	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(49,203)	(49,203)	0	0	0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	85,990	85,990	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287840	415.410	RA - Energy West Mining	(47,792,143)	(47,792,143)	0	0	0	Regulatory asset established to record the deferral of costs associated with the Utah Mine.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	310,618	310,618	0	0	0	Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	704,078	704,078	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,984,599	1,984,599	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - WA	1,054,042	1,054,042	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	1,054,042	1,054,042	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	720,231	720,231	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848	320.281	RA - Post Retirement Settlement Loss	(504,200)	(504,200)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287849	415.424	Contra RA - Deer Creek Abandonment	11,404,387	11,404,387	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287858	415.676	RA - Preferred Stock Redemption - WY	(15,443)	(15,443)	0	0	0	Regulatory asset established to record Wyoming's portion of stock redemption costs.
287861	415.857	RA - Deferred Overburden Costs - ID	(159,803)	(159,803)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(418,867)	(418,867)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,147,759)	(1,147,759)	0	0	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(11,018)	(11,018)	0	0	0	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals.
287886	415.837	RA - Frozen MTM	(8,961,246)	(8,961,246)	0	0	0	Regulatory asset related to frozen mark to market derivatives.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(51,369)	(51,369)	0	0	0	Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(22,227,020)	(22,227,020)	0	0	0	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(1,019,480)	(1,019,480)	0	0	0	Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers.
287899	415.878	RA - UT Liquidation Damages	(103,264)	(103,264)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287903	415.879	RA - Liquidation Damages - N2 - WY	(16,840)	(16,840)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(472,366)	(472,366)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287911	415.699	RA - BPA Balancing Account - OR	(887,962)	(887,962)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287917	705.451	RL - Property Insurance Reserve - OR	(5,705,317)	(5,705,317)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.

287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(534,984)	(534,984)	0	0	0	Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(99,085)	(99,085)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(389,389)	(389,389)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287939	415.115	RA - Utah STEP Pilot Program Balance Account	2,670,717	2,670,717	0	0	0	Regulatory asset established to record the balancing account activity for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942	430.112	RA - Other - Balance Reclass	(3,361,531)	(3,361,531)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287960	415.855	RA - Storm Damage Deferral - CA	(96,569)	(96,569)	0	0	0	Regulatory Asset established to defer storm related costs in California.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(2,670,717)	(2,670,717)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287972	320.285	RA - Post Employment Costs	2,103,559	0	0	0	2,103,559	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287977	415.885	RA - Noncurrent Reclass - Other	(85,990)	(85,990)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014 and the implementation of new rates effective January 1, 2021.
287981	415.920	RA - Depreciation Increase - Idaho	(3,427,447)	(3,427,447)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(299,074)	(299,074)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,032,837)	(1,032,837)	0	0	0	Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to Docket 20-035-04.
287985	415.924	RA - Steam Deferred Depreciation - UT	(1,192,930)	(1,192,930)	0	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287994	415.929	RA - Carbon Decommissioning - CA	(92,132)	(92,132)	0	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(44,810)	(44,810)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287997	415.862	RA - CA Mobile Home Park Conversion	(53,420)	(53,420)	0	0	0	
FERC 283 - Other								
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service
286909	720.815	FAS 158 Post-Retirement Asset	(8,109,999)	(8,109,999)	0	0	0	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(418,623)	(418,623)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287326	730.120	FAS 133 Derivatives - Book Unrealized	(13,026,247)	(13,026,247)	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287492	-----	OR BETC - Purchased Credits - Non-Cash	(15,848)	(15,848)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287564	425.130	Rogue River-Habitat Enhance	(96,044)	(96,044)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287569	720.805	FAS 158 Funded Pension Asset	(15,544,398)	(15,544,398)	0	0	0	Represents the funded pension asset under FAS 158.
287661	425.360	Hermiston Swap	(615,614)	(615,614)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287662	210.100	Prepaid Taxes - OR PUC	(352,188)	(352,188)	0	0	0	Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	Prepaid Taxes - UT PUC	(852,418)	(852,418)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(69,907)	(69,907)	0	0	0	Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(76,620)	(76,620)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(5,295,232)	0	0	(5,295,232)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287770	120.205	Trapper Mining Stock Basis	(944,320)	(944,320)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(582,461)	0	0	0	(582,461)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287907	210.185	Prepaid Aircraft Maintenance	(24,587)	(24,587)	0	0	0	Prepaid account established for prepaid aircraft maintenance costs.
287908	210.190	Prepaid Water Rights	(98,924)	(98,924)	0	0	0	Prepaid account for prepaid water rights and water fees.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(956,251)	0	0	0	(956,251)	To record unrealized gains/losses from the long term incentive plan.
Rounding			(16)	(16)	0	0	0	
Subtotal - p277			(382,542,004)	(347,336,100)	0	(8,687,026)	564,847	
Less FASB 109 Above if not separately removed			(99,085)	(99,085)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(382,442,919)	(347,237,015)	0	(8,687,026)	564,847	

Instructions for Account 283:

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

2. ADIT items related only to Transmission are directly assigned to Column D

3. ADIT items related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F

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

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

Summary Table: (Excess) / Deficient ADIT		
Source	Rate Base Adjustment	Income Tax Allowance
Att 1B - 2017 TCJA	(347,044,662)	(19,896,011)
Total	(347,044,662)	(19,896,011)
	Appendix A, Line 33B	Appendix A, Line 135b

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

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

Description	Accumulated Deferred Income Tax		Excess Deferred Income Tax			
	FERC Acct.	Pre- Tax Rate Change	Post- Tax Rate Change	Total	Protected	Non-Protected
Accum. Deferred Income Tax Asset	190	298,171,524	185,205,230	62,966,290	0	62,966,290
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,143,970)	198,907,819	(93,962,597)	(104,939,222)
Accum. Deferred Income Tax Liability: Other Property	282	(4,513,376,182)	(2,986,096,160)	(1,527,280,022)	(1,222,725,846)	(304,554,176)
Accum. Deferred Income Tax Liability: Other	183	(438,972,621)	(239,219,668)	(199,752,953)	0	(199,752,953)
Subtotal: Accumulated Deferred Income Tax	(4,978,928,788)	(4,978,928,788)	(5,150,267,896)	(1,625,674,863)	(1,316,688,743)	(308,986,120)
Other Regulatory Assets	254	407,152,267	217,033,312	190,117,955	0	190,117,955
Other Regulatory Liabilities	254	(414,840,171)	(223,043,617)	(191,796,554)	0	(191,796,554)
Total Excess Deferred Income Tax Regulatory Liability	254	(4,669,188,881)	(2,933,443,547)	(1,635,751,334)	(1,316,688,743)	(319,062,591)
Total Excess Deferred Income Tax	254	(4,669,188,881)	(2,933,443,547)	(1,635,751,334)	(1,316,688,743)	(319,062,591)
Total Excess Deferred Income Tax Regulatory Liability	254	(4,669,188,881)	(2,933,443,547)	(1,635,751,334)	(1,316,688,743)	(319,062,591)

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

Description	Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax	131	183,066,600	(51,219,815)
Other	(1,538,684,514)	(989,021,838)	(549,662,676)
Total Excess Deferred Income Tax Before Gross-Up	(1,635,751,334)	(1,316,688,743)	(319,062,591)

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

TABLE 3: Annual Tracking of (Excess) or Deficient ADIT

#	Year	FERC Transmission Allocable Excess Deferred Income Tax				Non-Protected EDIT				Formula Rate Inputs		Unamortized (Excess) / Deficient ADIT		Tax Rate	Gross-Up Factor	(Excess) / Deficient ADIT	Gross-Up	Regulatory Asset / (Liability)	ADIT (Liability)
		Remaining Regulatory Life	Transmission (204,474,069)	Remaining Regulatory Life	General (5,796,732)	Remaining Regulatory Life	Intangible (1,308,170)	Remaining Regulatory Life	Annual Amortization	ATT TB / ADIT	Average	End Balance	ATT TB / ADIT						
1	12/31/2018	46.0	(7,488,587)	(3,036,986,405)	15.9	(364,573)	(87,747)	940,909	0	(408,986,821)	0	(408,986,821)	0	24.5866%	32.6024%	(408,986,821)	(133,306,937)	(542,193,759)	133,307,056
2	12/31/2019	46.0	(7,488,587)	(3,297,497,821)	15.9	(364,573)	(87,747)	(1,219,692)	5.0	(33,032,651)	(20,973,074)	(187,913,747)	(193,956,874)	24.5866%	32.6024%	(187,913,747)	(126,469,191)	(514,382,930)	126,469,275
3	12/31/2020	46.0	(7,488,587)	(3,227,039,234)	15.9	(364,573)	(87,747)	(1,131,938)	5.0	(13,032,165)	(399,949,673)	(177,427,270)	(24,586,624)	24.5866%	32.6024%	(399,949,673)	(119,933,466)	(486,372,139)	119,933,546
4	12/31/2021	53.2	(6,475,044)	(3,153,334,162)	18.5	(313,337)	(75,415)	(1,096,500)	5.0	(13,032,165)	(19,906,911)	(347,044,962)	24.5866%	32.6024%	(19,906,911)	(113,144,989)	(460,169,511)	113,144,984	
5	12/31/2022	53.2	(6,475,044)	(3,059,059,046)	18.5	(313,337)	(75,415)	(981,105)	5.0	(13,032,165)	(11,966,011)	(327,148,651)	24.5866%	32.6024%	(327,148,651)	(106,558,517)	(433,806,933)	106,558,583	
6	12/31/2023	53.2	(6,475,044)	(2,962,583,961)	18.5	(313,337)	(75,415)	(905,660)	5.0	(13,032,164)	(37,252,841)	(217,206,646)	24.5866%	32.6024%	(217,206,646)	(109,171,862)	(407,424,791)	109,171,862	
7	12/31/2024	53.2	(6,475,044)	(2,866,108,865)	18.5	(313,337)	(75,415)	(830,275)	5.0	(9,863,846)	(300,388,795)	(303,620,718)	24.5866%	32.6024%	(300,388,795)	(97,833,967)	(386,322,752)	97,834,022	
8	12/31/2025	53.2	(6,475,044)	(2,770,633,764)	18.5	(313,337)	(75,415)	(754,860)	5.0	(6,863,846)	(233,244,949)	(268,998,672)	24.5866%	32.6024%	(233,244,949)	(88,998,718)	(359,212,127)	88,998,742	
9	12/31/2026	53.2	(6,475,044)	(2,685,158,670)	18.5	(313,337)	(75,415)	(679,445)	5.0	(6,863,846)	(168,681,033)	(200,993,526)	24.5866%	32.6024%	(168,681,033)	(83,458,395)	(308,119,502)	83,458,461	
10	12/31/2027	53.2	(6,475,044)	(2,76,683,576)	18.5	(313,337)	(75,415)	(604,030)	5.0	(6,863,846)	(279,797,257)	(283,229,180)	24.5866%	32.6024%	(279,797,257)	(81,220,821)	(371,017,878)	81,220,882	
11	12/31/2028	53.2	(6,475,044)	(2,770,208,467)	18.5	(313,337)	(75,415)	(528,615)	5.0	(6,863,846)	(272,933,411)	(276,365,344)	24.5866%	32.6024%	(272,933,411)	(88,962,842)	(380,191,253)	88,962,901	
12	12/31/2029	53.2	(6,475,044)	(2,653,733,388)	18.5	(313,337)	(75,415)	(453,200)	5.0	(6,863,846)	(266,069,565)	(269,501,486)	24.5866%	32.6024%	(266,069,565)	(88,749,064)	(382,814,259)	88,749,122	
13	12/31/2030	53.2	(6,475,044)	(2,537,266,294)	18.5	(313,337)	(75,415)	(377,785)	5.0	(6,863,846)	(259,205,719)	(262,637,445)	24.5866%	32.6024%	(259,205,719)	(84,507,289)	(343,713,044)	84,507,341	
14	12/31/2031	53.2	(6,475,044)	(2,503,733,200)	18.5	(313,337)	(75,415)	(302,370)	5.0	(6,863,846)	(252,341,873)	(255,973,796)	24.5866%	32.6024%	(252,341,873)	(82,269,607)	(334,611,829)	82,269,662	
15	12/31/2032	53.2	(6,475,044)	(2,444,306,106)	18.5	(313,337)	(75,415)	(226,955)	5.0	(6,863,846)	(245,476,027)	(248,469,920)	24.5866%	32.6024%	(245,476,027)	(80,031,729)	(325,509,751)	80,031,781	
16	12/31/2033	53.2	(6,475,044)	(2,371,833,012)	18.5	(313,337)	(75,415)	(151,540)	5.0	(6,863,846)	(238,616,181)	(241,665,044)	24.5866%	32.6024%	(238,616,181)	(77,735,905)	(316,883,131)	77,736,002	
17	12/31/2034	53.2	(6,475,044)	(2,317,387,918)	18.5	(313,337)	(75,415)	(76,125)	5.0	(6,863,846)	(231,750,335)	(235,162,298)	24.5866%	32.6024%	(231,750,335)	(75,556,171)	(307,306,505)	75,556,221	
18	12/31/2035	53.2	(6,475,044)	(2,244,862,824)	18.5	(313,337)	(75,415)	(0)	5.0	(6,863,846)	(224,886,489)	(228,318,414)	24.5866%	32.6024%	(224,886,489)	(73,318,303)	(298,204,862)	73,318,444	
19	12/31/2036	53.2	(6,475,044)	(2,187,407,730)	18.5	(2,955)	(7,010)	(0)	5.0	(6,478,759)	(218,407,730)	(221,847,110)	24.5866%	32.6024%	(218,407,730)	(71,206,162)	(289,613,892)	71,206,209	
20	12/31/2037	53.2	(6,475,044)	(2,131,952,636)	18.5	(0)	(0)	(0)	5.0	(6,475,044)	(211,932,636)	(215,376,180)	24.5866%	32.6024%	(211,932,636)	(69,095,129)	(281,027,762)	69,095,172	
21	12/31/2038	53.2	(6,475,044)	(2,076,497,542)	18.5	(0)	(0)	(0)	5.0	(6,475,044)	(205,457,542)	(208,901,586)	24.5866%	32.6024%	(205,457,542)	(66,984,090)	(272,441,632)	66,984,134	
22	12/31/2039	53.2	(6,475,044)	(2,021,042,448)	18.5	(0)	(0)	(0)	5.0	(6,475,044)	(198,982,448)	(202,219,095)	24.5866%	32.6024%	(198,982,448)	(64,873,054)	(263,855,502)	64,873,097	
23	12/31/2040	53.2	(6,475,044)	(1,965,587,354)	18.5	(0)	(0)	(0)	5.0	(6,475,044)	(192,507,354)	(195,744,941)	24.5866%	32.6024%	(192,507,354)	(62,762,018)	(255,269,745)	62,762,059	
24	12/31/2041	53.2	(6,475,044)	(1,910,132,260)	18.5	(0)	(0)	(0)	5.0	(6,475,044)	(186,032,260)	(189,269,807)	24.5866%	32.6024%	(186,032,260)	(60,650,982)	(246,683,242)	60,651,022	
25	12/31/2042	53.2	(6,475,044)	(1,854,677,166)	18.5	(0)	(0)	(0)	5.0	(6,475,044)	(179,557,166)	(182,794,713)	24.5866%	32.6024%	(179,557,166)	(58,539,943)	(238,097,111)	58,539,984	
26	12/31/2043	53.2	(6,475,044)	(1,799,222,072)	18.5	(0)	(0)	(0)	5.0	(6,475,044)	(173,082,072)	(176,319,619)	24.5866%	32.6024%	(173,082,072)	(56,428,909)	(229,510,981)	56,428,947	
27	12/31/2044	53.2	(6,475,044)	(1,743,766,978)	18.5	(0)	(0)	(0)	5.0	(6,475,044)	(166,606,978)	(169,844,525)	24.5866%	32.6024%	(166,606,978)	(54,317,873)	(220,924,851)	54,317,909	
28	12/31/2045	53.2	(6,475,044)	(1,688,311,884)	18.5	(0)	(0)	(0)	5.0	(6,475,044)	(160,131,884)	(163,369,431)	24.5866%	32.6024%	(160,131,884)	(52,206,871)	(212,338,721)	52,206,872	
29	12/31/2046	53.2	(6,475,044)	(1,632,856,790)	18.5	(0)	(0)	(0)	5.0	(6,475,044)	(153,656,790)	(156,894,337)	24.5866%	32.6024%	(153,656,790)	(50,095,801)	(203,752,591)	50,095,835	
30	12/31/2047	53.2	(6,475,044)	(1,47,811,696)	18.5	(0)	(0)	(0)	5.0	(6,475,044)	(147,181,696)	(149,920,243)	24.5866%	32.6024%	(147,181,696)	(47,980,731)	(195,166,461)	47,980,779	
31	12/31/2048	53.2	(6,475,044)	(140,708,602)	18.5	(0)	(0)	(0)	5.0	(6,475,044)	(140,708,602)	(143,944,149)	24.5866%	32.6024%	(140,708,602)	(45,873,729)	(186,580,331)	45,873,769	
32	12/31/2049	53.2	(6,475,044)	(133,603,508)	18.5	(0)	(0)	(0)	5.0	(6,475,044)	(133,603,508)	(137,448,055)	24.5866%	32.6024%	(133,603,508)	(43,768,677)	(177,994,201)	43,768,722	
33	12/31/2050	53.2	(6,475,044)	(127,564,414)	18.5	(0)	(0)	(0)	5.0	(6,475,044)	(127,564,414)	(130,993,961)	24.5866%	32.6024%	(127,564,414)	(41,657,617)	(169,408,071)	41,657,685	
34	12/31/2051	53.2	(6,475,044)	(121,525,320)	18.5	(0)	(0)	(0)	5.0	(6,475,044)	(121,525,320)	(124,974,867)	24.5866%	32.6024%	(121,525,320)	(39,546,561)	(160,821,911)	39,546,647	
35	12/31/2052	53.2	(6,475,044)	(115,486,226)	18.5	(0)	(0)	(0)	5.0	(6,475,044)	(115,486,226)	(118,935,773)	24.5866%	32.6024%	(115,486,226)	(37,435,505)	(152,235,111)	37,435,579	
36	12/31/2053	53.2	(6,475,044)	(109,447,132)	18.5	(0)	(0)	(0)	5.0	(6,475,044)	(109,447,132)	(111,568,679)	24.5866%	32.6024%	(109,447,132)	(35,319,449)	(143,649,681)	35,319,672	
37	12/31/2054	53.2	(6,475,044)	(103,408,038)	18.5	(0)	(0)	(0)	5.0	(6,475,044)	(103,408,038)	(105,093,583)	24.5866%	32.6024%	(103,408,038)	(33,207,393)	(135,063,251)	33,207,395	
38	12/31/2055	53.2	(6,475,044)	(97,368,944)	18.5	(0)	(0)	(0)	5.0	(6,475,044)	(97,368,944)	(98,818,491)	24.5866%	32.6024%	(97,368,944)	(31,096,477)	(126,477,421)	31,096,498	
39	12/31/2056	53.2	(6,475,044)	(91,329,850)	18.5	(0)	(0)	(0)	5.0	(6,475,044)	(91,329,850)	(92,778,937)	24.5866%	32.6024%	(91,329,850)	(28,985,411)	(117,891,291)	28,985,465	
40	12/31/2057	53.2	(6,475,044)	(85,290,756)	18.5	(0)	(0)	(0)	5.0	(6,475,044)	(85,290,756)	(86,668,303)	24.5866%	32.6024%	(85,290,756)	(26,874,405)	(109,305,161)	26,874,423	
41	12/31/2058	53.2	(6,475,044)	(79,251,662)	18.5	(0)	(0)	(0)	5.0	(6,475,044)	(79,251,662)	(79,783,209)	24.5866%	32.6024%	(79,251,662)	(24,763,399)	(100,719,131)	24,763,385	
42	12/31/2059	53.2	(6,475,044)																

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page 262-263, Col (L)	Allocator	Allocated Amount
Plant Related			Net Plant Allocator	
	Real Property	162,344,531		
	Possessory taxes	507,279		
1	Total Plant Related	162,851,810	29.6008%	48,205,404
Labor Related			Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	9.1865%	0
Other Included			Net Plant Allocator	
	Annual Report	95,880		
3	Total Other Included	95,880	29.6008%	28,381
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	162,947,690		48,233,785
Currently Excluded				
	Local Franchise	32,291,808		
	Montana Energy License	268,822		
	Montana Wholesale Energy	192,855		
	Idaho Generation Tax (KWh)	48,874		
	Oregon Department of Energy	1,609,682		
	Wyoming Wind Generation Tax	2,105,610		
	Washington Public Utility Tax	13,887,414		
	Other (Business & Occupation, Nevada Comm. Tax, Use)	53,976		
5	Subtotal Excluded Taxes	50,459,041		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	213,406,731		
7	Total Other Taxes			
	114.14c	213,406,731		
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			3,461,106
2	Pole Attachments - Transmission Related			263,843
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			1,932,418
5	Miscellaneous General Revenues		<i>detail below</i>	49,787
6	Account 454 subtotal		(Sum Lines 1-5)	6,262,922
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	6,406,882
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	117,883,443
10	Facilities Charges including Interconnection Agreements	Note 2		2,184,428
11	Transmission maintenance revenue		Account 456.2	640,484
12	Account 456 subtotal		(Sum Lines 7-11)	127,115,237
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	133,378,159

Detail for selected items above

Miscellaneous General Revenues

Rents - General	0
One Utah Center and North Temple office subleases	327,362
Parking Rent: Lloyd Center, Portland, Oregon	214,592
Rents - Common Affiliate - Kern River	0
Rents - Non-Common	0
Total Miscellaneous General Revenue	541,954
Wages & Salary Allocator	9.19%
Total Allocated Miscellaneous General Revenue	49,787

Distribution Underbuild

Third party attachments	0
Common pole location fixed annual revenue credit	fixed 555,768
Distribution Underbuild - Transmission related	555,768

Notes

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

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

	Return and Taxes with 100 Basis Point increase in ROE		
A	100 Basis Point increase in ROE and Income Taxes	Appendix A input: Line 127 + Line 137 from below	434,413,088
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)) 48.19%
118	Preferred percent	Preferred Stock	(Line 110 / (Lines 90 + 110 +116)) 0.01%
119	Common percent	Common Stock	(Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 51.79%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt	(Line 103 / Line 96) 4.68%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock	(Line 111 / Line 110) 6.75%
122	Common Cost	Common Stock	(Note H) Fixed plus 100 basis points 10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * Line 120) 2.25%
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * Line 121) 0.00%
125	Weighted Cost of Common	Common Stock	(Line 119 * Line 122) 5.59%
126	Rate of Return on Rate Base (ROR)		(Sum Lines 123 to 125) 7.85%
127	Investment Return = Rate Base * Rate of Return		(Line 52 * Line 126) 374,328,324

Composite Income Taxes			
Income Tax Rates			
128	FIT = Federal Income Tax Rate		21.00%
129	SIT = State Income Tax Rate or Composite		4.54%
130	p = percent of federal income tax deductible for state purposes		0.00%
131	T	$T = 1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$	Per state tax code 24.59%
132	CIT = T / (1-T)		32.60%
133	1 / (1-T)		132.60%
ITC Adjustment			
134	Amortized Investment Tax Credit		Attachment 5 (396,407)
135	ITC Adjust. Allocated to Trans. - Grossed Up		(Line 134 * (1 / (1 - Line 131)) (525,645)
136	Income Tax Component =	CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =	86,993,004
136b	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)	Appendix A (Line 135c) (26,382,594)
137	Total Income Taxes		60,084,765

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes	
Calculation of Transmission Plant In Service						
1	December	204.58b	Footnotes	2020	7,627,712,649	-
2	January	Monthly Balances		2021	7,636,344,400	-
3	February	Monthly Balances		2021	7,653,035,468	-
4	March	Monthly Balances		2021	7,681,811,392	-
5	April	Monthly Balances		2021	7,696,316,909	-
6	May	Monthly Balances		2021	7,704,181,309	-
7	June	Monthly Balances		2021	7,736,124,219	-
8	July	Monthly Balances		2021	7,816,523,703	-
9	August	Monthly Balances		2021	7,818,883,845	-
10	September	Monthly Balances		2021	7,828,967,977	-
11	October	Monthly Balances		2021	7,857,978,034	-
12	November	Monthly Balances		2021	7,863,496,301	-
13	December	204.59g		2021	7,890,023,096	-
14	Transmission Plant In Service	(line 13)	(Note M)	Projection	7,890,023,096	Appendix A input
Calculation of Distribution Plant In Service						
15	December	204.75b		2020	7,647,962,060	-
16	January	Monthly Balances		2021	7,668,224,916	-
17	February	Monthly Balances		2021	7,687,347,498	-
18	March	Monthly Balances		2021	7,713,581,697	-
19	April	Monthly Balances		2021	7,736,926,271	-
20	May	Monthly Balances		2021	7,767,556,427	-
21	June	Monthly Balances		2021	7,803,374,232	-
22	July	Monthly Balances		2021	7,826,859,342	-
23	August	Monthly Balances		2021	7,843,379,691	-
24	September	Monthly Balances		2021	7,877,253,457	-
25	October	Monthly Balances		2021	7,902,580,938	-
26	November	Monthly Balances		2021	7,942,141,589	-
27	December	204.75g		2021	8,032,285,954	-
28	Distribution Plant In Service	(line 27)		Projection	8,032,285,954	-
Calculation of Intangible Plant In Service						
29	December	204.5b		2020	1,054,374,613	-
30	December	204.5g		2021	1,106,474,798	-
19 31	Intangible Plant In Service	(line 30)	(Note N)	Projection	1,106,474,798	Appendix A input
Calculation of General Plant In Service						
32	December	204.99b		2020	1,349,470,354	-
33	December	204.99g		2021	1,376,963,716	-
18 34	General Plant In Service	(line 33)	(Note N)	Projection	1,376,963,716	Appendix A input
Calculation of Production Plant In Service						
35	December	204.46b		2020	12,652,732,709	-
36	January	Monthly Balances		2021	12,831,985,426	-
37	February	Monthly Balances		2021	12,958,160,624	-
38	March	Monthly Balances		2021	13,167,408,234	-
39	April	Monthly Balances		2021	13,243,363,863	-
40	May	Monthly Balances		2021	13,268,952,879	-
41	June	Monthly Balances		2021	13,372,875,013	-
42	July	Monthly Balances		2021	13,407,960,024	-
43	August	Monthly Balances		2021	13,414,605,549	-
44	September	Monthly Balances		2021	13,423,964,195	-
45	October	Monthly Balances		2021	13,437,334,698	-
46	November	Monthly Balances		2021	13,451,881,587	-
47	December	204.46g		2021	13,476,057,172	-
48	Production Plant In Service	(line 47)		Projection	13,476,057,172	-
49	Electric Plant Sold	204.102g			0	-
6 50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	Projection	31,881,804,735	Appendix A input

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes	
Calculation of Transmission Accumulated Depreciator						
51	December	Prior year 219.25c		2020	1,942,552,607	-
52	January	Monthly Balances		2021	1,951,149,198	-
53	February	Monthly Balances		2021	1,959,917,145	-
54	March	Monthly Balances		2021	1,972,925,665	-
55	April	Monthly Balances		2021	1,983,039,097	-
56	May	Monthly Balances		2021	1,993,581,730	-
57	June	Monthly Balances		2021	2,001,550,523	-
58	July	Monthly Balances		2021	2,009,099,475	-
59	August	Monthly Balances		2021	2,018,779,138	-
60	September	Monthly Balances		2021	2,028,675,490	-
61	October	Monthly Balances		2021	2,038,288,372	-
62	November	Monthly Balances		2021	2,049,121,683	-
63	December	219.25c		2021	2,045,200,003	-
25 64	Transmission Accumulated Depreciator	(line 63)	(Note M)	Projection	2,045,200,003	Appendix A input
Calculation of Distribution Accumulated Depreciator						
65	December	Prior year 219.26c		2020	3,027,035,454	-

66	January	Monthly Balances	2021	3,036,852,707	
67	February	Monthly Balances	2021	3,046,017,234	
68	March	Monthly Balances	2021	3,061,257,736	
69	April	Monthly Balances	2021	3,071,234,009	
70	May	Monthly Balances	2021	3,062,425,026	
71	June	Monthly Balances	2021	3,093,005,070	
72	July	Monthly Balances	2021	3,102,740,969	
73	August	Monthly Balances	2021	3,112,233,506	
74	September	Monthly Balances	2021	3,122,905,413	
75	October	Monthly Balances	2021	3,130,159,324	
76	November	Monthly Balances	2021	3,143,992,515	
77	December	219.26c	2021	3,143,599,734	-
78	Distribution Accumulated Depreciator	(line 77)	Projection	3,143,599,734	
Calculation of Intangible Accumulated Depreciation					
		Source	Year	Balance	
79	December	Prior year 200.21c	2020	689,402,579	-
80	December	200.21c	2021	725,504,660	-
81	Accumulated Intangible Depreciation	(line 80)	(Note N) Projection	725,504,660	Appendix A input
Calculation of General Accumulated Depreciation					
		Source	Year	Balance	
82	December	Prior year 219.28c	2020	508,181,970	-
83	December	219.28c	2021	519,932,106	-
26 84	Accumulated General Depreciation	(line 83)	(Note N) Projection	519,932,106	Appendix A input
Calculation of Production Accumulated Depreciator					
		Source	Year	Balance	
85	December	Prior year 219.20 through 219.24	2020	4,462,427,281	
86	January	Monthly Balances	2021	4,508,899,821	
87	February	Monthly Balances	2021	4,551,671,894	
88	March	Monthly Balances	2021	4,556,216,951	
89	April	Monthly Balances	2021	4,611,484,440	
90	May	Monthly Balances	2021	4,652,334,003	
91	June	Monthly Balances	2021	4,697,939,131	
92	July	Monthly Balances	2021	4,746,552,034	
93	August	Monthly Balances	2021	4,793,394,200	
94	September	Monthly Balances	2021	4,836,036,987	
95	October	Monthly Balances	2021	4,864,952,174	
96	November	Monthly Balances	2021	4,916,607,099	
97	December	219.20 through 219.24	2021	4,965,743,651	-
98	Production Accumulated Depreciation	(line 97)	Projection	4,965,743,651	
7 99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M) Projection	10,674,475,493	Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)	Projection	11,399,980,152	

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
		Appendix A input	Projection	0
42	Construction Materials & Supplies	Prior Year	227.5c	176,943,869
		Current Year	227.5c	203,514,526
		Appendix A input	Projection	203,514,526
45	Transmission Materials & Supplies	Prior Year	227.8c	1,231,929
		Current Year	227.8c	815,425
		Appendix A input	Projection	815,425

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	(1,339,178)	29.60%	(396,407)
35	Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current beg of year balance 266 footnotes	30,492		
		Current end of year balance 266 footnotes	24,871		
		Average	27,682	29.60%	8,194

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount				Transmission Related		Non-transmission Related		Details
Land Held for Future Use												
		Prior Year	214.47d	23,912,440	1,679,914	22,232,526	Detail for transmission-related value on Attachment 12					
		Current Year	214.47d	14,811,003	1,517,970	13,293,033	Detail for transmission-related value on Attachment 12					
23	(Notes B & L)	Appendix A Input	Projection		1,517,970		current end-of-year balance					

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total		Details
Excluded Membership Dues Expense						
FERC Form No. 1 page 335				Total		Included Excluded
Page 335, Line 1 (Industry Association Dues)						
American Clean Power				212,500		212,500
Edison Electric Institute				1,003,264	1,003,264	
Intermountain Electrical Association				9,500		9,500
North American Transmission Forum				95,738	95,738	
Northwest Public Power Association				1,810		1,810
Pacific Northwest Utilities Conference Committee				79,486		79,486
Rocky Mountain Electrical League				18,000		18,000
The National Hydropower Association, Inc.				71,832		71,832
UMS Group				42,000		42,000
Western Energy Supply Transmission Associates				43,379		43,379
Page 335, Line 1 Subtotal				1,577,509		
Page 335, Lines 7 - 28 (Business/Economic Dev. and Corp. Memberships & Subscriptions)						
Lines 7 - 28				251,609		251,609
Other (Individually less than \$5,000)				112,877		112,877
Directors' Fees - Regional Advisory Board						
Page 335, Line 36				18,000		18,000
Rating Agency and Trustee Fees						
Page 335, Lines 31-35				560,121	560,121	
63		Total	(Note C)	Appendix A Input		860,993
PBOP						
Authorized filed PBOP expense				Annual Update Informational Filing		1,701,106
Actual PBOP expense				Attachment 17 total		1,701,106
58		Actual PBOP Expense Adjustment		Appendix A Input	Projection	0
Authorized Filled Expense minus Actual Expense						
Property Insurance						
Property Insurance Account 924				320.185b		4,207,600
70		Total	(Note F)	Appendix A Input		4,207,600

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Transmission Related		Non-transmission Related		Details
Directly Assigned A&G								
Specific Transmission related Regulatory Expenses								
Federal Energy Regulatory Commission:								
Annual Fee				350.19d	2,587,098	2,587,098		
Annual Fee - hydro				350.20d	3,408,208		3,408,208	
Transmission Rate Case				350.21d	329,045	329,045		
Other Regulatory				350.22d	1,769,419	483,502		1,285,917
67		Total	sum		8,093,769	3,399,644		4,694,125

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Safety Related		Non-safety Related		Details
Directly Assigned A&G								
68		General Advertising Exp Account 930.1 - Safety-related Advertising	320.191b	8,074	0	8,074	Based on FERC 930.1 download	

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Education & Outreach Appendix A Input	Other	Details
Directly Assigned A&G					
71	General Advertising Exp Account 930.1 - Education and Outreach	320.191b	8,074	0	8,074 Based on FERC 930.1 download

Multistate worksheet

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

Adjustments to Transmission O&W

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related Appendix A Input	Details
53	Transmission O&M	320.112b	232,301,840	(139,972)	232,161,868
	Adjustment for Ancillary Services Accounts 561-561.1				
	(561.1) Load Dispatching	320.84b	0		
	(561.1) Load Dispatch-Reliability	320.85b	0		
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647		
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544		
	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-1	sum	10,309,902	0	10,309,902 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	320.96b	159,058,497	0	159,058,497

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	4,690,561	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	(147,761,488)
	Current Year	(147,966,140)
	Appendix A input	
	Projection	(147,966,140) current end-of-year balance

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 134,616,361
	Amortization of limited term electric plant (404) (Note H)	336.7d 0
76	Transmission Depreciation Expense Including Amortization of Limited Term Plan (Note H)	sum 134,616,361 Appendix A Input
General Plant		
	Depreciation expense (403) (Note H)	336.10b 47,034,116
	Amortization of limited term electric plant (404) (Note H)	336.10d 591,957
77	General Depreciation Expense Including Amortization of Limited Term Plan (Note H)	sum 47,626,073 Appendix A Input
Intangible plant		
	Amortization of limited term electric plant (404) (Note H)	336.1d 58,013,199
	Amortization of other electric plant (405) (Note H)	336.1e 0
78	Total Intangible Amortization (Note H)	sum 58,013,199 Appendix A Input

Less Regulatory Asset Amortizations Account 930.1

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

PacifiCorp
Attachment 6 - Estimate and Reconciliation Worksheet

Instruction Summary

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

Worksheet

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

	Plant In Service									CWP	(L)	Plant In Service				CWP		(S)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			(J)	(K)	(M)	(N)	(O)	(P)	
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Other Transmission PIS Amount (A x L)	Energy Gateway Amount (U x L)	Other Transmission PIS (M / 13)	Energy Gateway (N / 13)	Transmission CWP Amount (K x L)	Transmission CWP (D / 13)	InputTotal
CWP Balance Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan	3,857,180.79	-	(122,179)	-	(116,258)	-	-	-	-	(238,457)	-	46,285,309	(2,881,245)	3,640,400.73	(220,096)	-	-	-
Feb	21,152,035	-	-	-	(42,797)	-	-	-	-	(42,797)	-	232,672,384	(470,762)	17,897,876	(35,212)	-	-	-
Mar	2,840,790	-	-	-	350,896	-	-	-	-	350,896	-	28,407,901	3,508,958	2,185,223	269,920	-	-	-
Apr	36,544,752	-	-	-	10,000	-	-	-	-	10,000	-	328,902,767	90,000	25,300,213	6,923	-	-	-
May	21,825,900	-	-	-	10,000	-	-	-	-	10,000	-	174,607,200	80,000	13,431,323	6,154	-	-	-
Jun	17,900,319	-	-	-	10,000	-	-	-	-	10,000	-	125,302,226	70,000	9,638,634	5,385	-	-	-
Jul	11,521,993	-	-	-	-	-	-	-	-	-	-	69,131,956	-	5,317,843	-	-	-	-
Aug	8,124,223	-	-	-	-	-	-	-	-	-	-	40,621,116	-	3,124,701	-	-	-	-
Sep	13,086,408	-	-	-	-	-	-	-	-	-	-	52,265,530	-	4,020,433	-	-	-	-
Oct	39,718,606	-	-	-	-	-	-	-	-	-	-	119,155,817	-	9,165,832	-	-	-	-
Nov	49,764,396	-	-	-	-	-	-	-	-	-	-	99,528,792	-	7,686,061	-	-	-	-
Dec	37,653,991	-	-	-	-	-	-	-	-	-	-	37,653,991	-	2,886,461	-	-	-	-
Total	263,970,513	-	(122,179)	-	221,841	-	-	-	-	99,662	-	1,354,535,000	416,952	104,185,000	32,073	-	-	-
New Transmission Plant Additions and CWP (weighted by months in service)																		

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

Input to Line 16 of Appendix A	104,227,073
Input to Line 34 of Appendix A	-
Estimated Life	50
Estimated Depreciation for Attachment 7	
Jan	11.5 (3,940)
Feb	10.5 (646)
Mar	9.5 4,790
Apr	8.5 122
May	7.5 108
Jun	6.5 93
Jul	5.5 -
Aug	4.5 -
Sep	3.5 -
Oct	2.5 -
Nov	1.5 -
Dec	0.5 -
Total Estimated Depreciation for Attachment 7	527

PacifiCorp
Attachment 8 - Depreciation Rates
Applied Depreciation Rates by State - 2021

New		Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company	
Row	A/C	Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate		
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.06%
2	352	Structures and Improvements															1.36%
3	353	Station Equipment															1.78%
4	354	Towers and Fixtures															1.44%
5	355	Poles and Fixtures															2.15%
6	356	Overhead Conductors and Devices															1.81%
7	357	Underground Conduit															1.55%
8	358	Underground Conductors and Devices															1.61%
9	359	Roads & Trails															1.21%
10		Unclassified Transmission															1.73%
11	389.2	Land Rights	738	1.82%	95,314	2.50%		0.00%	85,283	2.05%	74,315	1.87%		0.00%	4,868	1.70%	
12	390	Structures and Improvements	94,778,743	2.07%	13,817,417	2.06%	4,222,101	1.99%	101,612,009	2.55%	16,220,165	2.28%	331,004	1.76%	13,828,483	1.84%	
13	391	Office Furniture and Equipment - Furniture															5.00%
14	391.2	Office Furniture and Equipment - Personal Computers															20.00%
15	391.3	Office Furniture and Equipment - Equipment															12.50%
16	393	Store Equipment															4.00%
17	394	Tools, Shop and Garage Equipment															4.17%
18	395	Laboratory Equipment															5.00%
19	397	Communication Equipment															4.30%
20	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
21	398	Miscellaneous Equipment															5.00%
22		Unclassified General	23,769,198	3.64%	1,784,453	3.31%	1,432,689	5.48%	16,874,058	4.97%	11,951,315	5.56%	694,624	2.77%	2,141,247	4.61%	
23	302	Franchises and Consents															4.96%
24	303	Miscellaneous Intangible Plant															5.71%
25	390.1	Leasehold Improvements - Gen															3.55%

- 1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2021 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
- 14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned categories/FERC Accounts have been combined into their main accounts due to immateriality.
- 15 New FERC Sub-account 391.3 (Office Furniture and Equipment – Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp
Attachment 9a - Load Divisor for Projection

		DATT (Part II - Network Services) - Average of current year and prior two years																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
Column		e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f21	f22	f23	f24	f25	f26	f27	f28	f29	f30	f31	f32	f33	f34	f35	f36	f37	f38	f39	f40	f41	f42	f43	f44	f45	f46	f47	f48	f49	f50	f51	f52	f53	f54	f55	f56	f57	f58	f59	f60	f61	f62	f63	f64	f65	f66	f67	f68	f69	f70	f71	f72	f73	f74	f75	f76	f77	f78	f79	f80	f81	f82	f83	f84	f85	f86	f87	f88	f89	f90	f91	f92	f93	f94	f95	f96	f97	f98	f99	f100	f101	f102	f103	f104	f105	f106	f107	f108	f109	f110	f111	f112	f113	f114	f115	f116	f117	f118	f119	f120	f121	f122	f123	f124	f125	f126	f127	f128	f129	f130	f131	f132	f133	f134	f135	f136	f137	f138	f139	f140	f141	f142	f143	f144	f145	f146	f147	f148	f149	f150	f151	f152	f153	f154	f155	f156	f157	f158	f159	f160	f161	f162	f163	f164	f165	f166	f167	f168	f169	f170	f171	f172	f173	f174	f175	f176	f177	f178	f179	f180	f181	f182	f183	f184	f185	f186	f187	f188	f189	f190	f191	f192	f193	f194	f195	f196	f197	f198	f199	f200	f201	f202	f203	f204	f205	f206	f207	f208	f209	f210	f211	f212	f213	f214	f215	f216	f217	f218	f219	f220	f221	f222	f223	f224	f225	f226	f227	f228	f229	f230	f231	f232	f233	f234	f235	f236	f237	f238	f239	f240	f241	f242	f243	f244	f245	f246	f247	f248	f249	f250	f251	f252	f253	f254	f255	f256	f257	f258	f259	f260	f261	f262	f263	f264	f265	f266	f267	f268	f269	f270	f271	f272	f273	f274	f275	f276	f277	f278	f279	f280	f281	f282	f283	f284	f285	f286	f287	f288	f289	f290	f291	f292	f293	f294	f295	f296	f297	f298	f299	f300	f301	f302	f303	f304	f305	f306	f307	f308	f309	f310	f311	f312	f313	f314	f315	f316	f317	f318	f319	f320	f321	f322	f323	f324	f325	f326	f327	f328	f329	f330	f331	f332	f333	f334	f335	f336	f337	f338	f339	f340	f341	f342	f343	f344	f345	f346	f347	f348	f349	f350	f351	f352	f353	f354	f355	f356	f357	f358	f359	f360	f361	f362	f363	f364	f365	f366	f367	f368	f369	f370	f371	f372	f373	f374	f375	f376	f377	f378	f379	f380	f381	f382	f383	f384	f385	f386	f387	f388	f389	f390	f391	f392	f393	f394	f395	f396	f397	f398	f399	f400	f401	f402	f403	f404	f405	f406	f407	f408	f409	f410	f411	f412	f413	f414	f415	f416	f417	f418	f419	f420	f421	f422	f423	f424	f425	f426	f427	f428	f429	f430	f431	f432	f433	f434	f435	f436	f437	f438	f439	f440	f441	f442	f443	f444	f445	f446	f447	f448	f449	f450	f451	f452	f453	f454	f455	f456	f457	f458	f459	f460	f461	f462	f463	f464	f465	f466	f467	f468	f469	f470	f471	f472	f473	f474	f475	f476	f477	f478	f479	f480	f481	f482	f483	f484	f485	f486	f487	f488	f489	f490	f491	f492	f493	f494	f495	f496	f497	f498	f499	f500	f501	f502	f503	f504	f505	f506	f507	f508	f509	f510	f511	f512	f513	f514	f515	f516	f517	f518	f519	f520	f521	f522	f523	f524	f525	f526	f527	f528	f529	f530	f531	f532	f533	f534	f535	f536	f537	f538	f539	f540	f541	f542	f543	f544	f545	f546	f547	f548	f549	f550	f551	f552	f553	f554	f555	f556	f557	f558	f559	f560	f561	f562	f563	f564	f565	f566	f567	f568	f569	f570	f571	f572	f573	f574	f575	f576	f577	f578	f579	f580	f581	f582	f583	f584	f585	f586	f587	f588	f589	f590	f591	f592	f593	f594	f595	f596	f597	f598	f599	f600	f601	f602	f603	f604	f605	f606	f607	f608	f609	f610	f611	f612	f613	f614	f615	f616	f617	f618	f619	f620	f621	f622	f623	f624	f625	f626	f627	f628	f629	f630	f631	f632	f633	f634	f635	f636	f637	f638	f639	f640	f641	f642	f643	f644	f645	f646	f647	f648	f649	f650	f651	f652	f653	f654	f655	f656	f657	f658	f659	f660	f661	f662	f663	f664	f665	f666	f667	f668	f669	f670	f671	f672	f673	f674	f675	f676	f677	f678	f679	f680	f681	f682	f683	f684	f685	f686	f687	f688	f689	f690	f691	f692	f693	f694	f695	f696	f697	f698	f699	f700	f701	f702	f703	f704	f705	f706	f707	f708	f709	f710	f711	f712	f713	f714	f715	f716	f717	f718	f719	f720	f721	f722	f723	f724	f725	f726	f727	f728	f729	f730	f731	f732	f733	f734	f735	f736	f737	f738	f739	f740	f741	f742	f743	f744	f745	f746	f747	f748	f749	f750	f751	f752	f753	f754	f755	f756	f757	f758	f759	f760	f761	f762	f763	f764	f765	f766	f767	f768	f769	f770	f771	f772	f773	f774	f775	f776	f777	f778	f779	f780	f781	f782	f783	f784	f785	f786	f787	f788	f789	f790	f791	f792	f793	f794	f795	f796	f797	f798	f799	f800	f801	f802	f803	f804	f805	f806	f807	f808	f809	f810	f811	f812	f813	f814	f815	f816	f817	f818	f819	f820	f821	f822	f823	f824	f825	f826	f827	f828	f829	f830	f831	f832	f833	f834	f835	f836	f837	f838	f839	f840	f841	f842	f843	f844	f845	f846	f847	f848	f849	f850	f851	f852	f853	f854	f855	f856	f857	f858	f859	f860	f861	f862	f863	f864	f865	f866	f867	f868	f869	f870	f871	f872	f873	f874	f875	f876	f877	f878	f879	f880	f881	f882	f883	f884	f885	f886	f887	f888	f889	f890	f891	f892	f893	f894	f895	f896	f897	f898	f899	f900	f901	f902	f903	f904	f905	f906	f907	f908	f909	f910	f911	f912	f913	f914	f915	f916	f917	f918	f919	f920	f921	f922	f923	f924	f925	f926	f927	f928	f929	f930	f931	f932	f933	f934	f935	f936	f937	f938	f939	f940	f941	f942	f943	f944	f945	f946	f947	f948	f949	f950	f951	f952	f953	f954	f955	f956	f957	f958	f959	f960	f961	f962	f963	f964	f965	f966	f967	f968	f969	f970	f971	f972	f973	f974	f975	f976	f977	f978	f979	f980	f981	f982	f983	f984	f985	f986	f987	f988	f989	f990	f991	f992	f993	f994	f995	f996	f997	f998	f999	f1000	f1001	f1002	f1003	f1004	f1005	f1006	f1007	f1008	f1009	f1010	f1011	f1012	f1013	f1014	f1015	f1016	f1017	f1018	f1019	f1020	f1021	f1022	f1023	f1024	f1025	f1026	f1027	f1028	f1029	f1030	f1031	f1032	f1033	f1034	f1035	f1036	f1037	f1038	f1039	f1040	f1041	f1042	f1043	f1044	f1045	f1046	f1047	f1048	f1049	f1050	f1051	f1052	f1053	f1054	f1055	f1056	f1057	f1058	f1059	f1060	f1061	f1062	f1063	f1064	f1065	f1066	f1067	f1068	f1069	f1070	f1071	f1072	f1073	f1074	f1075	f1076	f1077	f1078	f1079	f1080	f1081	f1082	f1083	f1084	f1085	f1086	f1087	f1088	f1089	f1090	f1091	f1092	f1093	f1094	f1095	f1096	f1097	f1098	f1099	f1100	f1101	f1102	f1103	f1104	f1105	f1106	f1107	f1108	f1109	f1110	f1111	f1112	f1113	f1114	f1115	f1116	f1117	f1118	f1119	f1120	f1121	f1122	f1123	f1124	f1125	f1126	f1127	f1128	f1129	f1130	f1131	f1132	f1133	f1134	f1135	f1136	f1137	f1138	f1139	f1140	f1141	f1142	f1143	f1144	f1145	f1146	f1147	f1148	f1149	f1150	f1151	f1152	f1153	f1154	f1155	f1156	f1157	f1158	f1159	f1160	f1161	f1162	f1163	f1164	f1165	f1166	f1167	f1168	f1169	f1170	f1171	f1172	f1173	f1174	f1175	f1176	f1177	f1178	f1179	f1180	f1181	f1182	f1183	f1184	f1185	f1186	f1187	f1188	f1189	f1190	f1191	f1192	f1193	f1194	f1195	f1196	f1197	f1198	f1199	f1200	f1201	f1202	f1203	f1204	f1205	f1206	f1207	f1208	f1209	f1210	f1211	f1212	f1213	f1214	f1215	f1216	f1217	f1218	f1219	f1220	f1221	f1222	f1223	f1224	f1225	f1226	f1227	f1228	f1229	f1230	f1231	f1232	f1233	f1234	f1235	f1236	f1237	f1238	f1239	f1240	f1241	f1242	f1243	f1244	f1245	f1246	f1247	f1248	f1249	f1250	f1251	f1252	f1253	f1254	f1255	f1256	f1257	f1258	f1259	f1260	f1261	f1262	f1263	f1264	f1265	f1266	f1267	f1268	f1269	f1270	f1271	f1272	f1273	f1274	f1275	f1276	f1277	f1278	f1279	f1280	f1281	f1282	f1283	f1284	f1285	f1286	f1287	f1288	f1289	f1290	f1291	f1292	f1293	f1294	f1295	f1296	f1297	f1298	f1299	f1300	f1301	f1302	f1303	f1304	f1305	f1306	f1307	f1308	f1309	f1310	f1311	f1312	f1313	f1314	f1315	f1316	f1317	f1318	f1319	f1320	f1321	f1322	f1323	f1324	f1325	f1326	f1327	f1328	f1329	f1330	f1331	f1332	f1333	f1334	f1335	f1336	f1337	f1338	f1339	f1340	f1341	f1342	f1343	f1344	f1345	f1346	f1347	f1348	f1349	f1350	f1351	f1352	f1353	f1354	f1355	f1356	f1357	f1358	f1359	f1360	f1361	f1362	f1363	f1364	f1365	f1366	f1367	f1368	f1369	f1370	f1371	f1372	f1373	f1374	f1375	f1376	f1377	f1378	f1379	f1380	f1381	f1382	f1383	f1384	f1385	f1386	f1387	f1388	f1389	f1390	f1391	f1392	f1393	f1394	f1395	f1396	f1397	f1398	f1399	f1400	f1401	f1402	f1403	f1404	f1405	f1406	f1407	f1408	f1409	f1410	f1411	f1412	f1413	f1414	f1415	f1416	f1417	f1418	f1419	f1420	f1421	f1422	f1423	f1424	f1425	f1426	f1427	f1428	f1429	f1430	f1431	f1432	f1433	f1434	f1435	f1436	f1437	f1438	f1439	f1440	f1441	f1442	f1443	f1444	f1445	f1446	f1447	f1448	f1449	f1450	f1451	f1452	f1453	f1454	f1455	f1456	f1457	f1458	f1459	f1460	f1461	f1462	f1463	f1464	f1465	f1466	f1467	f1468	f1469	f1470	f1471	f1472	f1473	f1474	f1475

PacifiCorp
Attachment 9a1 - Load (Current Year)
2021

Column			OATT (Part III - Network Service)																				f	
Customer	Class	RS / SA	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	Total NFO
	Day	Time	PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USB	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	3 Phases Renewables Inc.	NTUA	
			NFS	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538	NFO SA 827	NFO SA 865	NFO SA 975	NFO SA 628	NFO SA 299	NFO SA 505	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 742	NFO SA 943	NFO SA 746	NFO SA 747	NFO SA 876	NFO SA 894	
Jan	26	18:00	8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91	-	2.55	557
Feb	18	19:00	7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11	-	2.44	548
March	1	8:00	7,547	5.55	3.18	26.03	1.05	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24	-	2.41	542
April	12	8:00	7,098	5.88	3.23	25.72	0.91	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15	-	1.88	394
May	31	18:00	8,244	4.73	3.24	15.73	0.46	0.46	-	-	1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80	-	1.90	357
Jun	28	17:00	10,755	6.06	4.15	23.38	0.38	-	-	-	1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21	-	2.35	475
Jul	6	17:00	10,861	5.35	3.71	16.13	0.40	0.39	-	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66	-	2.73	484
Aug	12	17:00	10,546	6.35	3.73	22.08	0.39	0.16	-	-	1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85	-	2.55	450
Sept	9	17:00	9,459	5.51	3.23	13.99	0.29	0.38	-	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85	-	2.53	383
Oct	12	9:00	7,314	5.85	2.93	24.60	0.73	-	-	-	0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08	-	1.95	422
Nov	22	18:00	7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73	-	-	422
Dec	28	18:00	8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74	-	2.65	618
Total			104,380	66	40	280	9	3	1	1	7	200	197	121	544	4	16	413	17	2,578	1,129	-	26	5,651

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

PacifiCorp
Attachment 9a2 - Load (One Year Prior)
2020

Column			OATT (Part III - Network Service)																				Total NFO		
Customer Class	RS / SA	Day	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19		f20	f21
RS / SA	Day	Time	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA SA 894		
Jan	15	8:00	8,327	7.45	3.27	29.21	1.36	-	0.17	0.18	-	21.07	13.99	10.68	51.49	0.01	0.01	33.01	1.16	264.46	96.86	0.25	2.63		537
Feb	4	8:00	8,221	7.17	3.44	31.20	1.26	-	0.05	0.12	-	21.17	13.83	10.72	47.51	0.01	0.01	32.75	1.06	301.29	105.27	0.24	2.56		580
March	2	8:00	7,659	5.82	3.51	23.99	1.12	-	-	-	-	19.87	13.87	10.36	42.81	0.01	0.01	32.54	1.09	250.10	104.96	0.24	2.23		513
April	2	9:00	6,924	5.16	2.79	22.71	0.93	0.05	-	0.04	-	20.18	13.59	9.00	43.58	0.25	0.01	32.98	1.05	200.66	66.27	0.19	1.95		421
May	29	17:00	8,750	4.39	3.00	14.25	0.37	0.17	-	-	-	11.75	16.67	7.51	36.39	0.55	3.26	32.76	1.09	131.14	86.11	0.26	2.13		352
Jun	23	18:00	9,451	4.16	3.42	17.10	0.34	0.40	-	0.01	-	15.94	17.63	9.94	47.72	0.54	3.41	33.35	1.25	160.85	84.38	0.30	2.22		403
Jul	30	17:00	10,476	5.13	3.74	18.12	0.40	-	-	-	-	15.55	16.54	9.66	53.21	0.68	3.14	33.78	1.21	172.73	105.52	0.35	2.68		442
Aug	17	16:00	10,546	5.60	3.57	17.11	0.37	0.36	-	-	-	15.59	16.33	10.76	61.16	0.62	3.14	33.38	1.12	161.70	110.05	0.31	2.69		444
Sept	3	17:00	9,618	4.97	3.61	17.26	0.34	-	-	-	-	13.54	16.12	9.41	45.99	0.61	3.06	33.96	1.20	137.35	99.93	0.29	2.48		390
Oct	26	9:00	7,776	5.72	3.03	26.55	0.92	0.38	-	-	0.59	20.08	11.97	9.76	48.69	0.01	0.01	34.27	0.93	272.78	82.87	0.21	2.27		521
Nov	30	19:00	7,685	4.94	3.00	25.05	0.92	-	0.16	0.10	0.01	16.41	12.39	9.23	39.98	0.01	0.00	34.22	0.81	242.69	94.60	0.17	2.35		487
Dec	29	18:00	8,274	4.40	3.02	28.06	-	0.57	0.18	0.10	0.01	17.42	11.06	10.51	45.74	0.01	0.01	33.72	1.08	326.59	101.98	0.21	2.62		587
Total			103,708	64.9	39.4	270.6	8.3	1.9	0.6	0.6	0.6	208.6	174.0	117.5	564.3	3.3	16.1	400.7	13.0	2,622.3	1,138.8	3.0	28.8		5,677

Column			Other Service					Total OS
Customer Class	RS / SA	Day	j1	j2	j3	j4	j5	
RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		
Jan	15	8:00	379	58	90	333		861
Feb	4	8:00	431	62	89	322		905
March	2	8:00	354	50	66	307		776
April	2	9:00	343	31	117	222		713
May	29	17:00	674	101	155	310		1,240
Jun	23	18:00	674	111	157	312		1,254
Jul	30	17:00	788	152	149	348		1,437
Aug	17	16:00	856	157	240	316		1,569
Sept	3	17:00	744	116	224	299		1,383
Oct	26	9:00	365	41	126	301		833
Nov	30	19:00	409	47	122	298		875
Dec	29	18:00	453	48	122	294		916
Total			6,469	975	1,657	3,662	-	12,763

PacifiCorp
Attachment 9a3 - Load (Two Year Prior)
2019

Column			OAT1 (Part III - Network Service)																			f	
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18		f19
Customer Class RS / SA	Day	Time	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA NFO SA 894	BPA Airport Solar NFO SA 836	Total NFO
Jan	2	9:00	8,233	6.88	3.60	28.75	1.34	0.30	-	19.78	15.45	10.47	45.55	0.01	0.01	30.81	0.75	330.22	108.83	0.01	2.64	-	605
Feb	7	8:00	8,604	7.68	3.56	35.61	1.36	0.50	0.03	18.86	16.14	11.81	55.25	0.01	0.01	31.82	0.79	280.11	112.41	0.06	2.42	-	578
March	4	8:00	8,218	7.34	3.25	35.18	1.52	0.11	0.02	21.94	14.33	11.13	54.20	0.01	0.01	31.63	0.77	284.05	93.62	0.05	2.34	-	561
April	10	8:00	7,167	5.69	3.18	19.14	1.10	-	-	16.23	13.71	8.54	37.79	0.24	0.01	31.21	0.70	176.91	66.93	0.07	1.87	-	383
May	13	18:00	7,311	5.01	2.94	11.55	-	-	-	11.21	15.44	6.69	32.18	0.54	1.99	32.06	0.79	120.64	81.43	0.08	1.77	-	324
Jun	28	18:00	8,681	4.28	3.31	11.27	0.43	-	-	14.36	15.40	9.62	44.89	0.55	3.20	31.97	0.87	168.55	93.27	0.11	1.93	-	404
Jul	22	17:00	10,334	5.50	3.42	13.92	0.40	-	-	12.68	17.43	11.28	53.47	0.61	3.09	32.04	0.72	191.32	117.65	0.14	2.61	-	466
Aug	5	17:00	10,220	5.82	3.63	16.11	0.37	-	-	13.93	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.87	105.90	0.18	2.42	-	430
Sept	5	17:00	9,722	5.36	3.73	13.05	0.30	-	-	16.10	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11	-	409
Oct	30	8:00	8,274	6.57	3.50	26.58	1.27	0.37	0.13	18.17	14.16	11.60	48.47	0.01	0.01	32.06	0.78	298.06	92.90	0.07	2.49	-	557
Nov	26	18:00	8,081	4.45	3.36	25.32	1.16	-	0.18	17.03	13.84	11.06	43.68	0.01	0.01	32.27	0.55	247.44	78.49	0.07	2.16	-	481
Dec	17	18:00	8,498	4.81	3.17	24.42	0.90	-	0.18	17.09	13.91	9.79	43.64	0.01	0.01	32.61	0.72	290.96	65.63	0.08	2.65	0.24	511
Total			103,344	69	41	261	10	1	1	197	185	124	561	3	14	383	8	2,699	1,125	1	27	0	5,711

Column			Other Service				Total OS
			j1	j2	j3	j4	
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263	Total OS
Jan	2	9:00	408	64	148	324	943
Feb	7	8:00	383	64	81	340	868
March	4	8:00	314	33	58	320	724
April	10	8:00	338	18	60	290	706
May	13	18:00	405	32	99	295	831
Jun	28	18:00	617	95	121	317	1,150
Jul	22	17:00	772	151	148	318	1,389
Aug	5	17:00	805	152	148	318	1,423
Sept	5	17:00	758	166	146	289	1,358
Oct	30	8:00	384	44	69	334	831
Nov	26	18:00	431	48	74	299	852
Dec	17	18:00	464	60	85	314	924
Total			6,080	927	1,237	3,757	12,001

2021
PacificCorp
Attachment B - Load Division for True up

Customer		GATT Part II - Network Service																											Total NFO												
Class	RS/SA	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Yr	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Yr	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Yr	
Customer Class	RS/SA	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Yr	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Yr	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Yr	
Jan	18:00	8,234	4,400	2,380	20,41	1,00	0.18	0.18	0.01	30.43	10.09	10.09	45.70	0.01	0.00	30.50	1.13	274.24	113.91	2.30	507,773																				
Feb	19:00	7,547	3,817	2,297	20,78	1.76	0.20	0.19	0.01	19.40	14.39	10.04	48.06	0.11	0.00	34.70	1.40	262.57	115.11	2.44	547,789																				
Mar	1:00	7,547	5,550	5,118	20,03	1.05	0.37	0.16	0.01	21.40	14.74	9.18	43.94	0.01	0.01	34.79	1.23	272.49	100.24	2.41	541,693																				
Apr	1:00	7,599	5,888	5,225	20,72	0.97	0.30	0.16	0.01	19.40	14.37	8.82	40.06	0.06	0.00	34.54	1.23	250.90	93.10	1.86	544,129																				
May	31 18:00	8,234	4,723	3,243	19,72	0.45	0.46	-	-	1.23	14.69	16.07	10.25	36.08	0.00	3.08	34.51	1.07	100.69	61.80	1.90	366,873																			
Jun	30 17:00	10,795	6,066	4,191	23,38	0.38	-	-	-	1.20	13.23	20.10	11.04	48.31	0.00	3.20	30.12	1.60	107.23	107.21	2.35	479,262																			
Jul	6 17:00	10,861	6,305	3,771	18,13	0.40	0.39	-	-	1.42	14.60	17.07	11.68	50.30	0.00	3.34	24.70	1.91	201.64	108.66	2.73	484,130																			
Aug	10 17:00	10,546	6,350	3,721	22,08	0.39	0.16	-	-	1.30	17.30	20.10	11.09	54.03	0.61	2.99	34.78	1.62	108.84	100.85	2.05	440,963																			
Sep	13 17:00	9,488	6,617	3,223	13,80	0.29	0.18	-	-	1.02	11.77	18.11	10.76	47.62	0.02	2.19	24.78	1.82	139.70	88.80	2.03	382,607																			
Oct	13 9:00	7,074	5,862	2,893	24,40	0.75	-	-	-	0.62	17.19	15.96	9.90	31.01	0.30	0.01	33.80	1.36	109.29	80.08	1.95	422,009																			
Nov	22 18:00	7,823	6,144	3,295	22,07	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	107.60	84.73	-	422,381																			
Dec	28 18:00	9,708	5,292	3,272	22,31	1.60	0.00	0.10	0.12	0.01	18.13	18.49	11.66	50.00	0.01	0.01	33.13	1.05	310.70	120.74	2.80	617,544																			
Yr	156,381	85,744	50,769	279,72	9,09	3.42	0.68	0.64	7.48	39.60	197.28	171.46	544.02	3.51	13.63	472.70	16.90	2,527.88	1,129.34	-	5,650.1																				
Bus ICFP		8,898	6,448	3,322	23,31	0.76	0.28	0.10	0.05	6.82	16.60	18.42	10.12	43.34	0.29	1.32	34.40	1.41	214.82	92.11	-	2,916																			

Other Service						
1	2	3	4	5	6	7
USMFO	USMFO	Desert	Western Area Power			
CS	CS	CS	Administration	CS	CS	Total CS
Jan	427	56	107	305		896
Feb	450	58	109	299		846
Mar	379	43	95	340		827
Apr	414	76	141	253		864
May	548	56	109	302		1,015
Jun	731	106	186	317		1,340
Jul	870	106	190	303		1,509
Aug	834	147	227	300		1,511
Sep	772	137	195	298		1,362
Oct	375	50	137	227		789
Nov	399	80	129	291		897
Dec	651	110	116	284		952
Yr	6,611	1,077	1,679	3,461	-	17,776
Bus ICFP	551	65	140	291	-	1,066.07

Customer		GATT Part II - Long Term Firm Point-to-Point Transmission Service																																Total LTP						
Class	RS/SA	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Yr	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Yr	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Yr
Customer Class	RS/SA	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Yr	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Yr	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Yr
Jan	2:46	30	50	18	95	50	13	-	2	10	-	11	80	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Feb	2:46	30	50	18	95	50	13	-	2	10	-	11	80	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Mar	2:46	30	50	18	95	50	13	-	2	10	-	11	80	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Apr	2:46	30	50	18	95	50	13	-	2	10	-	11	80	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
May	2:46	30	50	18	95	50	13	-	2	10	-	11	80	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Jun	2:41	30	50	-	96	50	13	-	2	10	90	11	80	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	
Jul	2:41	30	50	-	96	50	13	-	2	10	90	11	80	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	
Aug	2:41	30	50	-	96	50	13	-	2	10	90	11	80	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	
Sep	2:41	30	50	-	96	50	13	-	2	10	90	11	80	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100		
Oct	2:41	30	50	-	96	50	13	-	2	10	90	11	80	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100		
Nov	2:46	30	50	-	96	50	13	-	2	10	-	11	80	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100		
Dec	2:46	30	50	-	96	50	13	-	2	10	-	11	80	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100		
Yr	29,327	360	600	72	473	600	160	-	26	120	230	120	600	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200			
Bus ICFP		2,466	30	60	4	50	13	-	2	10	10	11	80	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100			

Total Network & CS	Behind the Meter	Total Network Load	Network + CS + LTP
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PacifiCorp
Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(526,710,244)
1110000	146200	A/Amort-Oth Intang	(164,314,625)
1110000	146201	A/Amort-Hydr-Klamath	787,860
1110000	146210	A/Amort-Oth Lic/Hydr	(21,934,561)
1110000	146230	A/Amort-LsHld Imprmt	(13,333,090)
Attachment 5 input: Total Accumulated Amortization			(725,504,660)

PacifiCorp
Attachment 11 - Prepayments

Prepayments Detail - 2021

FERC Account	Account Number	Account Description	Category	2020 Year-end Balance	2021 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$ 5,672,419	\$ 17,347,567	\$ 11,509,993			\$ 11,509,993	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 2,237,443	\$ 2,316,931	\$ 2,277,187			\$ 2,277,187	
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -				\$ -
	132016	Prep Ins-Minority Owned Plants	Other	\$ 321,928	\$ 311,635	\$ 316,781	\$ 316,781			
	132045	Prepaid Workers Compensation	Labor-related	\$ 137,594	\$ 114,760	\$ 126,177				\$ 126,177
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 1,375,844	\$ 1,632,238	\$ 1,504,041				\$ 1,504,041
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$ 19,318,920	\$ 20,070,575	\$ 19,694,747			\$ 19,694,747	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ 12,685	\$ 29,204	\$ 20,944	\$ 20,944			
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 749,600	\$ 860,083	\$ 804,841	\$ 804,841			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 667,212	\$ 625,994	\$ 646,603	\$ 646,603			
	132096	Prepaid RECs for RPS (WA)	Other	\$ -	\$ -	\$ -	\$ -			
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$ 16,065,321	\$ 7,796,707	\$ 11,931,014	\$ 11,931,014			
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale	Other	\$ 7,403,557	\$ 6,440,950	\$ 6,922,254	\$ 6,922,254			
	132310	Prepaid Rating Agency Fees	Other	\$ 46,096	\$ 39,498	\$ 42,797	\$ 42,797			
	132320	Prepaid Surety Bond	Other	\$ 219,828	\$ -	\$ 109,914	\$ 109,914			
	132548	Prepaid Cedar Springs II	Other	\$ 157,284	\$ -	\$ 78,642	\$ 78,642			
	132551	Prepaid Dunlap	Other	\$ 207,914	\$ 207,914	\$ 207,914	\$ 207,914			
	132557	Prepaid GlenRock I	Other	\$ 185,437	\$ 185,437	\$ 185,437	\$ 185,437			
	132558	Prepaid GlenRock II	Other	\$ 146,102	\$ 146,102	\$ 146,102	\$ 146,102			
	132564	Prepaid High Plains	Other	\$ 556,311	\$ 556,311	\$ 556,311	\$ 556,311			
	132567	Prepaid Leaning Juniper	Other	\$ 282,370	\$ 282,370	\$ 282,370	\$ 282,370			
	132574	Prepaid McFadden Ridge	Other	\$ 106,767	\$ 106,767	\$ 106,767	\$ 106,767			
	132577	Prepaid Rolling Hills	Other	\$ 278,155	\$ 278,155	\$ 278,155	\$ 278,155			
	132580	Prepaid Seven Mile I	Other	\$ 185,437	\$ 185,437	\$ 185,437	\$ 185,437			
	132581	Prepaid Seven Mile II	Other	\$ 36,525	\$ 36,525	\$ 36,525	\$ 36,525			
	132603	Other Prepay-Ashton Plant Land	Other	\$ -	\$ -	\$ -	\$ -			
	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -			
	132620	Prepayments - Water Rights Lease	Other	\$ 1,121,820	\$ 1,133,351	\$ 1,127,585	\$ 1,127,585			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 557,594	\$ 402,423	\$ 480,009	\$ 480,009			
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -			
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ -	\$ -	\$ -	\$ -			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -	\$ -	\$ -	\$ -			
	132650	Prepaid Dues	Other	\$ -	\$ -	\$ -	\$ -			
	132700	Prepaid Rent	Plant-related	\$ 42,667	\$ 42,667	\$ 42,667			\$ 42,667	
	132705	Prepaid Pole Contact Rental	Other	\$ 324,852	\$ 324,809	\$ 324,830	\$ 324,830			
	132740	Prepaid O&M - Wind	Other	\$ 93,041	\$ 89,949	\$ 91,495	\$ 91,495			
	132755	Prepaid Aircraft Maint	Labor-related	\$ 203,009	\$ 100,000	\$ 151,504				\$ 151,504
	132825	Prepaid LGIA Transmission	Other	\$ -	\$ -	\$ -	\$ -			
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 516,172	\$ -	\$ 258,086	\$ 258,086			
	132900	Prepayments - Other	Labor-related	\$ 1,438,226	\$ 1,250,603	\$ 1,344,414				\$ 1,344,414
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 1,193,266	\$ 1,432,437	\$ 1,312,851	\$ 1,312,851			
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 3,110,401	\$ 3,467,002	\$ 3,288,702	\$ 3,288,702			
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 361,736	\$ 284,329	\$ 323,032	\$ 323,032			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -	\$ -			\$ -
	132910	Prepayments - Hardware & Software	Labor-related	\$ 12,416,731	\$ 11,130,782	\$ 11,773,757				\$ 11,773,757
	132926	Prepaid Royalties	Other	\$ -	\$ -	\$ -	\$ -			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (36,877)	\$ (15,805)	\$ (26,341)			\$ (26,341)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (972,407)	\$ (2,673,148)	\$ (1,822,777)	\$ (1,822,777)			
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,009,284	\$ 2,688,952	\$ 1,849,118	\$ 1,849,118			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,439,903	\$ 2,330,601	\$ 2,385,252	\$ 2,385,252			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -	\$ -	\$ -	\$ -			
	203000	Discount on Short-Term Securities	Other	\$ 1,653	\$ -	\$ 827	\$ 827			
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -			
Total Prepayments				\$ 80,191,819	\$ 81,560,111	\$ 80,875,965	\$ 32,477,818	\$ -	\$ 33,498,253	\$ 14,899,894

Allocator
Total Allocated to Transmission by Category

0.000%	100.000%	29.601%	9.187%
\$ -	\$ -	\$ 9,915,744	\$ 1,368,783

Appendix A input: Total Allocated to Transmission \$ 11,284,526

PacifiCorp
Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2020 and 2021

	Prior year	Current year
Hazelwood Substation	161,944	0
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	1,679,914	1,517,970

		Prior year	Current year
Total - PacifiCorp	214.47d	23,912,440	14,811,003

PacifiCorp
Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

Description	Revenue	MW	As Filed
			1=Revenue credit 0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,731,042	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	193,107	n/a	1
Deseret RS 280	0	139.9	0
Enel Cove Deferral Fee	0	n/a	1
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	20,424	n/a	1
Obsidian Deferral	0	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	0	n/a	1
Portland General Electric	0	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	0	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,972	n/a	1
USBR Weber Basin RS 286	41,587	n/a	1
UAMPS RS 297	0	550.9	0
UMPA RS 637	0	84.8	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	290.9	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	48,599	n/a	1
Iberdrola Deferral Fee	7,189	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Additional OS Revenue Credit	193,211	n/a	1
Att 3 input: Total OS contract revenue credits	6,406,882	1,066.5	

Short-term revenue

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	56,714,794
Third parties	7,117,331
Total short-term firm	63,832,125

Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	16,796,311
Third parties	37,255,007
Total short-term non-firm	54,051,318

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	73,511,105
Third parties	44,372,338
Att. 3 input: Total short term-firm and non-firm revenue	117,883,443

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	8,842,534,615	Bonds (221)	Form 1, pg 112, ln 18 c,d	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,267,150,000	9,267,150,000	9,267,150,000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0	
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
91	13-month average	20,988,276	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	18,031,923	17,937,371	17,842,919	17,748,267	17,653,715	17,568,363	17,477,011	25,038,041	24,929,070	24,820,100	24,711,130	24,599,593	24,493,189	
92	13-month average	39,792,153	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	37,670,714	37,383,190	37,096,206	36,808,669	36,521,131	36,258,708	35,996,285	43,377,944	43,678,490	43,507,415	43,248,882	42,941,450	42,678,915	
93	13-month average	3,099,866	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	3,388,709	3,340,170	3,291,631	3,243,092	3,194,553	3,146,014	3,097,475	3,048,936	3,000,397	2,951,858	2,903,319	2,856,017	2,836,065	
94	13-month average	8,446	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	13,971	13,052	12,133	11,214	10,295	9,376	8,458	7,539	6,620	5,701	4,782	3,717	2,945	
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
97	12-month sum	405,404,301	Interest on Long Term (427) and Associated Companies (430), LONG TERM ONLY	Form 1, pg 257, ln 33 i	33,540,062	33,526,525	33,516,542	33,519,806	33,523,178	33,526,004	32,876,491	33,923,186	34,646,614	34,646,033	34,654,115	33,546,664	33,499,144	
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0	
99	12-month sum	4,541,192	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	382,087	382,086	382,089	382,089	382,089	350,775	350,775	391,997	393,575	393,862	393,954	418,968	318,911	
100	12-month sum	607,365	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	47,302	74,673	
101	12-month sum	9,641	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	1,611	(1,158)	
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475	
112	13-month average	9,573,346,279	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	9,173,498,557	9,252,088,847	9,304,908,949	9,342,793,439	9,375,944,806	9,438,618,433	9,567,914,179	9,720,849,470	9,837,275,153	9,900,645,743	9,791,505,825	9,834,113,294	9,913,344,935	
114	13-month average	86,774,204	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	83,092,814	84,426,528	84,710,900	83,344,143	81,215,213	83,316,486	86,398,754	85,328,121	90,057,939	96,865,013	102,678,561	104,812,357	61,817,828	
115	13-month average (enter negative)	(18,514,257)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(19,097,488)	(19,012,075)	(18,926,662)	(18,841,250)	(18,775,837)	(18,670,424)	(18,585,011)	(18,499,598)	(18,414,185)	(18,328,772)	(18,243,940)	(18,157,946)	(17,132,153)	
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	

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

PacifiCorp Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment &
Asset Class 345 - Accessory Electrical Equipment
(At December 31, 2021)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,819,263
Bus	1,441,789
Fire Protection	1,083,497
Foundation And Substructure	2,519,792
Insulator	68,954
Lightning Arrester	278,061
Misc	1,776,854
Relay And Control	968,638
Steel Structure	274,163
Step-Up Transformer	154,580,976
Total 353.4 Class Assets	167,839,798
Wind Generation Facilities	168,492,871
34.5 kV Facilities	10,106,741
Appendix A input: Total Assets to Exclude	346,439,410

PacifiCorp
Attachment 16 - Unfunded Reserves

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

Description	Account Calculation	Reserve type	Accrued Liability:		Charged to:		Prior year	Current Year	Projection		By Category				Total Transmission-related Unfunded Reserves
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end	Beg/End-of-Year Average	Category	100% Transmission	Plant	Labor	Other	
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555	(17.6)	(11.1)	(14.4)	Other				(14.358)	
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555/165	(7.0)	(5.8)	(6.3)	Other				(6.298)	
Lidar (Wood Hollow)	Estimate by Legal	Unfunded	248070	242	545500	426.3	(2.0)	(2.0)	(2.0)	Other				(2.000)	
BTL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	545500-502	426.5	(0.1)	(0.1)	(0.1)	Other				(0.050)	
BPA Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050	565	(0.2)	(0.2)	(0.2)	Other				(0.232)	
Accum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	301913	456	(6.0)	(5.3)	(5.7)	100% Transmission	(5.655)			(3.240)	
Accum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	310975	449.1	(3.2)	(3.2)	(3.2)	Other				(7.657)	
Trapper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	120165/515100	151/501	(7.0)	(8.4)	(7.7)	Other				(17.689)	
Klamath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	545500	545	(33.0)	(2.4)	(17.7)	Other				(17.689)	
Accrued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253	582300	566/567	(0.7)	(0.2)	(0.4)	100% Transmission	(0.446)			(1.614)	
Accrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	582300	589	(1.5)	(1.7)	(1.6)	Other				(1.614)	
Injuries & Damages Reserve Risk ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	545050	426.5	0.0	0.0	0.0	Labor		0.000			
Injuries & Damages Reserve Risk ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	545050	925	(256.3)	(255.5)	(255.9)	Other				(255.882)	
Injuries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimate by Legal ("Labor")	Unfunded	116925	228.2	545050	426.5	0.0	0.0	0.0	Labor		0.000			
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	545050	925	0.0	0.0	0.0	Other				0.000	
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	156909	228.2	549302	925	115.3	115.3	115.3	Other				115.250	
Self-Insured Property Reserve - Pacific Power	Estimate by Legal ("Other")	Unfunded	280307	228.1	545500	925	0.0	(1.0)	(0.5)	Other				(0.500)	
Provision for Customer A/R (CSS)	Calculation based on actuals	Unfunded	118100	144	550750	904	(15.2)	(16.2)	(15.7)	Other				(15.696)	
Provision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	550750	904	(0.0)	(0.1)	(0.1)	Other				(0.072)	
Provision for Other A/R (Joint Use)	Calculation based on actuals	Unfunded	118155	172	301869	454	(0.1)	(0.2)	(0.2)	Other				(0.156)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue - c	Unfunded	118157	144	550776	904	(0.1)	(0.1)	(0.1)	Other				(0.097)	
Provision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	550750	904	(0.8)	(0.8)	(0.8)	Other				(0.788)	
Bad Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	550775	904	(1.0)	(1.0)	(1.0)	Other				(1.003)	
Provision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	301119	440	(0.0)	(0.0)	(0.0)	Other				(0.157)	
Provision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	301119	440	(0.4)	0.0	(0.2)	Other				(0.202)	
Inventory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	various	506/553/557	(0.4)	(0.1)	(0.2)	Other				(0.244)	
Inventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	various	598	(0.9)	(0.9)	(0.9)	Other				(0.893)	
Inventory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	various	593	(0.6)	(0.7)	(0.6)	Other				(0.604)	
Construction Work-in-Progress (CWIP) Reserve	Estimate by PP/RMP Finance	Unfunded	148001	107	554990	557/593/598	(7.0)	(6.8)	(6.8)	Other				(6.796)	
CWIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	148019/554702	108/426.5	(2.3)	0.0	(1.1)	Other				(1.137)	
Contra PP&E - Cholla UA - CWIP	Estimate based on current balance	Unfunded	148907	107	185861/554702	182.3426.5	0.0	0.0	0.0	Other				0.000	
Uncollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	550750	904	(0.2)	(0.2)	(0.2)	Other				(0.209)	
Accrued Ligated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	289540/120151/515100	253/151/501	(9.0)	(8.5)	(8.7)	Other				(8.727)	
Accrued Ligated Damages (Current) - Cholla	Estimate by Fuels	Unfunded	210678	232	120161/515100	151/501	(19.6)	0.0	(9.8)	Other				(9.803)	
Accrual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	various	Follows Labor	(2.6)	(3.2)	(2.9)	Labor		(2.903)			
Annual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	0.0	Labor		0.000			
401(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(2.0)	(1.9)	(2.0)	Labor		(1.975)			
Safety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	0.0	(2.3)	(1.2)	Labor		(1.163)			
CLI Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by AIP	Prerefunded	289000	253.99	various	various	(0.0)	0.0	(0.0)	Other				(0.007)	
Accrued Ligated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	210675	232	(2.2)	0.0	(1.1)	Other				(1.119)	
FICA Taxes - ER deferral (CARES Act)	Calculation by Payroll	Unfunded	289322	236	580500	Follows Labor	(12.0)	0.0	(6.0)	Labor		(6.021)			
Vacation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.8)	(2.8)	(2.8)	Labor				(2.817)	
Vacation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	500517	Follows Labor	(2.0)	(2.2)	(2.1)	Labor				(2.096)	
Vacation Accrual IBEW 059	Calculation by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.4)	(2.4)	(2.4)	Labor				(2.429)	
Personal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.1)	(0.0)	(0.1)	Labor				(0.050)	
Personal Time Accrual UWUA 127	Calculation by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.7)	(3.4)	(3.6)	Labor				(3.587)	
Personal Time Accrual UWUA 197	Calculation by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.2)	(0.2)	(0.2)	Labor				(0.181)	
Personal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	500516	Follows Labor	(17.7)	(17.1)	(17.4)	Labor				(17.447)	
Sick Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	500515	Follows Labor	(5.9)	(6.2)	(6.0)	Labor				(6.021)	
Supplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	501102	Follows Labor/926	(1.6)	(1.6)	(1.6)	Other				(1.573)	
Pension - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	501105	Follows Labor/926	(0.5)	(0.5)	(0.5)	Labor				(0.502)	
FAS 158 SERP Liability	Calculation based on actuarial	Unfunded	280465	228.35	501115	Follows Labor/926/426.5	(58.1)	(53.7)	(55.9)	Labor				(55.878)	
FAS 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	Accum OCI/partially offsetting unfunded SERP liability	299107	219	554032	Follows Labor/926	25.3	22.7	24.0	Labor				24.021	
FAS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	501160	Follows Labor/926	(25.7)	(22.0)	(23.8)	Labor				(23.818)	
Wasatch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	501160	Follows Labor/926	(2.4)	(2.2)	(2.3)	Labor				(2.308)	
Totals							(394.0)	(315.7)	(354.8)			(6.101)	0.000	(105.175)	(243.553)

Allocators	100.000%	25.790%	9.187%	0.000%
Total (\$ millions)	(6.101)	0.000	(9.662)	0.000

Appendix A input (15,762,530)

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

FERC Acct	Description	2021 Expense
4265000	OTHER DEDUCTIONS	84
5020000	STEAM EXPENSES	581
5060000	MISC STEAM PWR EXP	291,370
5063000	MISC STEAM JVA CR	(44,736)
5120000	MANT OF BOILR PLNT	2,097
5140000	MAINT MISC STM PLN	2,522
5350000	OPER SUPERV & ENG	60,356
5390000	MSC HYD PWR GEN EX	36,965
5480000	GENERATION EXP	17,445
5490000	MIS OTH PWR GEN EX	4,963
5530000	MNT GEN & ELEC PLT	5,685
5560000	SYS CTRL & LD DISP	3,445
5570000	OTHER EXPENSES	68,163
5600000	OPER SUPERV & ENG	51,416
5612000	LD - MONITOR & OPER	8,235
5615000	REL PLAN & STDS DEV	7,001
5660000	MISC TRANS EXPENSE	0
5680000	MNT SUPERV & ENG	7,702
5700000	MAINT STATION EQIP	979
5710000	MAINT OVHD LINES	572
5800000	OPER SUPERV & ENG	61,277
5810000	LOAD DISPATCHING	22,877
5850000	STRT LGHT-SGNL SYS	2,293
5880000	MSC DISTR EXPENSES	21,663
5900000	MAINT SUPERV & ENG	38,859
5920000	MAINT STAT EQUIP	3,733
5930000	MAINT OVHD LINES	3,251
5950000	MAINT LINE TRNSFRM	6,640
5970000	MNT OF METERS	881
5980000	MNT MISC DIST PLNT	3,305
7071000	LBR CLR - RMP	280,967
7072000	LBR CLR - PACPWR	278,469
7081000	Stores Exp CLR - RMP	18,032
7082000	Stores Exp CLR - PP	40,434
9010000	SUPRV (CUST ACCT)	16,758
9020000	METER READING EXP	1,141
9030000	CUST RCRD/COLL EXP	2,616
9031000	CUST RCRD/CUST SYS	6,539
9032000	CUST ACCTG/BILL	11,117
9033000	CUST ACCTG/COLL	50,033
9036000	CUST ACCTG/COMMON	56,785
9081000	CUST ASST EXP-GENL	1,366
9084000	DSM DIRECT	12,275
9086000	CUST SERV	12,717
9090000	INFOR/INSTRCT ADV	3,559
9200000	ADMIN & GEN SALARY	218,613
9350000	MAINT GENERAL PLNT	62
Attachment 5 input: Total PBOP		1,701,106

Notes:

Total expense was a net debit for 2018 - 2021
Total expense was a net benefit (negative) for 2014-2017.
Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge.
The increase in expense in 2021 as compared to 2020 is primarily due to changes in actuarial assumptions.

Ties to SAP company code 1000 - accounts 501153-501158. Excludes 501144 (State Situs) and 501149 (Western Coal Carrier-Other power supply actuarial costs).

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Enclosure 5

True-Up variance analysis

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			2021 Form 1 data		2020 Form 1 data	Absolute change	Percent change
			True-up		2020 data in Settlement model	2021 True-up value minus 2021 Projection (as-filed)	Change over 2021 Projection (as-filed)
Allocators							
Wages & Salary Allocation Factor							
1	Transmission Wages Expense	354.21b		29,153,152	27,994,491	1,158,661	4.14%
2	Total Wages Expense	354.28b		359,153,337	367,294,560	(8,141,223)	-2.22%
3	Less A&G Wages Expense	354.27b		41,806,504	43,815,481	(2,008,977)	-4.59%
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)		317,346,833	323,479,079	(6,132,246)	-1.90%
5	Wages & Salary Allocator	(Line 1 / Line 4)		9.1865%	8.6542%	0.5323%	6.15%
Plant Allocation Factors							
6	Electric Plant in Service	(Note M) Attachment 5		31,242,730,613	30,332,252,385	910,478,228	3.00%
7	Accumulated Depreciation (Total Electric Plant)	(Note M) Attachment 5		10,308,795,383	9,940,197,313	368,598,070	3.71%
8	Accumulated Amortization	(Note N) Attachment 5		707,453,619	689,402,579	18,051,040	2.62%
9	Total Accumulated Depreciation	(Line 7 + 8)		11,016,249,002	10,629,599,892	386,649,110	3.64%
10	Net Plant	(Line 6 - Line 9)		20,226,481,611	19,702,652,493	523,829,118	2.66%
11	Transmission Gross Plant (excluding Land Held for Future Use)	(Line 24 - Line 23)		7,980,747,289	8,034,520,619	(53,773,329)	-0.67%
12	Gross Plant Allocator	(Line 11 / Line 6)		25.5443%	26.4884%	-0.9440%	-3.56%
13	Transmission Net Plant (excluding Land Held for Future Use)	(Line 32 - Line 23)		5,869,003,644	5,988,326,781	(119,323,137)	-1.99%
14	Net Plant Allocator	(Line 13 / Line 10)		29.0164%	30.3935%	-1.3771%	-4.53%
Plant Calculations							
Plant In Service							
15	Transmission Plant In Service	(Note M) Attachment 5		7,756,261,485	7,627,712,649	128,548,836	1.69%
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P) Attachment 6		0	198,774,682	(198,774,682)	-100.00%
17	Total Transmission Plant	(Line 15 + Line 16)		7,756,261,485	7,826,487,331	(70,225,846)	-0.90%
18	General Plant	(Note N) Attachment 5		1,363,217,035	1,349,470,354	13,746,681	1.02%
19	Intangible Plant	(Note N) Attachment 5		1,080,424,706	1,054,374,613	26,050,092	2.47%
20	Total General and Intangible Plant	(Line 18 + Line 19)		2,443,641,740	2,403,844,967	39,796,773	1.66%
21	Wage & Salary Allocator	(Line 5)		9.1865%	8.6542%		
22	General and Intangible Allocated to Transmission	(Line 20 * Line 21)		224,485,804	208,033,288	16,452,517	7.91%
23	Land Held for Future Use	(Notes B & L) Attachment 5		1,598,942	1,679,914	(80,972)	-4.82%
24	Total Plant in Rate Base	(Line 17 + Line 22 + Line 23)		7,982,346,232	8,036,200,533	(53,854,301)	-0.67%

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			2021 Form 1 data	True-up	2020 Form 1 data	Absolute change	Percent change
					2020 data in Settlement model	21 True-up value minus 2021 Projection (as-filed)	Change over 2021 Projection (as-filed)
Accumulated Depreciation and Amortization							
25	Transmission Accumulated Depreciation	(Note M) Attachment 5		1,999,529,240	1,942,552,607	56,976,634	2.93%
26	Accumulated General Depreciation	(Note N) Attachment 5		514,057,038	508,181,970	5,875,068	1.16%
27	Accumulated Amortization	(Note N) (Line 8)		707,453,619	689,402,579	18,051,040	2.62%
28	Accumulated General and Intangible Depreciation	(Line 26 + 27)		1,221,510,657	1,197,584,549	23,926,108	2.00%
29	Wage & Salary Allocator	(Line 5)		9.1865%	8.6542%		
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Line 28 * Line 29)		112,214,404	103,641,231	8,573,174	8.27%
31	Total Accumulated Depreciation and Amortization	(Line 25 + Line 30)		2,111,743,645	2,046,193,838	65,549,807	3.20%
32	Total Net Property, Plant & Equipment	(Line 24 - Line 31)		5,870,602,587	5,990,006,695	(119,404,109)	-1.99%
Adjustments To Rate Base							
Accumulated Deferred Income Taxes							
33	ADIT net of FASB 106 and 109	Attachment 1A		(795,129,751)	(774,655,922)	(20,473,829)	-2.64%
33b	Excess or Deficient ADIT Balance	Attachment 1B		(356,992,668)	(366,940,673)	9,948,006	2.71%
CWIP for Incentive Transmission Projects							
34	CWIP Balances for Current Rate Year	(Note O) Attachment 6		0	0	0	n/m
ITC Adjustment							
35	IRC 46(f)1 adjustment	Attachment 5		(8,032)	(14,278)	6,245	43.74%
Unfunded Reserves							
36	Unfunded Reserves	Attachment 16		(14,622,165)	(14,028,701)	(593,464)	-4.23%
Prepayments							
37	Prepayments	(Note K & N) Attachment 11		11,088,781	8,298,155	2,790,626	33.63%
Abandoned Plant							
38	Unamortized Abandoned Plant	(Note O)		0	0	0	n/m
Materials and Supplies							
39	Undistributed Stores Expense	(Note N) Attachment 5		0	0	0	n/m
40	Wage & Salary Allocator	(Line 5)		9.1865%	8.6542%	0	6.15%
41	Total Undistributed Stores Expense Allocated to Transmission	(Line 39 * Line 40)		0	0	0	n/m
42	Construction Materials & Supplies	(Note N) Attachment 5		190,229,198	176,943,869	13,285,329	7.51%
43	Wage & Salary Allocator	(Line 5)		9.1865%	8.6542%		
44	Construction Materials & Supplies Allocated to Transmission	(Line 42 * Line 43)		17,475,456	15,313,057	2,162,399	14.12%
45	Transmission Materials & Supplies	(Note N) Attachment 5		1,023,677	1,231,929	(208,252)	-16.90%
46	Total Materials & Supplies Allocated to Transmissior	(Line 41 + Line 44 + Line 45)		18,499,133	16,544,986	1,954,147	11.81%
Cash Working Capital							
47	Operation & Maintenance Expense	(Line 75)		80,052,400	83,834,974	(3,782,573)	-4.51%
48	1/8th Rule	(Note S) Zero		0.0%	0.0%		
49	Total Cash Working Capital Allocated to Transmissior	(Line 47 * Line 48)		0	0	0	n/m
Network Upgrade Balance							
50	Network Upgrade Balance	(Note N) Attachment 5		(147,863,814)	(147,761,488)	(102,326)	-0.07%
51	Total Adjustment to Rate Base	(Lines 33 + 33b + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)		(1,285,028,515)	(1,278,557,921)	(6,470,594)	-0.51%
52	Rate Base	(Line 32 + Line 51)		4,585,574,072	4,711,448,774	(125,874,703)	-2.67%

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Operations & Maintenance Expense							
Transmission O&M							
53	Transmission O&M	Attachment 5	232,161,868		210,641,245	21,520,623	10.22%
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	Attachment 5	10,309,902		11,293,495	(983,593)	-8.71%
55	Less: Account 565	Attachment 5	159,058,497		141,188,225	17,870,272	12.66%
56	Transmission O&M	(Lines 53 - 55)	62,793,469		58,159,525	4,633,944	7.97%
Allocated Administrative & General Expenses							
57	Total A&G	320.197b	170,669,671		275,277,135	(104,607,464)	-38.00%
58	Less Actual PBOP Expense Adjustment	Attachment 5	0		0	0	n/m
59	Less Property Insurance Account 924	320.185b	4,207,600		4,494,291	(286,691)	-6.38%
60	Less Regulatory Asset Amortizations Account 930.2	Attachment 5	0		0	0	n/m
61	Less Regulatory Commission Exp Account 928	(Note D) 320.189b	26,427,417		25,986,830	440,587	1.70%
62	Less General Advertising Exp Account 930.1	(Note C) 320.191b	8,074		14,951	(6,877)	-46.00%
63	Less Membership Dues	Attachment 5	860,993		676,503	184,489	27.27%
64	Administrative & General Expenses	(Line 57 - Sum (Lines 58 to 63))	139,165,587		244,104,560	(104,938,972)	-42.99%
65	Wage & Salary Allocator	(Line 5)	9.1865%		8.6542%		
66	Administrative & General Expenses Allocated to Transmissior	(Line 64 * Line 65)	12,784,484		21,125,270	(8,340,786)	-39.48%
Directly Assigned A&G							
67	Regulatory Commission Exp Account 928	(Note E) Attachment 5	3,399,644		3,359,714	39,930	1.19%
68	General Advertising Exp Account 930.1 - Safety-related Advertising	Attachment 5	0		0	0	n/m
69	Subtotal - Accounts 928 and 930.1 - Transmission Related	(Line 67 + Line 68)	3,399,644		3,359,714	39,930	1.19%
70	Property Insurance Account 924	(Note F) Attachment 5	4,207,600		4,494,291	(286,691)	-6.38%
71	General Advertising Exp Account 930.1 - Education and Outreach	Attachment 5	0		0	0	n/m
72	Total Accounts 924 and 930.1 - General	(Line 70 + Line 71)	4,207,600		4,494,291	(286,691)	-6.38%
73	Gross Plant Allocator	(Line 12)	25.5443%		26.4884%		
74	A&G Directly Assigned to Transmissior	(Line 72 * Line 73)	1,074,803		1,190,465	(115,661)	-9.72%
75	Total Transmission O&M	(Lines 56 + 66 + 69 + 74)	80,052,400		83,834,974	(3,782,573)	-4.51%
Depreciation & Amortization Expense							
Depreciation Expense							
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H) Attachment 5	134,616,361		116,134,858	18,481,503	15.91%
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H) Attachment 5	47,626,073		45,818,998	1,807,075	3.94%
78	Intangible Amortization	(Note H) Attachment 5	58,013,199		46,992,581	11,020,618	23.45%
79	Total	(Line 77 + Line 78)	105,639,272		92,811,579	12,827,693	13.82%
80	Wage & Salary Allocator	(Line 5)	9.1865%		8.6542%		
81	General Depreciation and Intangible Amortization Functionalized to Transmissior	(Line 79 * Line 80)	9,704,580		8,032,089	1,672,491	20.82%
82	Abandoned Plant Amortization	(Note O)	0		0	0	n/m
83	Total Transmission Depreciation & Amortization	(Lines 76 + 81 + 82)	144,320,941		124,166,947	20,153,994	16.23%
Taxes Other Than Income							
84	Taxes Other than Income Taxes	Attachment 2	47,281,609		48,450,808	(1,169,200)	-2.41%
85	Total Taxes Other than Income Taxes	(Line 84)	47,281,609		48,450,808	(1,169,200)	-2.41%

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Return \ Capitalization Calculations							
Long-Term Debt							
86	Account 221 Bonds	Attachment 14	8,842,534,615	8,394,650,000	447,884,615	5.34%	
87	Less Account 222 Reacquired Bonds	Attachment 14	0	0	0	n/m	
88	Account 223 Long-term Advances from Associated Cos.	Attachment 14	0	0	0	n/m	
89	Account 224 Other Long-term Debt	Attachment 14	0	0	0	n/m	
90	Gross Proceeds Outstanding Long-term Debt	Sum Lines 86 through 89	8,842,534,615	8,394,650,000	447,884,615	5.34%	
91	Less Account 226 Unamortized Discount	(Note T) Attachment 14	20,988,276	16,847,657	4,140,619	24.58%	
92	Less Account 181 Unamortized Debt Expense	(Note T) Attachment 14	39,782,153	36,907,274	2,874,879	7.79%	
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T) Attachment 14	3,099,866	3,679,943	(580,077)	-15.76%	
94	Plus Account 225 Unamortized Premium	(Note T) Attachment 14	8,446	19,483	(11,037)	-56.65%	
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T) Attachment 14	0	0	0	n/m	
96	Net Proceeds Long Term Debt	Sum Lines 90 through 95	8,778,672,766	8,337,234,610	441,438,157	5.29%	
Long Term Debt Cost							
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T) Attachment 14	405,404,301	395,449,302	9,954,998	2.52%	
98	Less Hedging Expense	(Note R) Attachment 14	0	0	0	n/m	
99	Account 428 Amortized Debt Discount and Expense	(Note T) Attachment 14	4,541,192	4,430,043	111,149	2.51%	
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T) Attachment 14	607,365	582,467	24,898	4.27%	
101	Less Account 429 Amortized Premium	(Note T) Attachment 14	9,641	11,026	(1,385)	-12.56%	
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T) Attachment 14	0	0	0	n/m	
103	Total Long Term Debt Cost	Sum Lines 97 through 102	410,543,217	400,450,788	10,092,430	2.52%	
Preferred Stock and Dividend							
104	Account 204 Preferred Stock Issued	Attachment 14	2,397,600	2,397,600	0	0.00%	
105	Less Account 217 Reacquired Capital Stock (preferred)	Attachment 14	0	0	0	n/m	
106	Account 207 Premium on Preferred Stock	Attachment 14	0	0	0	n/m	
107	Account 207-208 Other Paid-In Capital (preferred)	Attachment 14	0	0	0	n/m	
108	Less Account 213 Discount on Capital Stock (preferred)	Attachment 14	0	0	0	n/m	
109	Less Account 214 Capital Stock Expense (preferred)	Attachment 14	0	0	0	n/m	
110	Total Preferred Stock	Sum Lines 104 through 109	2,397,600	2,397,600	0	0.00%	
111	Preferred Dividend	Attachment 14 (Enter positive)	161,902	161,902	0	0.00%	
Common Stock							
112	Proprietary Capital	Attachment 14	9,573,346,279	8,825,482,942	747,863,338	8.47%	
113	Less: Total Preferred Stock	(Line 110)	2,397,600	2,397,600	0	0.00%	
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings	Attachment 14	86,774,204	74,154,436	12,619,768	17.02%	
115	Less: Account 219	Attachment 14	(18,514,257)	(15,828,669)	(2,685,588)	-16.97%	
116	Total Common Stock	Sum Lines 112 through 115	9,502,688,732	8,764,759,574	737,929,158	8.42%	

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			True-up		2020 data in Settlement model	Absolute change	Change over 2021 Projection (as-filed)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 + 116))	48.19%	48.19%	-0.72%	
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 + 116))	0.01%	0.01%	0.00%	
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 + 116))	51.79%	51.07%	0.72%	
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.68%	4.80%	-0.13%	
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%	6.75%	0.00%	
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%	9.80%		
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.25%	2.35%		
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%	0.00%		
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.08%	5.00%		
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.3304%	7.36%	-0.02%	
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	336,141,214	346,545,166	(10,403,952)	-3.00%
Composite Income Taxes								
Income Tax Rates								
128	FIT = Federal Income Tax Rate		(Note G)	Attachment 5	21.00%	21.00%	0.00%	
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%	4.54%	0.00%	
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%	0.00%	0.00%	
131	T	$T = 1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$			24.587%	24.587%		
132	T / (1-T)				32.602%	32.602%		
ITC Adjustment								
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(388,582)	(684,637)	296,055	43.24%
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(515,269)	(907,845)	392,576	43.24%
135	Income Tax Component =	$(T/(1-T)) * Investment Return * (1-(WCLTD/ROR)) =$		[Line 132 * Line 127 * (1 - (Line 123 / Line 126))]	75,894,794	76,893,450	(998,656)	-1.30%
135b	Excess or Deficient ADIT Amortization			Attachment 1B	(19,896,011)	(19,896,011)	0	0.00%
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Line 135b * 1 / (1-T)	(26,382,594)	(26,382,594)	0	0.00%
136	Total Income Taxes			(Line 134 + Line 135 + Line 135c)	48,996,931	49,603,011	(606,080)	-1.22%

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Revenue Requirement							
Summary							
137	Net Property, Plant & Equipment	(Line 32)	5,870,602,587	5,990,006,695	(119,404,109)	-1.99%	
138	Total Adjustment to Rate Base	(Line 51)	(1,285,028,515)	(1,278,557,921)	(6,470,594)	-0.51%	
139	Rate Base	(Line 52)	4,585,574,072	4,711,448,774	(125,874,703)	-2.67%	
140	Total Transmission O&M	(Line 75)	80,052,400	83,834,974	(3,782,573)	-4.51%	
141	Total Transmission Depreciation & Amortization	(Line 83)	144,320,941	124,166,947	20,153,994	16.23%	
142	Taxes Other than Income	(Line 85)	47,281,609	48,450,808	(1,169,200)	-2.41%	
143	Investment Return	(Line 127)	336,141,214	346,545,166	(10,403,952)	-3.00%	
144	Income Taxes	(Line 136)	48,996,931	49,603,011	(606,080)	-1.22%	
145	Gross Revenue Requirement	(Sum Lines 140 to 144)	656,793,095	652,600,907	4,192,188	0.64%	
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities							
146	Transmission Plant In Service	(Line 15)	7,756,261,485	7,627,712,649	128,548,836	1.69%	
147	Excluded Transmission Facilities	(Note J) Attachment 15	346,439,410	363,310,708	(16,871,299)	-4.64%	
148	Included Transmission Facilities	(Line 146 - Line 147)	7,409,822,075	7,264,401,941	145,420,134	2.00%	
149	Inclusion Ratio	(Line 148 / Line 146)	95.53%	95.24%			
150	Gross Revenue Requirement	(Line 145)	656,793,095	652,600,907	4,192,188	0.64%	
151	Adjusted Gross Revenue Requirement	(Line 149 * Line 150)	627,456,925	621,517,290	5,939,634	0.96%	
Revenue Credits							
152	Revenue Credits	Attachment 3	133,378,159	98,029,233	35,348,926	36.06%	
153	Net Revenue Requirement	(Line 151 - Line 152)	494,078,766	523,488,058	(29,409,292)	-5.62%	
Net Plant Carrying Charge							
154	Gross Revenue Requirement	(Line 150)	656,793,095	652,600,907	4,192,188	0.64%	
155	Net Transmission Plant	(Line 17 - Line 25 + Line 34)	5,756,732,244	5,883,934,724	(127,202,480)	-2.16%	
156	Net Plant Carrying Charge	(Line 154 / Line 155)	11.4091%	11.0912%	0.32%		
157	Net Plant Carrying Charge without Depreciation	(Line 154 - Line 76) / Line 155	9.0707%	9.1175%	-0.05%		
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.3805%	2.3848%	0.00%		
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)	271,654,950	256,452,729	15,202,221	5.93%	
160	Increased Return and Taxes	Attachment 4	416,630,993	428,054,955	(11,423,962)	-2.67%	
161	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 159 + Line 160)	688,285,943	684,507,684	3,778,259	0.55%	
162	Net Transmission Plant	(Line 17 - Line 25 + Line 34)	5,756,732,244	5,883,934,724	(127,202,480)	-2.16%	
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 161 / Line 162)	11.9562%	11.6335%			
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 161 - Line 76) / Line 162	9.6178%	9.6597%			
165	Net Revenue Requirement	(Line 153)	494,078,766	523,488,058	(29,409,292)	-5.62%	
166	Facility Credits under Section 30.9 of the OATT	Attachment 5	0	0	0	n/m	
167	Transmission Incentive Credit	Attachment 7	5,375,322	5,341,517	33,805	0.63%	
168	Interest on Network Upgrade Facilities	Attachment 5	4,690,561	4,932,710	(242,148)	-4.91%	
169	Net Zonal Revenue Requirement	(Line 165 + 166 + 167 + 168)	504,144,648	533,762,284	(29,617,636)	-5.55%	
Network Service Rate							
170	12 CP Monthly Peak (MW)	(Note I) Attachment 9a/9b	14,400	14,253	147	1.03%	
171	Rate (\$/MW-year)	(Line 169 / 170)	35,009	37,449	(2,440)	-6.51%	
172	Network Service Rate (\$/MW-year)	(Line 171)	35,009	37,449	(2,440)	-6.51%	

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 True-up
			2021 Form 1 data True-up
Notes			

2021 Projection (as-filed)		
2020 Form 1 data	Absolute change	Percent change
2020 data in Settlement model	21 True-up value minus 2021 Projection (as-filed)	Change over 2021 Projection (as-filed)

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

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544
5	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,309,902
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,309,902
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,400,427
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.715944
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.05966
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01377
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00275
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00197
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.17
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.08

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	\$627,456,925
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$6,262,922
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$127,115,237
4	Total Revenue Credits	Line 2 + Line 3	\$133,378,159
5	Interest on Network Upgrades	Attachment 5	\$4,690,561
6	Transmission Incentive Credit	Attachment 7	\$5,375,322
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$504,144,648
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,400
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$35.009006
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.917417
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.673250
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.134650
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.096179
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$8.42
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.01

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	
2	ADIT-281	Sch. 281 Below	(152,581,995)	(152,581,995)	0	0	0	
3	ADIT-283	Sch. 283 Below	(364,979,817)	(356,345,908)	0	(8,507,535)	(126,374)	
4	ADIT-190	Sch. 190 Below	833,392,628	804,724,812	165,361	0	28,502,455	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,405,067,983)	(1,528,660,219)	(767,419,511)	10,099,852	(119,088,105)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.0164%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(767,419,511)	2,930,617	(10,940,061)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)						Attachment 1a input --> (775,428,955)

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							
Employee Benefits							
287180	505.450	Accrued Payroll Taxes	5,921,455	0	0	5,921,455	Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560	Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	5,719,086	0	0	5,719,086	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200	Deferred Comp. Accrual - Cash Basis	2,021,585	0	0	2,021,585	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	642,883	0	0	642,883	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual - Cash Basis	392,183	392,183	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	7,251,426	0	0	7,251,426	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	588,016	0	0	588,016	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	6,314,483	0	0	6,314,483	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287447	720.830	Western Coal Carr Ret Med Accrual	2,340,890	0	0	2,340,890	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800	FAS 158 Pension Liability	21,722,235	21,722,235	0	0	Total unfunded pension liability as required under FAS 158.
287462	720.820	FAS 158 SERP Liability	14,277,015	14,277,015	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287336	730.120	FAS 133 Derivatives - Book Unrealized	4,206,646	4,206,646	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839	NonCurr Liab - Frozen MTM	13,152,939	13,152,939	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:							
287051	705.340	RL Income Tax Deferral - CA	1,314,783	1,314,783	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287052	705.341	RL Income Tax Deferral - ID	58,420	58,420	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Idaho customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287053	705.342	RL Income Tax Deferral - OR	3,022,944	3,022,944	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL Income Tax Deferral - WA	2,298,082	2,298,082	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	661,064	661,064	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	1,634,632	1,634,632	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	17,065,239	17,065,239	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	3,924,768	3,924,768	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	8,912,729	8,912,729	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287	RL - Protected PP&E EDIT - CA	8,442,608	8,442,608	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.

287112	705.288	RL - Protected PP&E EDIT - ID	21,413,484	21,413,484	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	93,999,686	93,999,686	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	23,003,360	23,003,360	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	53,333,824	53,333,824	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	165,384,067	165,384,067	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	723,151	723,151	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287122	705.295	RL - Non Protected PP&E EDIT- ID	194,245	194,245	0	0	0	Regulatory liability established to defer Idaho's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	6,444,284	6,444,284	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	13,062,075	13,062,075	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287176	705.412	RL - Cholla Decommissioning - OR	2,257,941	2,257,941	0	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	5,026,684	5,026,684	0	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL OR Clean Fuels Program	608,482	608,482	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL Income Tax Property Flowthru	(62,227,765)	(62,227,765)	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL Income Tax Property Flowthru - PMI	1,071,308	1,071,308	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287191	705.280	RL Non-Property EDIT - CA	190,782	190,782	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287192	705.281	RL Non-Property EDIT - ID	23,575	23,575	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.
287195	705.284	RL Non-Property EDIT - WA	326,187	326,187	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287196	705.285	RL Non-Property EDIT - WY	459,649	459,649	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
287198	320.279	RL FAS 158 Post-Retirement	2,662,212	2,662,212	0	0	0	A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL WA Decoupling Mechanism	493,787	493,787	0	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	12,847,564	12,847,564	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	184,253	184,253	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,971,636	1,971,636	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287213	425.381	RL - BPA Balance Act - ID	331,664	331,664	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	7,769	7,769	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington;
287227	705.531	RL UT Solar Feed-in Tariff - NC	4,841,255	4,841,255	0	0	0	Regulatory liability established to record UT solar feed in Tariff.
287230	705.521	RL WY Def NPC - Noncurrent	144,235	144,235	0	0	0	Regulatory liability established to record WY Def NPC.
287231	705.519	RL WA Def NPC - Noncurrent	6,036,640	6,036,640	0	0	0	Regulatory liability established to record WA Def NPC.
287233	705.515	RL OR Def NPC - Noncurrent	3,568,090	3,568,090	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287235	705.711	RL CA Def NPC - Noncurrent	207,029	207,029	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287237	705.755	RL - Noncurrent Reclass-Other	173,514	173,514	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Revenue	1,255,621	1,255,621	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	2,947,914	2,947,914	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287257	705.453	Reg Liab - ID Property Insurance Reserve	246,666	246,666	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Liab - UT Property Insurance Reserve	618,034	618,034	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	182,821	182,821	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287262	100.100	RL ITC	216,878	216,878	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	79,333	79,333	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.

287271	705.336	RL - Sale of RECs - UT	407,714	407,714	0	0	0	Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	46,788	46,788	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	31,065	31,065	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance Reclass	1,775,948	1,775,948	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287299	705.265	RL - OR Energy Conservation Charge	916,940	916,940	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(110,107)	(110,107)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	23,158,861	23,158,861	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	Reg Liability - BPA Balancing Account - WA	78,080	78,080	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287374	100.105	Income Tax WA Flow-through	1,394,941	1,394,941	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287389	610.145	RL- DSM Balance	960,769	960,769	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287418	705.241	RL- Alternative Rate for Energy Program - CARE - CA	149,487	149,487	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,291,592	1,291,592	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	437,540	437,540	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	RL - WA Low Energy Program	(441,017)	(441,017)	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287473	705.270	RL - Blue Sky Program OR	576,854	576,854	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	144,619	144,619	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	59,397	59,397	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,752,102	1,752,102	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	30,111	30,111	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	188,821	188,821	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	1,951,039	1,951,039	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limit	163,970	163,970	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	67,160,666	67,160,666	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(14,138,174)	(14,138,174)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930.100 Oregon BETC Credits	902,107	902,107	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	653,588	653,588	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	146,441	146,441	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	17,327,170	17,327,170	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	260,437	260,437	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	271,106	271,106	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
287341	910.530	Injuries & Damages Accrual - Cash Basis	63,013,313	63,013,313	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287970	415.815	Insurance Reserve	(28,336,057)	(28,336,057)	0	0	0	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	64,400,058	64,400,058	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287215	910.936	Realized G/L Trading Sec	43,521	0	0	0	43,521	Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287754	705.450	Reg Liability - Property Insurance Reserve - CA	115,912	115,912	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287100	- - - -	Valuation Allowance for State Credit DTA	(12,145,909)	(12,145,909)	0	0	0	Valuation allowance against state income tax credits that may not be realized before they expire.
287179	910.535	Klamath Settlement Obligation	8,113,578	8,113,578	0	0	0	Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287182	505.105	Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	0	0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020.
287183	425.160	Lease Liability (Operating Lease)	2,673,016	2,673,016	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	350,057	350,057	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	70,462	70,462	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Obligation	1,697,901	1,697,901	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,874	57,874	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	14,385,921	14,385,921	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	581,428	581,428	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270	- - - -	Valuation Allowance for DTA	(515,607)	(515,607)	0	0	0	Valuation allowance against items that may not be realized before they expire.

287290	425.150	Lewis River- LWD Fund Liab	272,073	272,073	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue	3,457	3,457	0	0	0	Accrued liability used to signing bonuses from credit card providers that are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287298	205.210	ERC Impairment Reserve	501,587	501,587	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	814,433	814,433	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,426	137,426	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	165,361	0	165,361	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	4,598,991	4,598,991	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	638,793	638,793	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	735,742	735,742	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,526,104	5,526,104	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,112,909	4,112,909	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	22,911	22,911	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	449,676	449,676	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	655,590	655,590	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,530,502	3,530,502	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287482	205.025	Fuel Cost Adjustment	1,653,301	1,653,301	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	-----	Non-curr def fed tax cor ben of int	295,790	295,790	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	(10,285)	(10,285)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	63,946	63,946	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	(2,221)	(2,221)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			(4)	(4)	0	0	0	
Subtotal - p234			777,003,313	745,994,607	165,361	0	30,843,345	
Less FASB 109 Above if not separately removed			(58,730,205)	(58,730,205)	0	0	0	
Less FASB 106 Above if not separately removed			2,340,890	0	0	0	2,340,890	
Total			833,392,628	804,724,812	165,361	0	28,502,455	

Instructions for Account 190:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281							
Electric:							
287960	----- Accelerated Pollution Control Facilities Depreciation	(152,581,995)	(152,581,995)	0	0	0	Depreciation on pollution control facilities.
Rounding		0	0	0	0	0	
Subtotal - p275		(152,581,995)	(152,581,995)	0	0	0	
Less FASB 109 Above if not separately removed		0	0	0	0	0	
Less FASB 106 Above if not separately removed		0	0	0	0	0	
Total		(152,581,995)	(152,581,995)	0	0	0	

Instructions for Account 281:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147 \$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160 \$1031 & 1033 Exchange Normalization Adjustment	(4,267,298)	(4,267,298)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101 Amortization NOPAs 99-00 RAR	46,214	46,214	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.

287610	105.403	ARO Removal Costs	(25,568,359)	(25,568,359)	0	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	201,983,790	201,983,790	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(928,644)	0	0	(928,644)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	2,889,388,103	2,889,388,103	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	14,527,147	14,527,147	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	5,063,745	5,063,745	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(21,919,053)	(21,919,053)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	25,858,104	25,858,104	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	771,672,111	(771,672,111)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	32,883,039	0	0	(32,883,039)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	114,761,204	0	0	(114,761,204)	PowerTax Report #257: General Book Allocation Group.
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,874)	(57,874)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
								Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(117,740)	(117,740)	0	0	0	
287605	105.130	Contribution in Aid of Construction	300,447,999	300,447,999	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(228,434,159)	(228,434,159)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
								PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established, CWIP Reserve.
287224	145.030	CWIP Reserve	2,290,138	2,290,138	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287605	105.141	Debt AFUDC	(183,760,341)	(183,760,341)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(3,285,976)	(3,285,976)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(47,942,614)	(47,942,614)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287605	105.139	Equity AFUDC	(121,923,733)	(121,923,733)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287928	425.310	Hydro Relicensing Obligation	(3,372,503)	(3,372,503)	0	0	0	Book-tax difference for tax depreciation.
287605	105.125	Tax Depreciation	(5,010,657,579)	(5,010,657,579)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.152	Tax Fixed Asset Gain/Loss	(92,042,835)	(92,042,835)	0	0	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.129	Fixed Assets - State Modifications	19,536,031	0	0	19,536,031	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Regulatory liability related to removal costs.
287929	105.460	Non-ARO Removal Costs	(253,754,340)	(253,754,340)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
286605	105.136	PP&E FIN 48 Balances	(383,923)	(383,923)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	These costs are capitalized for book purposes.
								Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
286914	415.525	RA - Lease Depreciation - Timing Difference	(241,671)	(241,671)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(281,955)	(281,955)	0	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	180,057	0	0	0	180,057	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	4,087,239	0	4,087,239	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	152,581,995	152,581,995	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.140	Reimbursements	23,192,964	23,192,964	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287605	105.122	Repairs Deduction	(456,564,700)	(456,564,700)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	3,285,976	3,285,976	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(190,868,502)	(190,868,502)	0	0	0	Regulatory liability related to removal costs.
287313	105.450	RL - Non-ARO Liability	253,754,340	253,754,340	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
286915	425.155	ROU Asset (Operating Lease)	(2,685,664)	(2,685,664)	0	0	0	

287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(23,245)	(23,245)	0	0	0	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	139,294	139,294	0	0	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	12	12	0	0	0	0	0	0	
Subtotal - p275			(2,908,481,325)	(2,012,039,654)	(767,584,872)	18,607,387	(147,464,186)				
Less FASB 109 Above if not separately removed			(187,582,526)	(187,582,526)	0	0	0	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	0	0	0	
Total			(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)				

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									
FERC 283 - Regulatory Assets									
287849	415.424	Contra RA - Deer Creek Abandonment	29,360,874	29,360,874	0	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	635,747	635,747	0	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	610,197	610,197	0	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	2,768,116	2,768,116	0	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	227,086	227,086	0	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287945	415.415	Contra RA - Deer Creek Abandonment - WA	2,521,714	2,521,714	0	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287946	415.416	Contra RA - Deer Creek Abandonment - WY	812,598	812,598	0	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
286925	415.728	Contra RA - Cholla U4 Closure OR	186,067	186,067	0	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926	415.729	Contra RA - Cholla U4 Closure UT	314,591	314,591	0	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	556,306	556,306	0	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286927	415.730	Contra RA - Cholla U4 Closure WY	104,574	104,574	0	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(3,964,990)	(3,964,990)	0	0	0	0	Regulatory asset established for the State of Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
287642	105.401	RA - ARO	(61,990,559)	(61,990,559)	0	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(1,919,561)	(1,919,561)	0	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287997	415.862	RA - CA Mobile Home Park Conversion	(54,489)	(54,489)	0	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287994	415.929	RA - Carbon Decommissioning - CA	(177,176)	(177,176)	0	0	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(474,855)	(474,855)	0	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286899	415.939	RA - Carbon Plant Decomm/Inventory - WY	128,650	128,650	0	0	0	0	Regulatory asset established to record WY's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286931	415.724	RA - Cholla U4 - Tax Flowthrough	(232,431)	(232,431)	0	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts of depreciation flowthrough related to the Cholla U4 closure.
286920	415.725	RA - Cholla U4 Closure	(5,207,322)	(5,207,322)	0	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286896	415.734	RA - Cholla Unrecovered Plant -CA	(1,113,454)	(1,113,454)	0	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736	RA - Cholla Unrecovered Plant -WY	(10,303,892)	(10,303,892)	0	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286913	415.720	RA - Community Solar - OR	(340,216)	(340,216)	0	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(990,324)	(990,324)	0	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(5,852,410)	(5,852,410)	0	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.

287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(384,610)	(384,610)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(10,160,893)	(10,160,893)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,704,435)	(1,704,435)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	173,514	173,514	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(9,355)	(9,355)	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(37,374)	(37,374)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(25,410)	(25,410)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(518,986)	(518,986)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(124,318)	(124,318)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(349,800)	(349,800)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287614	430.100	RA - Demand Side Management - Noncurrent	(47,254,175)	(47,254,175)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287981	415.920	RA - Depreciation Increase - Idaho	37,005	37,005	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(330,555)	(330,555)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,141,557)	(1,141,557)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclaim	(960,769)	(960,769)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	152,215	152,215	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
287840	415.410	RA - Energy West Mining	(68,829,223)	(68,829,223)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(22,424,137)	(22,424,137)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	567,207	567,207	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287738	320.270	RA - FAS 158 Pension Liability	(105,617,137)	(105,617,137)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	504,200	504,200	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
286917	415.260	RA - Fire Risk Mitigation - CA	(3,396,997)	(3,396,997)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286933	415.655	RA - GHG Allocation - CA - Noncurrent	(390,628)	(390,628)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(67,920)	(67,920)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
286905	415.530	RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	0	0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(2,006,416)	(2,006,416)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(179,752)	(179,752)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(18,243)	(18,243)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287977	415.885	RA - Noncurrent Reclass - Other	(173,514)	(173,514)	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(472,387)	(472,387)	0	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback.
286910	415.200	RA - OR Transportation Electrification Pilot	(608,674)	(608,674)	0	0	0	Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
286933	415.645	RA - Oregon OCAT Expense Deferral	(315,433)	(315,433)	0	0	0	Regulatory asset account established to record the difference between the amount of Oregon Corporate Activity Tax incurred and the amount already recovered from customers.
287942	430.112	RA - Other - Balance Reclass	(1,775,948)	(1,775,948)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
286928	415.833	RA - Pension Settlement - CA	(119,548)	(119,548)	0	0	0	Regulatory asset established to recover California's portion of a pension settlement that occurred in 2018.
287583	415.826	RA - Pension Settlement - WA	(330,936)	(330,936)	0	0	0	Regulatory asset established to recover Washington's portion of a pension settlement that occurred in 2018.
287972	320.285	RA - Post Employment Costs	959,580	0	0	0	959,580	Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(833,168)	(833,168)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287864	415.852	RA - Powerdale Decommissioning - ID	(1,984)	(1,984)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287858	415.676	RA - Preferred Stock Redemption - WY	(22,435)	(22,435)	0	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(65,102)	(65,102)	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(10,369)	(10,369)	0	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(160,282)	(160,282)	0	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287971	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,405,757)	(1,405,757)	0	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(4,249,328)	(4,249,328)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.

287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(91,924)	(91,924)	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287960	415.855	RA - Storm Damage Deferral - CA	(63,215)	(63,215)	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to a storm in California.
286911	415.430	RA - Transportation Electrification Pilot - CA	76,022	76,022	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
286912	415.431	RA - Transportation Electrification Pilot - WA	(54,461)	(54,461)	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
287899	415.878	RA - UT Liquidation Damages	(111,869)	(111,869)	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287906	415.863	RA - UT Subscriber Solar Program	(477,156)	(477,156)	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	4,249,328	4,249,328	0	0	To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287639	415.510	RA - WA Colstrip #3	(1,077)	(1,077)	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
286904	415.520	RA - WA Decoupling Mechanism	(1,254,592)	(1,254,592)	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
287848	320.281	RA - Post Retirement Settlement Loss	(684,959)	(684,959)	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287917	705.451	RL - Property Insurance Reserve - OR	(3,384,516)	(3,384,516)	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(4,088,908)	(4,088,908)	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM	(10,423,467)	(10,423,467)	0	0	Reclass of regulatory asset from derivative regulatory asset to another regulatory asset for frozen derivative.
FERC 283 - Other							
287661	425.360	Hermiston Swap	(657,828)	(657,828)	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287569	720.805	FAS 158 Funded Pension Asset	(2,045,357)	(2,045,357)	0	0	Represents the funded pension asset under FAS 158.
286909	720.815	FAS 158 Post-Retirement Asset	(4,205,004)	(4,205,004)	0	0	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(457,294)	(457,294)	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287669	210.180	Prepaid Membership Fees	(79,151)	(79,151)	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287907	210.185	Prepaid Aircraft Maintenance	(49,913)	(49,913)	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
287909	210.195	Prepaid - Surety Bond	(54,048)	(54,048)	0	0	Prepaid account established to record prepaid surety bond costs that will be amortized ratably over the period of coverage.
287665	210.130	Prepaid Taxes - ID PUC	(88,939)	(88,939)	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(293,384)	(293,384)	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(5,115,741)	0	0	(5,115,741)	Book-tax difference associated with the timing of deductibility of property taxes.
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287664	210.120	Prepaid Taxes - UT PUC	(764,742)	(764,742)	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287564	425.130	Rogue River-Habitat Enhance	(73,388)	(73,388)	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287770	120.205	Trapper Mining Stock Basis	(1,135,743)	(1,135,743)	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(369,250)	0	0	(369,250)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(716,704)	0	0	(716,704)	To record unrealized gains/losses from the long term incentive plan.
287965	415.836	Current Asset Frozen MTM	(2,729,473)	(2,729,473)	0	0	Reclass of regulatory asset from derivative regulatory asset to another regulatory asset for frozen derivative.
287492	-----	OR BETC - Purchased Credits - Non-Cash	(30,753)	(30,753)	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			(3)	(3)	0	0	
Subtotal - p277			(365,071,741)	(356,437,832)	0	(8,507,535)	(126,374)
Less FASB 109 Above if not separately removed			(91,924)	(91,924)	0	0	0
Less FASB 106 Above if not separately removed			0	0	0	0	0
Total			(364,979,817)	(356,345,908)	0	(8,507,535)	(126,374)

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	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	
2	ADIT-281	Sch. 281 Below	(143,583,856)	(143,583,856)	0	0	0	
3	ADIT-283	Sch. 283 Below	(382,442,919)	(347,237,015)	0	(8,687,026)	564,847	
4	ADIT-190	Sch. 190 Below	760,699,650	734,406,559	561,449	0	25,731,642	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,629,242,901)	(1,684,093,852)	(806,117,724)	7,923,760	(119,871,361)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.0164%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(806,117,724)	2,299,193	(11,012,015)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(814,830,546)
9	Beginning of Year Total (Attachment 1)				(767,419,511)	2,930,617	(10,940,061)	(775,428,955)
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						(795,129,751)

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							
Employee Benefits							
287180	505.450	Accrued Payroll Taxes	3,085,569	0	0	3,085,569	Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560	Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	6,376,812	0	0	6,376,812	Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200	Deferred Comp. Accrual - Cash Basis	2,134,413	0	0	2,134,413	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	784,322	0	0	784,322	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual - Cash Basis	381,172	381,172	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	7,405,733	0	0	7,405,733	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	546,673	0	0	546,673	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	5,397,392	0	0	5,397,392	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462	720.820	FAS 158 SERP Liability	13,200,090	13,200,090	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287249	415.839	NonCurr Liab - Frozen MTM	8,961,246	8,961,246	0	0	Non-current liability for frozen mark to market derivatives.
Regulatory Liabilities:							
287045	610.155	RL - WA - Plant Closure Costs	333,329	333,329	0	0	Regulatory liability established to record the authorized plant closure costs for Jim Bridger and Colstrip Unit 4 pursuant to Docket UE-191024.
287047	610.150	RL - Bridger Accelerated Depreciation & Reclamation - OR	894,814	894,814	0	0	Regulatory liability established to record the authorized deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
287048	705.425	RL - Bridger Accelerated Depreciation - WA	626,813	626,813	0	0	Regulatory liability established to record the deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant pursuant to Docket UE-191024.
287049	705.352	RL - Klamath Dams Removal - CA	64,244	64,244	0	0	Regulatory liability established to record the giveback of excess funds collected from California customers for Klamath River Dams Removal.
287051	705.340	RL - Income Tax Deferral - CA	693,274	693,274	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287053	705.342	RL - Income Tax Deferral - OR	1,621,622	1,621,622	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL - Income Tax Deferral - WA	2,194,452	2,194,452	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287056	705.345	RL - Income Tax Deferral - WY	201,039	201,039	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	488,095	488,095	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	2,082,742	2,082,742	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287063	705.348	RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	5,683,657	5,683,657	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	3,140,136	3,140,136	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	8,468,227	8,468,227	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.

287111	705.287	RL - Protected PP&E EDIT - CA	7,993,123	7,993,123	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	20,492,984	20,492,984	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	89,706,728	89,706,728	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	20,945,893	20,945,893	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	50,899,241	50,899,241	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	158,475,755	158,475,755	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	378,524	378,524	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	5,155,427	5,155,427	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	8,877,468	8,877,468	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287173	415.942	RL - Steam Decommissioning - WA	877,647	877,647	0	0	0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger incremental decommissioning pursuant to Docket UE-191024.
287174	705.410	RL - Cholla Decommissioning - CA	(12,328)	(12,328)	0	0	0	Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175	705.411	RL - Cholla Decommissioning - ID	619,166	619,166	0	0	0	Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176	705.412	RL - Cholla Decommissioning - OR	2,054,922	2,054,922	0	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	4,683,378	4,683,378	0	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178	705.414	RL - Cholla Decommissioning - WY	(38,198)	(38,198)	0	0	0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL - OR Clean Fuels Program	1,221,813	1,221,813	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL - Income Tax Property Flowthru	(62,655,975)	(62,655,975)	0	0	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL - Income Tax Property Flowthru - PMI	636,942	636,942	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287191	705.280	RL - Non-Property EDIT - CA	99,863	99,863	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287195	705.284	RL - Non-Property EDIT - WA	260,950	260,950	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287198	320.279	RL - FAS 158 Post-Retirement	6,465,408	6,465,408	0	0	0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL - WA Decoupling Mechanism	81,566	81,566	0	0	0	Regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	8,565,043	8,565,043	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	148,244	148,244	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,673,798	1,673,798	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287213	425.381	RL - BPA Balance Act - ID	6,863	6,863	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	15,026	15,026	0	0	0	Contra regulatory liability established to account for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287227	705.531	RL - UT Solar Feed-in Tariff - NC	3,026,841	3,026,841	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287231	705.519	RL - WA Def NPC - Noncurrent	680,043	680,043	0	0	0	Regulatory liability established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287233	705.515	RL - OR Def NPC - Noncurrent	1,952,262	1,952,262	0	0	0	Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established to record the Oregon 2017 FERC Refund.
287235	705.511	RL - CA Def NPC - Noncurrent	574,598	574,598	0	0	0	Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287237	705.755	RL - Noncurrent Reclass-Other	85,990	85,990	0	0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Revenue	1,525,563	1,525,563	0	0	0	Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances.
287252	705.263	RL - Sale of REC - WA	9,790	9,790	0	0	0	Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credits revenue that will be given back to Washington customers.
287262	100.100	RL ITC	141,964	141,964	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	84,697	84,697	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	325,872	325,872	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	108,478	108,478	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.

287274	705.261	RL - Sale of RECs - OR	105,801	105,801	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance Reclass	3,361,531	3,361,531	0	0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287299	705.265	RL - OR Energy Conservation Charge	953,780	953,780	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(111,560)	(111,560)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	17,231,816	17,231,816	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	Reg Liability - BPA Balancing Account - WA	205,301	205,301	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287389	610.145	RL- DSM Balance	867,977	867,977	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287390	610.141	RL - WA Rate Refunds	700,026	700,026	0	0	0	Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395	730.175	RL - FAS 133 Derivatives - Unrealized Gain/Loss	13,041,268	13,041,268	0	0	0	Regulatory liability established to record the effects of changes in fair value of certain derivative instruments entered into to hedge the Company's future retail resource requirements.
287418	705.241	RL- Alternative Rate for Energy Program - CARE - CA	153,908	153,908	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,272,061	1,272,061	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	336,911	336,911	0	0	0	Regulatory liability established to record the balancing account activities for the Utah Home Energy Lifeline Program.
287453	610.143	RL - WA Low Energy Program	(640,880)	(640,880)	0	0	0	Regulatory liability established to record the balancing account activities for the Washington Low Income Energy Assistance Program.
287473	705.270	RL - Blue Sky Program OR	550,267	550,267	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	122,968	122,968	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	33,026	33,026	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,390,294	1,390,294	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	36,773	36,773	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	161,800	161,800	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	1,317,194	1,317,194	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limitation	187,893	187,893	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	66,976,846	66,976,846	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(14,104,595)	(14,104,595)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930.100 Oregon BETC Credits	584,208	584,208	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	331,353	331,353	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	75,465	75,465	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	18,813,201	18,813,201	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	132,444	132,444	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	275,386	275,386	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
87341/2879710.530/415.8		Injuries & Damages Accrual - Cash Basis	34,476,231	34,476,231	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	72,638,523	72,638,523	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287100	-----	Valuation Allowance for State Credit DTA	(12,292,199)	(12,292,199)	0	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287179	910.535	Klamath Settlement Obligation	584,654	584,654	0	0	0	Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287183	425.160	Lease Liability (Operating Lease)	2,709,404	2,709,404	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	206,891	206,891	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	57,400	57,400	0	0	0	Reserve against receivable due from joint owners.
287215	910.936	Realized G/L Trading Sec	728	0	0	0	728	Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287216	605.715	Trapper Mine Contract Obligation	1,983,464	1,983,464	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,715	57,715	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	18,518,922	18,518,922	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	575,286	575,286	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	3,178,712	3,178,712	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287254	705.450	Reg Liability - Property Insurance Reserve - CA	136,890	136,890	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287256	705.452	Reg Liab - WA Property Insurance Reserve	(4,641)	(4,641)	0	0	0	Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.

287257	705.453	Reg Liab - ID Property Insurance Reserve	274,582	274,582	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Liab - UT Property Insurance Reserve	431,027	431,027	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	227,366	227,366	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287270	-----	Valuation Allowance for DTA	(2,718,055)	(2,718,055)	0	0	0	Valuation allowance against state net operating loss carryforwards that may not be utilized before expiration.
287290	425.150	Lewis River- LWD Fund Liab	262,450	262,450	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	532,974	532,974	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,567	137,567	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	561,449	0	561,449	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	4,608,428	4,608,428	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	872,366	872,366	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	828,264	828,264	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,361,820	5,361,820	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,081,653	4,081,653	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	15,274	15,274	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	406,016	406,016	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	571,190	571,190	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,660,987	3,660,987	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287447	720.830	Western Coal Carr Ret Med Accrual	2,065,766	0	0	0	2,065,766	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287482	205.025	Fuel Cost Adjustment	670,527	670,527	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	-----	Non-curr def fed tax cor ben of int	332,209	332,209	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	(11,973)	(11,973)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	71,819	71,819	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	(2,588)	(2,588)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			19	19	0	0	0	
Subtotal - p234			701,421,321	673,062,464	561,449	0	27,797,408	
Less FASB 109 Above if not separately removed			(61,344,095)	(61,344,095)	0	0	0	
Less FASB 106 Above if not separately removed			2,065,766	0	0	0	2,065,766	
Total			760,699,650	734,406,559	561,449	0	25,731,642	

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

Account 281	A	B	C	D	E	F	G	Justification
Electric:								
287960	-----	Accelerated Pollution Control Facilities Depreciation	(143,583,856)	(143,583,856)	0	0	0	Depreciation on pollution control facilities.
Rounding			0	0	0	0	0	
Subtotal - p275			(143,583,856)	(143,583,856)	0	0	0	
Less FASB 109 Above if not separately removed			0	0	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(143,583,856)	(143,583,856)	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

Account 282	A	B	C	D	E	F	G

			Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,138,516)	(4,138,516)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	39,220	39,220	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	Asset Retirement Obligation	(30,835,148)	(30,835,148)	0	0	0	Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142	Avoided Costs	211,963,420	211,963,420	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(110,631)	0	0	(110,631)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	3,151,269,034	3,151,269,034	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	13,841,533	13,841,533	0	0	0	Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
287605	105.146	Capitalization of Test Energy	5,627,948	5,627,948	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(24,282,107)	(24,282,107)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,979,766	24,979,766	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	806,855,823	(806,855,823)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	33,645,425	0	0	(33,645,425)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	116,484,291	0	0	(116,484,291)	PowerTax Report #257: General Book Allocation Group.
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(15,024)	(15,024)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution In Aid of Construction	332,638,465	332,638,465	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(248,847,482)	(248,847,482)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,611,162	1,611,162	0	0	0	Reserve established for inactive projects included in CWIP.
287605	105.141	Debt AFUDC	(189,606,230)	(189,606,230)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,953,665)	(1,953,665)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(46,629,188)	(46,629,188)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(134,198,080)	(134,198,080)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3,045,255)	(3,045,255)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,364,730,483)	(5,364,730,483)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(93,273,943)	(93,273,943)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	16,721,417	0	0	16,721,417	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.131	Idaho Disallowed Loss	513,632	513,632	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(269,264,827)	(269,264,827)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(342,036)	(342,036)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(303,919)	(303,919)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,961,866	0	0	0	3,961,866	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	176,650	0	176,650	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	143,583,866	143,583,866	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	24,168,945	24,168,945	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(497,930,703)	(497,930,703)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Steam Decommissioning - ID	(298,254)	(298,254)	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs associated with steam assets.
287222	415.934	RL - Steam Decommissioning - UT	4,192,908	4,192,908	0	0	0	Regulatory liability established to defer Utah's share of the incremental decommissioning costs associated with steam assets.
287223	415.935	RL - Steam Decommissioning - WY	696,887	696,887	0	0	0	Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs associated with steam assets.
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,953,665	1,953,665	0	0	0	Deferred tax balance related to the regulatory liability related to protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(192,181,929)	(192,181,929)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of
287313	105.450	RL - Non-ARO Liability	269,264,827	269,264,827	0	0	0	Regulatory liability related to removal costs.

286915	425.155	ROU Asset (Operating Lease)	(2,715,908)	(2,715,908)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(41,832)	(41,832)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	94,152	94,152	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	7,887,679	7,887,679	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	0	0	0	0	0	
Subtotal - p275			(3,054,144,040)	(2,117,907,804)	(806,679,173)	16,610,786	(146,167,850)	
Less FASB 109 Above if not separately removed			(190,228,264)	(190,228,264)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	

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

PacifiCorp

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

			A	B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification	
Account 283									
FERC 283 - Regulatory Assets									
286688	320.287	RA - Pension Settlement - UT	(438,406)	(438,406)	0	0	0	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.	
286687	320.286	RA - Pension Settlement - OR	(1,094,882)	(1,094,882)	0	0	0	Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.	
286689	320.288	RA - Pension Settlement - WY	(502,545)	(502,545)	0	0	0	Regulatory asset established to defer Wyoming's portion of the pension settlement loss that occurred in 2021.	
286690	415.100	RA - Equity Advisory Group - WA	(131,620)	(131,620)	0	0	0	Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.	
286691	415.943	RA - Covid-19 Bill Assist Program - OR	(2,660,190)	(2,660,190)	0	0	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.	
286692	415.944	RA - Covid-19 Bill Assist Program - WA	(739,088)	(739,088)	0	0	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.	
286693	415.755	RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0	0	Regulatory asset established to record Washington's share of major maintenance expense for the Colstrip Unit No. 4.	
286694	415.261	RA - Wildland Fire Protection - UT	245,317	245,317	0	0	0	Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.	
286696	415.734	RA - Cholla Unrecovered Plant -CA	(1,054,156)	(1,054,156)	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.	
286698	415.736	RA - Cholla Unrecovered Plant -WY	(9,835,533)	(9,835,533)	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.	
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Contra-regulatory asset established to record a probable disallowance of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.	
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Contra-regulatory asset established to record a probable disallowance of California's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.	
286904	415.520	RA - WA Decoupling Mechanism	(34,505)	(34,505)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.	
286910	415.200	RA - OR Transportation Electrification Pilot	(1,413,171)	(1,413,171)	0	0	0	Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.	
286911	415.430	RA - Transportation Electrification Pilot - CA	54,041	54,041	0	0	0	Regulatory asset established to defer costs related to California's pilot programs aimed at accelerating transportation electrification in California.	
286912	415.431	RA - Transportation Electrification Pilot - WA	(144,580)	(144,580)	0	0	0	Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.	
286913	415.720	RA - Community Solar - OR	(478,518)	(478,518)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.	
286917	415.260	RA - Fire Risk Mitigation - CA	(5,475,011)	(5,475,011)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.	
286920	415.725	RA - Cholla U4 Closure	(4,270,012)	(4,270,012)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.	
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.	
286925	415.728	Contra RA - Cholla U4 Closure OR	25,590	25,590	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.	
286926	415.729	Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.	
286927	415.730	Contra RA - Cholla U4 Closure WY	101,169	101,169	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.	
286928	415.833	RA - Pension Settlement - CA	(197,233)	(197,233)	0	0	0	Regulatory asset established to recover California's portion of pension settlement losses.	
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	151,006	151,006	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.	
286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(3,408,499)	(3,408,499)	0	0	0	Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.	
286933	415.645	RA - Oregon OCAT Expense Deferral	(157,481)	(157,481)	0	0	0	Regulatory asset account established to record the difference between the amount of Oregon	

286933	415.655	RA - GHG Allocation - CA - Noncurrent	(717,234)	(717,234)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
286936	415.255	RA - Wind Test Energy Deferral - WY	(54,344)	(54,344)	0	0	0	Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-EM-21.
286938	415.646	RA - Oregon Metro Business Tax	(6,185)	(6,185)	0	0	0	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Docket UM 2138.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(96,413)	(96,413)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
287571	415.702	RA - Lake Side Settlement - WY	(173,033)	(173,033)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287573	415.873	RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3,181,956)	(3,181,956)	0	0	0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287576	430.110	RA - DSM Balance Reclaim	(867,977)	(867,977)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826	RA - Pension Settlement - WA	(620,092)	(620,092)	0	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(9,471)	(9,471)	0	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287591	415.301	RA - Environmental Costs - WA	746,616	746,616	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(5,130,426)	(5,130,426)	0	0	0	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM) deferrals.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(6,504,909)	(6,504,909)	0	0	0	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) deferrals.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(62,696)	(62,696)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(7,094)	(7,094)	0	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
287614	430.100	RA - Demand Side Management - Noncurrent	(51,023,353)	(51,023,353)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287634	415.300	RA - Environmental Costs	(27,388,281)	(27,388,281)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287642	105.401	RA - ARO	(59,035,189)	(59,035,189)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(697,297)	(697,297)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287738	320.270	RA - FAS 158 Pension Liability	(67,543,831)	(67,543,831)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	318,612	318,612	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(49,203)	(49,203)	0	0	0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	85,990	85,990	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287840	415.410	RA - Energy West Mining	(47,792,143)	(47,792,143)	0	0	0	Regulatory asset established to record the deferral of costs associated with the Utah Mine.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	310,618	310,618	0	0	0	Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	704,078	704,078	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,984,599	1,984,599	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - WA	1,054,042	1,054,042	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	1,054,042	1,054,042	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	720,231	720,231	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848	320.281	RA - Post Retirement Settlement Loss	(504,200)	(504,200)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287849	415.424	Contra RA - Deer Creek Abandonment	11,404,387	11,404,387	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287858	415.676	RA - Preferred Stock Redemption - WY	(15,443)	(15,443)	0	0	0	Regulatory asset established to record Wyoming's portion of stock redemption costs.
287861	415.857	RA - Deferred Overburden Costs - ID	(159,803)	(159,803)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(418,867)	(418,867)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,147,759)	(1,147,759)	0	0	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(11,018)	(11,018)	0	0	0	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals.
287886	415.837	RA - Frozen MTM	(8,961,246)	(8,961,246)	0	0	0	Regulatory asset related to frozen mark to market derivatives.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(51,369)	(51,369)	0	0	0	Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(22,227,020)	(22,227,020)	0	0	0	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(1,019,480)	(1,019,480)	0	0	0	Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers.
287899	415.878	RA - UT Liquidation Damages	(103,264)	(103,264)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287903	415.879	RA - Liquidation Damages - N2 - WY	(16,840)	(16,840)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(472,366)	(472,366)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287911	415.699	RA - BPA Balancing Account - OR	(887,962)	(887,962)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287917	705.451	RL - Property Insurance Reserve - OR	(5,705,317)	(5,705,317)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.

287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(534,984)	(534,984)	0	0	0	Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(99,085)	(99,085)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(389,389)	(389,389)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287939	415.115	RA - Utah STEP Pilot Program Balance Account	2,670,717	2,670,717	0	0	0	Regulatory asset established to record the balancing account activity for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942	430.112	RA - Other - Balance Reclass	(3,361,531)	(3,361,531)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287960	415.855	RA - Storm Damage Deferral - CA	(96,569)	(96,569)	0	0	0	Regulatory Asset established to defer storm related costs in California.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(2,670,717)	(2,670,717)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287972	320.285	RA - Post Employment Costs	2,103,559	0	0	0	2,103,559	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287977	415.885	RA - Noncurrent Reclass - Other	(85,990)	(85,990)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014 and the implementation of new rates effective January 1, 2021.
287981	415.920	RA - Depreciation Increase - Idaho	(3,427,447)	(3,427,447)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(299,074)	(299,074)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,032,837)	(1,032,837)	0	0	0	Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to Docket 20-035-04.
287985	415.924	RA - Steam Deferred Depreciation - UT	(1,192,930)	(1,192,930)	0	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287994	415.929	RA - Carbon Decommissioning - CA	(92,132)	(92,132)	0	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(44,810)	(44,810)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287997	415.862	RA - CA Mobile Home Park Conversion	(53,420)	(53,420)	0	0	0	
FERC 283 - Other								
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service
286909	720.815	FAS 158 Post-Retirement Asset	(8,109,999)	(8,109,999)	0	0	0	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(418,623)	(418,623)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287326	730.120	FAS 133 Derivatives - Book Unrealized	(13,026,247)	(13,026,247)	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287492	-----	OR BETC - Purchased Credits - Non-Cash	(15,848)	(15,848)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287564	425.130	Rogue River-Habitat Enhance	(96,044)	(96,044)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287569	720.805	FAS 158 Funded Pension Asset	(15,544,398)	(15,544,398)	0	0	0	Represents the funded pension asset under FAS 158.
287661	425.360	Hermiston Swap	(615,614)	(615,614)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287662	210.100	Prepaid Taxes - OR PUC	(352,188)	(352,188)	0	0	0	Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	Prepaid Taxes - UT PUC	(852,418)	(852,418)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(69,907)	(69,907)	0	0	0	Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(76,620)	(76,620)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(5,295,232)	0	0	(5,295,232)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287770	120.205	Trapper Mining Stock Basis	(944,320)	(944,320)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(582,461)	0	0	0	(582,461)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287907	210.185	Prepaid Aircraft Maintenance	(24,587)	(24,587)	0	0	0	Prepaid account established for prepaid aircraft maintenance costs.
287908	210.190	Prepaid Water Rights	(98,924)	(98,924)	0	0	0	Prepaid account for prepaid water rights and water fees.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(956,251)	0	0	0	(956,251)	To record unrealized gains/losses from the long term incentive plan.
Rounding			(16)	(16)	0	0	0	
Subtotal - p277			(382,542,004)	(347,336,100)	0	(8,687,026)	564,847	
Less FASB 109 Above if not separately removed			(99,085)	(99,085)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(382,442,919)	(347,237,015)	0	(8,687,026)	564,847	

Instructions for Account 283:

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

2. ADIT items related only to Transmission are directly assigned to Column D

3. ADIT items related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F

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

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

Summary Table: (Excess) / Deficient ADIT		
Source	Rate Base Adjustment	Income Tax Allowance
Att 1B - 2017 TCJA	(356,992,668)	(19,896,011)
Total	(356,992,668)	(19,896,011)
	Appendix A, Line 33B	Appendix A, Line 135b

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

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

Description	Accumulated Deferred Income Tax		Excess Deferred Income Tax		
	FERC Acct.	Pre- 07/21/2010	Total	Protected	Non-Protected
Accum. Deferred Income Tax Asset	190	298,171,024	62,966,200	0	62,966,200
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	196,020,271	(93,962,597)	102,057,674
Accum. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(1,869,280,032)	(1,222,725,846)	(686,554,186)
Accum. Deferred Income Tax Liability: Other	183	(438,972,668)	(239,219,668)	0	(239,219,668)
Subtotal: Accumulated Deferred Income Tax	(4,975,928,708)	(1,616,267,896)	(1,625,673,896)	(1,316,688,743)	(688,985,153)
Other Regulatory Assets	254	407,102,287	217,033,112	190,117,905	26,915,207
Other Regulatory Liabilities	254	(418,446,017)	(223,042,905)	(195,303,000)	(27,739,905)
Total Excess Deferred Income Tax Regulatory Liability	254	(4,669,184,881)	(1,635,751,334)	(1,316,688,743)	(319,062,591)
Offset Up	254	254	(1,635,751,334)	(1,316,688,743)	(319,062,591)
Excess Deferred Income Tax Regulatory Liability	254	(4,669,184,881)	(1,635,751,334)	(1,316,688,743)	(319,062,591)

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

Description	Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax	131	131,066,600	0
Other	(1,635,614,734)	(1,316,688,743)	(319,062,591)
Total Excess Deferred Income Tax Before Gross-Up	(1,635,751,334)	(1,316,688,743)	(319,062,591)

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

TABLE 3: Annual Tracking of (Excess) or Deficient ADIT

Year	FERC Transmission Allocable Excess Deferred Income Tax				Non-Protected EDIT				Formula Rate Inputs	
	Remaining Regulatory Life	Transmission (244,474,069)	Remaining Regulatory Life	General (5,796,732)	Remaining Regulatory Life	Intangible (1,300,170)	Remaining Regulatory Life	Unamortized (Excess) / Deficient ADIT	Annual Amortization AT T B / ADIT	Average End Balance AT T B / ADIT
1	2021/2018	46.0	(7,488,587)	15.9	(364,573)	15.9	(87,737)	15.9	940,909	(5,100,824)
2	2021/2019	46.0	(7,488,587)	15.9	(364,573)	15.9	(87,737)	15.9	(13,032,651)	(20,973,074)
3	2021/2020	46.0	(7,488,587)	15.9	(364,573)	15.9	(87,737)	15.9	(13,032,651)	(34,006,673)
4	2021/2021	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(47,874,692)
5	2021/2022	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(67,740,703)
6	2021/2023	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(87,606,714)
7	2021/2024	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(107,472,725)
8	2021/2025	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(127,338,736)
9	2021/2026	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(147,204,747)
10	2021/2027	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(167,070,758)
11	2021/2028	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(186,936,769)
12	2021/2029	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(206,802,780)
13	2021/2030	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(226,668,791)
14	2021/2031	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(246,534,802)
15	2021/2032	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(266,400,813)
16	2021/2033	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(286,266,824)
17	2021/2034	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(306,132,835)
18	2021/2035	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(326,000,846)
19	2021/2036	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(345,868,857)
20	2021/2037	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(365,736,868)
21	2021/2038	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(385,604,879)
22	2021/2039	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(405,472,890)
23	2021/2040	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(425,340,901)
24	2021/2041	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(445,208,912)
25	2021/2042	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(465,076,923)
26	2021/2043	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(484,944,934)
27	2021/2044	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(504,812,945)
28	2021/2045	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(524,680,956)
29	2021/2046	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(544,548,967)
30	2021/2047	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(564,416,978)
31	2021/2048	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(584,284,989)
32	2021/2049	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(604,152,999)
33	2021/2050	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(624,021,010)
34	2021/2051	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(643,889,021)
35	2021/2052	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(663,757,032)
36	2021/2053	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(683,625,043)
37	2021/2054	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(703,493,054)
38	2021/2055	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(723,361,065)
39	2021/2056	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(743,229,076)
40	2021/2057	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(763,097,087)
41	2021/2058	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(782,965,098)
42	2021/2059	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(802,833,109)
43	2021/2060	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(822,701,120)
44	2021/2061	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(842,569,131)
45	2021/2062	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(862,437,142)
46	2021/2063	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(882,305,153)
47	2021/2064	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(902,173,164)
48	2021/2065	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(922,041,175)
49	2021/2066	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(941,909,186)
50	2021/2067	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(961,777,197)
51	2021/2068	53.2	(6,475,094)	18.5	(313,337)	18.5	(75,415)	18.5	(19,866,011)	(981,645,208)

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

TABLE 4: INFORMATION ONLY

*Gross-up and ADIT are not included in rate base

Year	Tax Rate	Gross-Up Factor	(Excess) / Deficient ADIT	Unamortized (Excess) / Deficient ADIT		Regulatory Asset / Liability	ADIT Asset / Liability
				Gross-Up	Average		
1	24.586%	32.6024%	408,986,821	(133,306,937)	(542,193,759)	133,307,056	
2	24.586%	32.6024%	408,986,821	(137,469,191)	(546,455,912)	129,469,275	
3	24.586%	32.6024%	408,986,821	(141,632,445)	(550,718,065)	125,739,394	
4	24.586%	32.6024%	408,986,821	(145,795,699)	(554,980,218)	122,009,513	
5	24.586%	32.6024%	408,986,821	(150,000,000)	(559,242,371)	118,279,632	
6	24.586%	32.6024%	408,986,821	(154,204,301)	(563,504,524)	114,549,751	
7	24.586%	32.6024%	408,986,821	(158,408,602)	(567,766,677)	110,819,870	
8	24.586%	32.6024%	408,986,821	(162,612,903)	(572,028,830)	107,089,989	
9	24.586%	32.6024%	408,986,821	(166,817,204)	(576,290,983)	103,360,108	
10	24.586%	32.6024%	408,986,821	(171,021,505)	(580,553,136)	99,630,227	
11	24.586%	32.6024%	408,986,821	(175,225,806)	(584,815,289)	95,900,346	
12	24.586%	32.6024%	408,986,821	(179,430,107)	(589,077,442)	92,170,465	
13	24.586%	32.6024%	408,986,821	(183,634,408)	(593,339,595)	88,440,584	
14	24.586%	32.6024%	408,986,821	(187,838,709)	(597,601,748)	84,710,703	
15	24.586%	32.6024%	408,986,821	(192,043,010)	(601,863,901)	80,980,822	
16	24.586%	32.6024%	408,986,821	(196,247,311)	(606,126,054)	77,250,941	
17	24.586%	32.6024%	408,986,821	(200,451,612)	(610,388,207)	73,521,060	
18	24.586%	32.6024%	408,986,821	(204,655,913)	(614,650,360)	69,791,179	
19	24.586%	32.6024%	408,986,821	(208,860,214)	(618,912,513)	66,061,298	
20	24.586%	32.6024%	408,986,821	(213,064,515)	(623,174,666)	62,331,417	
21	24.586%	32.6024%	408,986,821	(217,268,816)	(627,436,819)	58,601,536	
22	24.586%	32.6024%	408,986,821	(221,473,117)	(631,698,972)	54,871,655	
23	24.586%	32.6024%	408,986,821	(225,677,418)	(635,961,125)	51,141,774	
24	24.586%	32.6024%	408,986,821	(229,881,719)	(640,223,278)	47,411,893	
25	24.586%	32.6024%	408,986,821	(234,086,020)	(644,485,431)	43,682,012	
26	24.586%	32.6024%	408,986,821	(238,290,321)	(648,747,584)	39,952,131	
27	24.586%	32.6024%	408,986,821	(242,494,622)	(653,009,737)	36,222,250	
28	24.586%	32.6024%	408,986,821	(246,698,923)	(657,271,890)	32,492,369	
29	24.586%	32.6024%	408,986,821	(250,903,224)	(661,534,043)	28,762,488	
30	24.586%	32.6024%	408,986,821	(255,107,525)	(665,796,196)	25,032,607	
31	24.586%	32.6024%	408,986,821	(259,311,826)	(670,058,349)	21,302,726	
32	24.586%	32.6024%	408,986,821	(263,516,127)	(674,320,502)	17,572,845	
33	24.586%	32.6024%	408,986,821	(267,720,428)	(678,582,655)	13,842,964	
34	24.586%	32.6024					

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page 262-263, Col (L)	Allocator	Allocated Amount
Plant Related			Net Plant Allocator	
	Real Property	162,344,531		
	Possessory taxes	507,279		
1	Total Plant Related	162,851,810	29.0164%	47,253,788
Labor Related			Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	9.1865%	0
Other Included			Net Plant Allocator	
	Annual Report	95,880		
3	Total Other Included	95,880	29.0164%	27,821
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	162,947,690		47,281,609
Currently Excluded				
	Local Franchise	32,291,808		
	Montana Energy License	268,822		
	Montana Wholesale Energy	192,855		
	Idaho Generation Tax (KWh)	48,874		
	Oregon Department of Energy	1,609,682		
	Wyoming Wind Generation Tax	2,105,610		
	Washington Public Utility Tax	13,887,414		
	Other (Business & Occupation, Nevada Comm. Tax, Use)	53,976		
5	Subtotal Excluded Taxes	50,459,041		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	213,406,731		
7	Total Other Taxes			
	114.14c	213,406,731		
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			3,461,106
2	Pole Attachments - Transmission Related			263,843
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			1,932,418
5	Miscellaneous General Revenues		<i>detail below</i>	49,787
6	Account 454 subtotal		(Sum Lines 1-5)	6,262,922
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	6,406,882
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	117,883,443
10	Facilities Charges including Interconnection Agreements	Note 2		2,184,428
11	Transmission maintenance revenue		Account 456.2	640,484
12	Account 456 subtotal		(Sum Lines 7-11)	127,115,237
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	133,378,159

Detail for selected items above

Miscellaneous General Revenues

Rents - General	0
One Utah Center and North Temple office subleases	327,362
Parking Rent: Lloyd Center, Portland, Oregon	214,592
Rents - Common Affiliate - Kern River	0
Rents - Non-Common	0
Total Miscellaneous General Revenue	541,954
Wages & Salary Allocator	9.19%
Total Allocated Miscellaneous General Revenue	49,787

Distribution Underbuild

Third party attachments	0
Common pole location fixed annual revenue credit	fixed 555,768
Distribution Underbuild - Transmission related	555,768

Notes

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

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

A	Return and Taxes with 100 Basis Point increase in ROE			
B	100 Basis Point increase in ROE and Income Taxes		Appendix A input: Line 127 + Line 137 from below	416,630,993
	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))	48.19%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.79%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.68%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.25%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.59%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.85%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	359,891,042

Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate				21.00%
129	SIT = State Income Tax Rate or Composite				4.54%
130	p = percent of federal income tax deductible for state purposes			Per state tax code	0.00%
131	T	$T = 1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$			24.59%
132	CIT = T / (1-T)				32.60%
133	1 / (1-T)				132.60%
ITC Adjustment					
134	Amortized Investment Tax Credit			Attachment 5	(388,582)
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131))	(515,269)
136	Income Tax Component =	$CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$			83,637,814
136b	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Appendix A (Line 135c)	(26,382,594)
137	Total Income Taxes				56,739,952

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation of Transmission Plant In Service					
1	December	Source 204.58b	Footnotes	Year 2020	Balance 7,627,712,649
2	January	Monthly Balances		2021	7,636,344,400
3	February	Monthly Balances		2021	7,653,035,468
4	March	Monthly Balances		2021	7,681,811,392
5	April	Monthly Balances		2021	7,696,316,909
6	May	Monthly Balances		2021	7,704,181,309
7	June	Monthly Balances		2021	7,736,124,219
8	July	Monthly Balances		2021	7,816,523,703
9	August	Monthly Balances		2021	7,818,883,845
10	September	Monthly Balances		2021	7,828,967,977
11	October	Monthly Balances		2021	7,857,978,034
12	November	Monthly Balances		2021	7,863,496,301
13	December	204.59g		2021	7,890,023,096
15	14	Transmission Plant In Service	(sum lines 1-13) /13	(Note M) True-up	7,766,261,465
Calculation of Distribution Plant In Service					
15	December	Source 204.75b		Year 2020	Balance 7,647,962,060
16	January	Monthly Balances		2021	7,668,224,916
17	February	Monthly Balances		2021	7,687,347,498
18	March	Monthly Balances		2021	7,713,581,697
19	April	Monthly Balances		2021	7,736,926,271
20	May	Monthly Balances		2021	7,767,556,427
21	June	Monthly Balances		2021	7,803,374,232
22	July	Monthly Balances		2021	7,826,859,342
23	August	Monthly Balances		2021	7,843,379,691
24	September	Monthly Balances		2021	7,877,253,457
25	October	Monthly Balances		2021	7,902,580,938
26	November	Monthly Balances		2021	7,942,141,589
27	December	204.75g		2021	8,032,285,954
28	28	Distribution Plant In Service	(sum lines 15-27) /13	True-up	7,803,805,698
Calculation of Intangible Plant In Service					
29	December	Source 204.5b		Year 2020	Balance 1,054,374,613
30	December	204.5g		2021	1,106,474,798
31	31	Intangible Plant In Service	(sum lines 29 & 30) /2	(Note N) True-up	1,080,424,706
Calculation of General Plant In Service					
32	December	Source 204.99b		Year 2020	Balance 1,349,470,354
33	December	204.99g		2021	1,376,963,716
34	34	General Plant In Service	(sum lines 32 & 33) /2	(Note N) True-up	1,363,217,035
Calculation of Production Plant In Service					
35	December	Source 204.46b		Year 2020	Balance 12,652,732,709
36	January	Monthly Balances		2021	12,831,985,426
37	February	Monthly Balances		2021	12,958,160,624
38	March	Monthly Balances		2021	13,167,408,234
39	April	Monthly Balances		2021	13,243,363,863
40	May	Monthly Balances		2021	13,268,952,879
41	June	Monthly Balances		2021	13,372,875,013
42	July	Monthly Balances		2021	13,407,960,024
43	August	Monthly Balances		2021	13,414,605,549
44	September	Monthly Balances		2021	13,423,964,195
45	October	Monthly Balances		2021	13,437,334,698
46	November	Monthly Balances		2021	13,451,881,587
47	December	204.46g		2021	13,476,057,172
48	48	Production Plant In Service	(sum lines 35-47) /13	True-up	13,239,021,690
49	49	Electric Plant Sold	204.102g		0
6	50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M) True-up	31,242,730,613

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation of Transmission Accumulated Depreciator					
51	December	Prior year 219.25c		Year 2020	Balance 1,942,552,607
52	January	Monthly Balances		2021	1,951,149,198
53	February	Monthly Balances		2021	1,959,917,145
54	March	Monthly Balances		2021	1,972,925,665
55	April	Monthly Balances		2021	1,983,039,097
56	May	Monthly Balances		2021	1,993,581,730
57	June	Monthly Balances		2021	2,001,550,523
58	July	Monthly Balances		2021	2,009,099,475
59	August	Monthly Balances		2021	2,018,779,138
60	September	Monthly Balances		2021	2,028,675,490
61	October	Monthly Balances		2021	2,038,288,372
62	November	Monthly Balances		2021	2,049,121,683
63	December	219.25c		2021	2,045,200,003
25	64	Transmission Accumulated Depreciator	(sum lines 51-63) /13	(Note M) True-up	1,999,529,240
Calculation of Distribution Accumulated Depreciator					
65	December	Source Prior year 219.26c		Year 2020	Balance 3,027,035,454

66	January	Monthly Balances	2021	3,036,852,707	
67	February	Monthly Balances	2021	3,046,017,234	
68	March	Monthly Balances	2021	3,061,257,736	
69	April	Monthly Balances	2021	3,071,234,009	
70	May	Monthly Balances	2021	3,062,425,026	
71	June	Monthly Balances	2021	3,093,005,070	
72	July	Monthly Balances	2021	3,102,740,969	
73	August	Monthly Balances	2021	3,112,233,506	
74	September	Monthly Balances	2021	3,122,905,413	
75	October	Monthly Balances	2021	3,130,159,324	
76	November	Monthly Balances	2021	3,143,992,515	
77	December	219.26c	2021	3,143,599,734	-
78	Distribution Accumulated Depreciator	(sum lines 65-77) /13	True-up	3,090,266,054	
Calculation of Intangible Accumulated Depreciation					
		Source	Year	Balance	
79	December	Prior year 200.21c	2020	689,402,579	-
80	December	200.21c	2021	725,504,660	-
81	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2	(Note N) True-up	707,453,619	Appendix A input
Calculation of General Accumulated Depreciation					
		Source	Year	Balance	
82	December	Prior year 219.28c	2020	508,181,970	-
83	December	219.28c	2021	519,932,106	-
26 84	Accumulated General Depreciation	(sum lines 82 & 83) /2	(Note N) True-up	514,057,038	Appendix A input
Calculation of Production Accumulated Depreciation					
		Source	Year	Balance	
85	December	Prior year 219.20 through 219.24	2020	4,462,427,281	
86	January	Monthly Balances	2021	4,508,899,821	
87	February	Monthly Balances	2021	4,551,671,894	
88	March	Monthly Balances	2021	4,556,216,951	
89	April	Monthly Balances	2021	4,611,484,440	
90	May	Monthly Balances	2021	4,652,334,003	
91	June	Monthly Balances	2021	4,697,939,131	
92	July	Monthly Balances	2021	4,746,552,034	
93	August	Monthly Balances	2021	4,793,394,200	
94	September	Monthly Balances	2021	4,836,036,987	
95	October	Monthly Balances	2021	4,864,952,174	
96	November	Monthly Balances	2021	4,916,607,099	
97	December	219.20 through 219.24	2021	4,965,743,651	-
98	Production Accumulated Depreciation	(sum lines 85-97) /13	True-up	4,704,943,051	
7 99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M) True-up	10,308,795,383	Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)	True-up	11,016,249,002	

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 Current Year 227.16c	0 0	0
		(Note N) Appendix A input True-up		0 beg-of-year and end-of-year average
42	Construction Materials & Supplies	Prior Year 227.5c Current Year 227.5c	176,943,869 203,514,526	190,229,198
		(Note N) Appendix A input True-up		beg-of-year and end-of-year average
45	Transmission Materials & Supplies	Prior Year 227.8c Current Year 227.8c	1,231,929 815,425	1,023,677
		(Note N) Appendix A input True-up		beg-of-year and end-of-year average

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission related portion	Appendix A Input	Details
133	Amortized Investment Tax Credit Utility Investment Tax Credit Adj. - Net (411.4)	114.19c	(1,339,178)	29.02%	(388,582)
Rate Base Adjustment					
Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base					
		Current beg of year balance 266 footnotes	30,492		
		Current end of year balance 266 footnotes	24,871		
35	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Average	27,682	29.02%	8,032 (enter negative in Appendix A)

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount				Transmission Related		Non-transmission Related		Details
Land Held for Future Use												
		Prior Year	214.47d	23,912,440	1,679,914	22,232,526	Detail for transmission-related value on Attachment 12					
		Current Year	214.47d	14,811,003	1,517,970	13,293,033	Detail for transmission-related value on Attachment 12					
23	(Notes B & L)	Appendix A Input	True-up		1,598,942		beg-of-year and end-of-year average					

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total		Details
Excluded Membership Dues Expense						
FERC Form No. 1 page 335				Total		
				Included		Excluded
Page 335, Line 1 (Industry Association Dues)						
American Clean Power				component of 335 Ln 1b		212,500
Edison Electric Institute				component of 335 Ln 1b		1,003,264
Intermountain Electrical Association				component of 335 Ln 1b		9,500
North American Transmission Forum				component of 335 Ln 1b		95,738
Northwest Public Power Association				component of 335 Ln 1b		1,810
Pacific Northwest Utilities Conference Committee				component of 335 Ln 1b		79,486
Rocky Mountain Electrical League				component of 335 Ln 1b		18,000
The National Hydropower Association, Inc.				component of 335 Ln 1b		71,832
UMS Group				component of 335 Ln 1b		42,000
Western Energy Supply Transmission Associates				component of 335 Ln 1b		43,379
				Page 335, Line 1 Subtotal		1,577,509
Page 335, Lines 7 - 28 (Business/Economic Dev. and Corp. Memberships & Subscriptions)						
Lines 7 - 28				Page 335, Lines 7-28		251,609
Other (Individually less than \$5,000)				Page 335, Line 29		112,877
Directors' Fees - Regional Advisory Board						
				Page 335, Line 36		18,000
Rating Agency and Trustee Fees						
				Page 335, Lines 31-35		560,121
63		Total	(Note C)	Appendix A Input		860,993
PBOP						
Fixed PBOP expense				Annual Update Informational Filing		1,701,106
Actual PBOP expense				Attachment 17		1,701,106
58		Adjusted total (Current year actual)		Appendix A Input	True-up	0
Authorized Filled Expense minus Actual Expense						
Property Insurance						
Property Insurance Account 924				320.185b		4,207,600
70		Total	(Note F)	Appendix A Input		4,207,600

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Transmission Related		Non-transmission Related		Details
Directly Assigned A&G								
Specific Transmission related Regulatory Expenses								
Federal Energy Regulatory Commission:								
Annual Fee				350.19d		2,587,098	2,587,098	
Annual Fee - hydro				350.20d		3,408,208		3,408,208
Transmission Rate Case				350.21d		329,045	329,045	
Other Regulatory				350.22d		1,769,419	483,502	1,285,917
67		Total		sum		8,093,769	3,399,644	4,694,125

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Safety Related		Non-safety Related		Details
Directly Assigned A&G								
68		General Advertising Exp Account 930.1 - Safety-related Advertising	320.191b	8,074	0	8,074	Based on FERC 930.1 download	

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Education & Outreach Appendix A Input	Other	Details
Directly Assigned A&G						
71	General Advertising Exp Account 930.1 - Education and Outreach	320.191b	8,074	0	8,074	Based on FERC 930.1 download

Multistate worksheet

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

Adjustments to Transmission O&W

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total	Plus adjustments	Transmission Related Appendix A Input	Details
53	Transmission O&M	320.112b	232,301,840	(139,972)	232,161,868	
	Adjustment for Ancillary Services Accounts 561-561.1					
	(561.1) Load Dispatching	320.84b	0			
	(561.1) Load Dispatch-Reliability	320.85b	0			
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647			
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0			
	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544			
	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711			
54	Less: Cost of Providing Ancillary Services Accounts 561.0-1	sum	10,309,902	0	10,309,902	Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	320.96b	159,058,497	0	159,058,497	

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		4,690,561	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 True-up	(147,761,488) (147,966,140) (147,863,814)	beg-of-year and end-of-year average

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	134,616,361	
	Amortization of limited term electric plant (404) (Note H)	336.7d	0	
76	Transmission Depreciation Expense Including Amortization of Limited Term Plan (Note H)	sum	134,616,361	Appendix A Input
General Plant				
	Depreciation expense (403) (Note H)	336.10b	47,034,116	
	Amortization of limited term electric plant (404) (Note H)	336.10d	591,957	
77	General Depreciation Expense Including Amortization of Limited Term Plan (Note H)	sum	47,626,073	Appendix A Input
Intangible plant				
	Amortization of limited term electric plant (404) (Note H)	336.1d	58,013,199	
	Amortization of other electric plant (405) (Note H)	336.1e	0	
78	Total Intangible Amortization (Note H)	sum	58,013,199	Appendix A Input

Less Regulatory Asset Amortizations Account 930.1

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

Please refer to the 'Material Changes Summary' filed with 2018 annual update for a discussion of the items previously included in this section.

PacifiCorp
Attachment 6 - Estimate and Reconciliation Worksheet

Instruction Summary

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

Worksheet

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

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

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

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

Not for true-up
Not for true-up

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

PacifiCorp
Attachment 7 - Transmission Enhancement Charge Worksheet

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New Plant Carrying Charge			
Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)			
Formula Line			
A	157	Net Plant Carrying Charge without Depreciation	9.0707%
B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	9.6178%
C		Line B less Line A	0.5471%
FCR if CIAC			
D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	2.3805%

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

Columns and rows may be added to accommodate more projects

Life	CIAC (Yes or No)	(Energy Gateway only)			(Energy Gateway Segment B-H)			(Energy Gateway Segment B-H)			Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)		
		No	50	9.0707%	No	50	9.0707%	No	50	9.0707%						
Useful life of the project																
"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"																
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																
Line 14 plus (line 5 times line 13)/101																
13 Month Net Plant or CWIP Balance																
Actual or estimated depreciation expense																
Invest Yr	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)
2010	-	-	-	287,225,425	4,836,783	30,890,181	-	-	-	-	-	-	\$ 30,890,181		\$ 30,890,181	
W Increased ROE	2010	-	-	287,225,425	4,836,783	31,675,830	-	-	-	-	-	-	\$ 31,675,830	\$ 31,675,830		\$ 785,649
2011	-	-	-	784,113,653	13,727,954	84,852,663	-	-	-	-	-	-	\$ 84,852,663		\$ 84,852,663	
W Increased ROE	2011	-	-	784,113,653	13,727,954	86,997,454	-	-	-	-	-	-	\$ 86,997,454	\$ 86,997,454		\$ 2,144,791
2012	-	-	-	785,864,997	13,960,855	85,244,423	-	-	-	-	-	-	\$ 85,244,423		\$ 85,244,423	
W Increased ROE	2012	-	-	785,864,997	13,960,855	87,394,005	-	-	-	-	-	-	\$ 87,394,005	\$ 87,394,005		\$ 2,149,581
2013	-	-	-	1,039,140,449	18,682,869	112,940,330	-	-	-	-	-	-	\$ 112,940,330		\$ 112,940,330	
W Increased ROE	2013	-	-	1,039,140,449	18,682,869	115,762,697	-	-	-	-	-	-	\$ 115,762,697	\$ 115,762,697		\$ 2,842,367
2014	-	-	-	1,164,054,968	21,135,829	126,723,930	-	-	-	-	-	-	\$ 126,723,930		\$ 126,723,930	
W Increased ROE	2014	-	-	1,164,054,968	21,135,829	129,907,976	-	-	-	-	-	-	\$ 129,907,976	\$ 129,907,976		\$ 3,184,046
2015	-	-	-	1,350,166,903	24,782,100	147,251,882	-	-	-	-	-	-	\$ 147,251,882		\$ 147,251,882	
W Increased ROE	2015	-	-	1,350,166,903	24,782,100	150,945,002	-	-	-	-	-	-	\$ 150,945,002	\$ 150,945,002		\$ 3,693,120
2016	-	-	-	1,463,059,094	29,386,385	162,096,296	-	-	-	-	-	-	\$ 162,096,296		\$ 162,096,296	
W Increased ROE	2016	-	-	1,463,059,094	29,386,385	166,098,210	-	-	-	-	-	-	\$ 166,098,210	\$ 166,098,210		\$ 4,001,914
2017	-	-	-	1,439,903,455	29,467,919	160,077,448	-	-	-	-	-	-	\$ 160,077,448		\$ 160,077,448	
W Increased ROE	2017	-	-	1,439,903,455	29,467,919	164,016,024	-	-	-	-	-	-	\$ 164,016,024	\$ 164,016,024		\$ 3,938,576
2018	-	-	-	1,413,360,220	27,214,371	155,416,238	-	-	-	-	-	-	\$ 155,416,238		\$ 155,416,238	
W Increased ROE	2018	-	-	1,413,360,220	27,214,371	159,282,211	-	-	-	-	-	-	\$ 159,282,211	\$ 159,282,211		\$ 3,865,973
2019	-	-	-	1,386,203,297	27,215,321	152,953,862	-	-	-	-	-	-	\$ 152,953,862		\$ 152,953,862	
W Increased ROE	2019	-	-	1,386,203,297	27,215,321	156,745,552	-	-	-	-	-	-	\$ 156,745,552	\$ 156,745,552		\$ 3,791,690
2020	-	-	-	1,471,003,295	28,854,427	162,284,934	-	-	-	-	-	-	\$ 162,284,934		\$ 162,284,934	
W Increased ROE	2020	-	-	1,471,003,295	28,854,427	166,308,578	-	-	-	-	-	-	\$ 166,308,578	\$ 166,308,578		\$ 4,023,644
2021	-	-	-	1,965,162,841	38,264,499	216,518,806	-	-	-	-	-	-	\$ 216,518,806		\$ 216,518,806	
W Increased ROE	2021	-	-	1,965,162,841	38,264,499	221,894,127	-	-	-	-	-	-	\$ 221,894,127	\$ 221,894,127		\$ 5,375,322
2022	-	-	-	1,922,132,004	38,176,479	212,527,581	-	-	-	-	-	-	\$ 212,527,581		\$ 212,527,581	
W Increased ROE	2022	-	-	1,922,132,004	38,176,479	217,785,200	-	-	-	-	-	-	\$ 217,785,200	\$ 217,785,200		\$ 5,257,619
2023	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
W Increased ROE	2023	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
2024	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
W Increased ROE	2024	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
2025	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
W Increased ROE	2025	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
2026	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
W Increased ROE	2026	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
2027	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
W Increased ROE	2027	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
2028	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
W Increased ROE	2028	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
2029	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
W Increased ROE	2029	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
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PacifiCorp
Attachment 8 - Depreciation Rates
Applied Depreciation Rates by State - 2021

New		Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company	
Row	A/C	Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.06%
2	352	Structures and Improvements															1.36%
3	353	Station Equipment															1.78%
4	354	Towers and Fixtures															1.44%
5	355	Poles and Fixtures															2.15%
6	356	Overhead Conductors and Devices															1.81%
7	357	Underground Conduit															1.55%
8	358	Underground Conductors and Devices															1.61%
9	359	Roads & Trails															1.21%
10		Unclassified Transmission															1.73%
11	389.2	Land Rights	738	1.82%	95,314	2.50%		0.00%	85,283	2.05%	74,315	1.87%		0.00%	4,868	1.70%	
12	390	Structures and Improvements	94,778,743	2.07%	13,817,417	2.06%	4,222,101	1.99%	101,612,009	2.55%	16,220,165	2.28%	331,004	1.76%	13,828,483	1.84%	
13	391	Office Furniture and Equipment - Furniture															5.00%
14	391.2	Office Furniture and Equipment - Personal Computers															20.00%
15	391.3	Office Furniture and Equipment - Equipment															12.50%
16	393	Store Equipment															4.00%
17	394	Tools, Shop and Garage Equipment															4.17%
18	395	Laboratory Equipment															5.00%
19	397	Communication Equipment															4.30%
20	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
21	398	Miscellaneous Equipment															5.00%
22		Unclassified General	23,769,198	3.64%	1,784,453	3.31%	1,432,689	5.48%	16,874,058	4.97%	11,951,315	5.56%	694,624	2.77%	2,141,247	4.61%	
23	302	Franchises and Consents															4.96%
24	303	Miscellaneous Intangible Plant															5.71%
25	390.1	Leasehold Improvements - Gen															3.55%

- 1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2021 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
- 14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned categories/FERC Accounts have been combined into their main accounts due to immateriality.
- 15 New FERC Sub-account 391.3 (Office Furniture and Equipment – Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacificCorp
Attachment 9a - Load Divisor for Projection

		DATT (Part II - Network Services) - Average of current year and prior two years																					
Column		e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f	T
Customer Class	PacifiCorp NFS	BPA Yakama NFO SA 138	BPA Gacley NFO SA 123	BPA Clarke NFO SA 175	BPA Benton NFO SA 139	BPA Oregon NFO SA 138	BPA Airport NFO SA 107	BPA CEC NFO SA 107	BPA Solar NFO SA 105	BPA WEID NFO SA 105	Tri-State NFO SA 108	Capline Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 105	Black Hills NFO SA 147	USBR NFO SA 105	WAPA NFO SA 115	Avangrid Renewables, LLC NFO SA 142	Exelon NFO SA 143	BPA South East Idaho NFO SA 146	BPA Idaho Falls NFO SA 147	NTUA NFO SA 104	Total NFO	
Jan	8,265	8,31	3,28	26,12	1,26	0,10	0,12	0,18	0,01	20,42	14,84	10,41	47,60	0,01	0,01	33,12	1,01	283,64	106,53	2,61	597		
Feb	8,256	8,84	3,32	31,53	1,26	0,37	0,08	0,01	0,01	19,82	14,77	11,06	50,47	0,01	0,01	33,09	1,09	281,32	110,93	2,47	569		
March	7,808	5,24	3,31	28,40	1,23	0,16	0,01	0,01	0,01	21,08	14,31	10,22	46,98	0,01	0,01	32,96	1,03	268,80	101,28	2,33	538		
April	7,063	5,98	3,07	22,52	0,98	0,20	-	0,02	0,01	18,82	13,89	8,79	40,47	0,28	0,33	32,91	1,03	194,49	54,45	1,90	400		
May	8,102	4,71	3,06	13,84	0,28	0,21	-	1,23	12,48	16,08	8,15	35,08	0,53	2,77	33,11	0,98	134,16	76,45	1,94	345			
Jun	9,629	4,83	3,63	17,25	0,38	0,13	-	0,01	1,72	14,51	17,72	9,83	47,17	0,98	3,28	33,48	1,27	175,57	94,95	2,19	438		
Jul	10,557	5,33	3,62	16,06	0,40	0,13	-	0,00	1,43	14,37	17,11	10,87	55,35	0,63	3,19	33,50	1,22	188,56	110,61	2,67	465		
Aug	10,438	5,93	3,64	18,43	0,38	0,17	-	1,39	15,61	18,00	10,91	55,27	0,62	3,02	33,48	1,09	165,80	105,60	2,56	442			
Sept	9,000	5,28	3,52	14,76	0,31	0,13	-	0,05	1,02	13,80	17,19	10,37	48,46	0,56	2,81	33,31	1,18	140,43	98,87	2,37	394		
Oct	7,788	6,05	3,15	25,91	0,97	0,25	0,04	-	0,61	18,46	14,03	10,12	42,89	0,10	0,01	33,38	0,99	253,04	87,95	2,24	500		
Nov	7,813	4,84	3,21	24,35	0,95	0,17	0,17	0,10	0,01	15,18	14,21	9,55	39,96	0,01	0,01	33,18	0,91	229,21	85,94	1,50	463		
Dec	8,494	4,76	3,14	29,33	0,80	0,16	0,16	0,16	0,01	17,65	13,12	10,65	46,65	0,16	0,01	33,15	1,01	312,08	97,45	2,60	572		
Total	103,811	87	60	270	6	2	1	1	7	200	185	121	558	0	15	399	13	2,033	1,151	21	5,083		
Aug 12CP	8,651	6	3	23	1	0	0	0	1	17	15	10	46	0	1	33	1	219	94	21	474		

		Other Service						
Column		j1	j2	j3	j4	j5	j	T
Customer Class		LIAMPS OS RS 237	LMPA OS RS 637	Deseret OS RS 200	Power Administration OS RS 202/253	Western Area	Total OS	
Jan		405	89	15	301	900		
Feb		405	61	93	313	873		
March		349	42	73	322	786		
April		365	41	106	242	754		
May		542	63	121	302	1,029		
Jun		674	111	148	316	1,249		
Jul		810	153	162	330	1,455		
Aug		832	152	205	312	1,501		
Sept		798	139	175	295	1,368		
Oct		375	45	111	287	818		
Nov		413	51	108	296	868		
Dec		459	64	107	301	931		
Total		8,386	873	1,524	3,837	12,621		
Aug 12CP		332	81	127	303	1,043		

		DATT (Part II Long-Term Firm Point-to-Point Transmission Services) - Projection																														
Customer Class		g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g28	g29	g30	g
Customer Class		PacifiCorp LTP SA 67	Black Hills, Inc. LTP SA 179	BPA LTP SA 179	BPA LTP SA 666	Idaho Power LTP SA 212	Avangrid LTP SA 895	Thermo No. 1 LTP SA 668	Powerex LTP SA 169	Powerex LTP SA 1016	Powerex LTP SA 1017	Powerex LTP SA 1040	NextEra LTP SA 173	State of SD LTP SA 179	Sacramento Municipal Utility District LTP SA 663	Salt River Project LTP SA 809	Chickadee People's Utility District LTP SA 801	Evergreen Biopower, LLC LTP SA 874	Airport Solar LTP SA 965	Garrett Solar LTP SA 805	EWEB LTP SA 805	Falls Creek LTP SA 808	Losses	Powerex LTP SA 700	Powerex LTP SA 701	Powerex LTP SA 702	Powerex LTP SA 748	Powerex LTP SA 749	Powerex LTP SA 995	Powerex LTP SA 996	City of Roseville LTP SA 881	Total LTP
Jan	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458	
Feb	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458	
March	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458	
April	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458	
May	1,921	50	-	56	-	30	11	80	100	100	100	99	4	19	25	15	10	10	50	25	5	102	100	100	100	50	150	100	100	50	3,662	
Jun	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	106	100	100	100	50	150	100	100	50	3,690	
Jul	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	1	106	100	100	100	50	150	100	100	50	3,696	
Aug	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	1	106	100	100	100	50	150	100	100	50	3,696	
Sept	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	3	106	100	100	100	50	150	100	100	50	3,688	
Oct	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	106	100	100	100	50	150	100	100	50	3,690	
Nov	1,860	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	98	100	100	100	50	150	100	100	50	3,491	
Dec	1,860	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	98	100	100	100	50	150	100	100	50	3,491	
Total	23,395	600	-	672	250	360	132	880	1,200	1,200	800	1,083	48	228	300	180	120	120	588	300	50	1,222	1,200	1,200	1,200	600	1,800	1,200	1,200	600	42,816	
Aug 12CP	1,950	50	-	56	21	30	11	80	100	100	87	81	4	19	25	15	10	10	48	25	4	102	100	100	100	50	150	100	100	50	3,588	

Divisor			
Total Network & OS	1% growth	Behind the Meter	Total Network Load
9,731	9,831	249	10,080
9,697	9,796	204	10,000
9,132	9,225	204	9,429
8,217	8,301	207	8,508
9,476	9,570	184	9,766
11,306	11,421	179	11,600
12,477	12,603	146	12,749
12,361	12,506	143	12,646
11,362	11,477	189	11,666
9,106	9,199	190	9,389
9,165	9,238	233	9,466
9,986	10,089	229	10,318
122,015	122,288	2,353	125,611
10,766	10,972	105	10,868

Divisor
Network * OS + LTP
13,328
13,468
12,887
11,966
13,318
15,200
16,435
15,353
15,354
13,079
12,869
13,829
188,627
14,021

PacifiCorp
Attachment 9a1 - Load (Current Year)
2021

Column			OATT (Part III - Network Service)																				f	
Customer	Class	RS / SA	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	Total NFO
	Day	Time	PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	3 Phases Renewables Inc.	NTUA	
			NFS	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538	NFO SA 827	NFO SA 865	NFO SA 975	NFO SA 628	NFO SA 299	NFO SA 505	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 742	NFO SA 943	NFO SA 746	NFO SA 747	NFO SA 876	NFO SA 894	
Jan	26	18:00	8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91	-	2.55	557
Feb	18	19:00	7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11	-	2.44	548
March	1	8:00	7,547	5.55	3.18	26.03	1.05	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24	-	2.41	542
April	12	8:00	7,098	5.88	3.23	25.72	0.91	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15	-	1.88	394
May	31	18:00	8,244	4.73	3.24	15.73	0.46	0.46	-	-	1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80	-	1.90	357
Jun	28	17:00	10,755	6.06	4.15	23.38	0.38	-	-	-	1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21	-	2.35	475
Jul	6	17:00	10,861	5.35	3.71	16.13	0.40	0.39	-	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66	-	2.73	484
Aug	12	17:00	10,546	6.35	3.73	22.08	0.39	0.16	-	-	1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85	-	2.55	450
Sept	9	17:00	9,459	5.51	3.23	13.99	0.29	0.38	-	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85	-	2.53	383
Oct	12	9:00	7,314	5.85	2.93	24.60	0.73	-	-	-	0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08	-	1.95	422
Nov	22	18:00	7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73	-	-	422
Dec	28	18:00	8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74	-	2.65	618
Total			104,380	66	40	280	9	3	1	1	7	200	197	121	544	4	16	413	17	2,578	1,129	-	26	5,651

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

PacifiCorp
Attachment 9a2 - Load (One Year Prior)
2020

Column			OATT (Part III - Network Service)																				Total NFO		
Customer Class	RS / SA	Day	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19		f20	f21
RS / SA	Day	Time	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA SA 894		
Jan	15	8:00	8,327	7.45	3.27	29.21	1.36	-	0.17	0.18	-	21.07	13.99	10.68	51.49	0.01	0.01	33.01	1.16	264.46	96.86	0.25	2.63	537	
Feb	4	8:00	8,221	7.17	3.44	31.20	1.26	-	0.05	0.12	-	21.17	13.83	10.72	47.51	0.01	0.01	32.75	1.06	301.29	105.27	0.24	2.56	580	
March	2	8:00	7,659	5.82	3.51	23.99	1.12	-	-	-	-	19.87	13.87	10.36	42.81	0.01	0.01	32.54	1.09	250.10	104.96	0.24	2.23	513	
April	2	9:00	6,924	5.16	2.79	22.71	0.93	0.05	-	0.04	-	20.18	13.59	9.00	43.58	0.25	0.01	32.98	1.05	200.66	66.27	0.19	1.95	421	
May	29	17:00	8,750	4.39	3.00	14.25	0.37	0.17	-	-	-	11.75	16.67	7.51	36.39	0.55	3.26	32.76	1.09	131.14	86.11	0.26	2.13	352	
Jun	23	18:00	9,451	4.16	3.42	17.10	0.34	0.40	-	0.01	-	15.94	17.63	9.94	47.72	0.54	3.41	33.35	1.25	160.85	84.38	0.30	2.22	403	
Jul	30	17:00	10,476	5.13	3.74	18.12	0.40	-	-	-	-	15.55	16.54	9.66	53.21	0.68	3.14	33.78	1.21	172.73	105.52	0.35	2.68	442	
Aug	17	16:00	10,546	5.60	3.57	17.11	0.37	0.36	-	-	-	15.59	16.33	10.76	61.16	0.62	3.14	33.38	1.12	161.70	110.05	0.31	2.69	444	
Sept	3	17:00	9,618	4.97	3.61	17.26	0.34	-	-	-	-	13.54	16.12	9.41	45.99	0.61	3.06	33.96	1.20	137.35	99.93	0.29	2.48	390	
Oct	26	9:00	7,776	5.72	3.03	26.55	0.92	0.38	-	-	0.59	20.08	11.97	9.76	48.69	0.01	0.01	34.27	0.93	272.78	82.87	0.21	2.27	521	
Nov	30	19:00	7,685	4.94	3.00	25.05	0.92	-	0.16	0.10	0.01	16.41	12.39	9.23	39.98	0.01	0.00	34.22	0.81	242.69	94.60	0.17	2.35	487	
Dec	29	18:00	8,274	4.40	3.02	28.06	-	0.57	0.18	0.10	0.01	17.42	11.06	10.51	45.74	0.01	0.01	33.72	1.08	326.59	101.98	0.21	2.62	587	
Total			103,708	64.9	39.4	270.6	8.3	1.9	0.6	0.6	0.6	208.6	174.0	117.5	564.3	3.3	16.1	400.7	13.0	2,622.3	1,138.8	3.0	28.8	5,677	

Column			Other Service					Total OS
Customer Class	RS / SA	Day	j1	j2	j3	j4	j5	
RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		
Jan	15	8:00	379	58	90	333		861
Feb	4	8:00	431	62	89	322		905
March	2	8:00	354	50	66	307		776
April	2	9:00	343	31	117	222		713
May	29	17:00	674	101	155	310		1,240
Jun	23	18:00	674	111	157	312		1,254
Jul	30	17:00	788	152	149	348		1,437
Aug	17	16:00	856	157	240	316		1,569
Sept	3	17:00	744	116	224	299		1,383
Oct	26	9:00	365	41	126	301		833
Nov	30	19:00	409	47	122	298		875
Dec	29	18:00	453	48	122	294		916
Total			6,469	975	1,657	3,662	-	12,763

PacifiCorp
Attachment 9a3 - Load (Two Year Prior)
2019

Column			OAT1 (Part III - Network Service)																				f
Customer Class	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	Total NFO
RS / SA			PacifiCorp NFO	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables inc. NFO SA 876	NTUA NFO SA 894	BPA Airport Solar NFO SA 836	Total NFO
Jan	2	9:00	8,233	6.88	3.60	28.75	1.34	0.30	-	19.78	15.45	10.47	45.55	0.01	0.01	30.81	0.75	330.22	108.83	0.01	2.64	-	605
Feb	7	8:00	8,604	7.68	3.56	35.61	1.36	0.50	0.03	18.86	16.14	11.81	55.25	0.01	0.01	31.82	0.79	280.11	112.41	0.06	2.42	-	578
March	4	8:00	8,218	7.34	3.25	35.18	1.52	0.11	0.02	21.94	14.33	11.13	54.20	0.01	0.01	31.63	0.77	284.05	93.62	0.05	2.34	-	561
April	10	8:00	7,167	5.69	3.18	19.14	1.10	-	-	16.23	13.71	8.54	37.79	0.24	0.01	31.21	0.70	176.91	66.93	0.07	1.87	-	383
May	13	18:00	7,311	5.01	2.94	11.55	-	-	-	11.21	15.44	6.69	32.18	0.54	1.99	32.06	0.79	120.64	81.43	0.08	1.77	-	324
Jun	28	18:00	8,681	4.28	3.31	11.27	0.43	-	-	14.36	15.40	9.62	44.89	0.55	3.20	31.97	0.87	168.55	93.27	0.11	1.93	-	404
Jul	22	17:00	10,334	5.50	3.42	13.92	0.40	-	-	12.68	17.43	11.28	53.47	0.61	3.09	32.04	0.72	191.32	117.65	0.14	2.61	-	466
Aug	5	17:00	10,220	5.82	3.63	16.11	0.37	-	-	13.93	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.87	105.90	0.18	2.42	-	430
Sept	5	17:00	9,722	5.36	3.73	13.05	0.30	-	-	16.10	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11	-	409
Oct	30	8:00	8,274	6.57	3.50	26.58	1.27	0.37	0.13	18.17	14.16	11.60	48.47	0.01	0.01	32.06	0.78	298.06	92.90	0.07	2.49	-	557
Nov	26	18:00	8,081	4.45	3.36	25.32	1.16	-	0.18	17.03	13.84	11.06	43.68	0.01	0.01	32.27	0.55	247.44	78.49	0.07	2.16	-	481
Dec	17	18:00	8,498	4.81	3.17	24.42	0.90	-	0.18	17.09	13.91	9.79	43.64	0.01	0.01	32.61	0.72	290.96	65.63	0.08	2.65	0.24	511
Total			103,344	69	41	261	10	1	1	197	185	124	561	3	14	383	8	2,699	1,125	1	27	0	5,711

Column			Other Service				j	
Customer Class	Day	Time	j1	j2	j3	j4	j5	Total OS
RS / SA			UAMPS OS RS 297	UMPA OS RS E37	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
Jan	2	9:00	408	64	148	324		943
Feb	7	8:00	383	64	81	340		868
March	4	8:00	314	33	58	320		724
April	10	8:00	338	18	60	290		706
May	13	18:00	405	32	99	295		831
Jun	28	18:00	617	95	121	317		1,150
Jul	22	17:00	772	151	148	318		1,389
Aug	5	17:00	805	152	148	318		1,423
Sept	5	17:00	758	166	146	288		1,358
Oct	30	8:00	384	44	69	334		831
Nov	26	18:00	431	48	74	299		852
Dec	17	18:00	464	60	85	314		924
Total			6,080	927	1,237	3,757		12,001

PacifiCorp
Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(526,710,244)
1110000	146200	A/Amort-Oth Intang	(164,314,625)
1110000	146201	A/Amort-Hydr-Klamath	787,860
1110000	146210	A/Amort-Oth Lic/Hydr	(21,934,561)
1110000	146230	A/Amort-LsHld Imprmt	(13,333,090)
Attachment 5 input: Total Accumulated Amortization			(725,504,660)

PacifiCorp
Attachment 11 - Prepayments

Prepayments Detail - 2021

FERC Account	Account Number	Account Description	Category	2020 Year-end Balance	2021 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$ 5,672,419	\$ 17,347,567	\$ 11,509,993			\$ 11,509,993	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 2,237,443	\$ 2,316,931	\$ 2,277,187			\$ 2,277,187	
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -				\$ -
	132016	Prep Ins-Minority Owned Plants	Other	\$ 321,928	\$ 311,635	\$ 316,781	\$ 316,781			
	132045	Prepaid Workers Compensation	Labor-related	\$ 137,594	\$ 114,760	\$ 126,177				\$ 126,177
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 1,375,844	\$ 1,632,238	\$ 1,504,041				\$ 1,504,041
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$ 19,318,920	\$ 20,070,575	\$ 19,694,747			\$ 19,694,747	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ 12,685	\$ 29,204	\$ 20,944	\$ 20,944			
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 749,600	\$ 860,083	\$ 804,841	\$ 804,841			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 667,212	\$ 625,994	\$ 646,603	\$ 646,603			
	132096	Prepaid RECs for RPS (WA)	Other	\$ -	\$ -	\$ -	\$ -			
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$ 16,065,321	\$ 7,796,707	\$ 11,931,014	\$ 11,931,014			
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale	Other	\$ 7,403,557	\$ 6,440,950	\$ 6,922,254	\$ 6,922,254			
	132310	Prepaid Rating Agency Fees	Other	\$ 46,096	\$ 39,498	\$ 42,797	\$ 42,797			
	132320	Prepaid Surety Bond	Other	\$ 219,828	\$ -	\$ 109,914	\$ 109,914			
	132548	Prepaid Cedar Springs II	Other	\$ 157,284	\$ -	\$ 78,642	\$ 78,642			
	132551	Prepaid Dunlap	Other	\$ 207,914	\$ 207,914	\$ 207,914	\$ 207,914			
	132557	Prepaid GlenRock I	Other	\$ 185,437	\$ 185,437	\$ 185,437	\$ 185,437			
	132558	Prepaid GlenRock II	Other	\$ 146,102	\$ 146,102	\$ 146,102	\$ 146,102			
	132564	Prepaid High Plains	Other	\$ 556,311	\$ 556,311	\$ 556,311	\$ 556,311			
	132567	Prepaid Leaning Juniper	Other	\$ 282,370	\$ 282,370	\$ 282,370	\$ 282,370			
	132574	Prepaid McFadden Ridge	Other	\$ 106,767	\$ 106,767	\$ 106,767	\$ 106,767			
	132577	Prepaid Rolling Hills	Other	\$ 278,155	\$ 278,155	\$ 278,155	\$ 278,155			
	132580	Prepaid Seven Mile I	Other	\$ 185,437	\$ 185,437	\$ 185,437	\$ 185,437			
	132581	Prepaid Seven Mile II	Other	\$ 36,525	\$ 36,525	\$ 36,525	\$ 36,525			
	132603	Other Prepay-Ashton Plant Land	Other	\$ -	\$ -	\$ -	\$ -			
	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -			
	132620	Prepayments - Water Rights Lease	Other	\$ 1,121,820	\$ 1,133,351	\$ 1,127,585	\$ 1,127,585			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 557,594	\$ 402,423	\$ 480,009	\$ 480,009			
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -			
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ -	\$ -	\$ -	\$ -			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -	\$ -	\$ -	\$ -			
	132650	Prepaid Dues	Other	\$ -	\$ -	\$ -	\$ -			
	132700	Prepaid Rent	Plant-related	\$ 42,667	\$ 42,667	\$ 42,667			\$ 42,667	
	132705	Prepaid Pole Contact Rental	Other	\$ 324,852	\$ 324,809	\$ 324,830	\$ 324,830			
	132740	Prepaid O&M - Wind	Other	\$ 93,041	\$ 89,949	\$ 91,495	\$ 91,495			
	132755	Prepaid Aircraft Maint	Labor-related	\$ 203,009	\$ 100,000	\$ 151,504				\$ 151,504
	132825	Prepaid LGIA Transmission	Other	\$ -	\$ -	\$ -	\$ -			
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 516,172	\$ -	\$ 258,086	\$ 258,086			
	132900	Prepayments - Other	Labor-related	\$ 1,438,226	\$ 1,250,603	\$ 1,344,414				\$ 1,344,414
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 1,193,266	\$ 1,432,437	\$ 1,312,851	\$ 1,312,851			
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 3,110,401	\$ 3,467,002	\$ 3,288,702	\$ 3,288,702			
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 361,736	\$ 284,329	\$ 323,032	\$ 323,032			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -	\$ -			\$ -
	132910	Prepayments - Hardware & Software	Labor-related	\$ 12,416,731	\$ 11,130,782	\$ 11,773,757				\$ 11,773,757
	132926	Prepaid Royalties	Other	\$ -	\$ -	\$ -	\$ -			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (36,877)	\$ (15,805)	\$ (26,341)			\$ (26,341)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (972,407)	\$ (2,673,148)	\$ (1,822,777)	\$ (1,822,777)			
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,009,284	\$ 2,688,952	\$ 1,849,118	\$ 1,849,118			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,439,903	\$ 2,330,601	\$ 2,385,252	\$ 2,385,252			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -	\$ -	\$ -	\$ -			
	203000	Discount on Short-Term Securities	Other	\$ 1,653	\$ -	\$ 827	\$ 827			
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -			
		Total Prepayments		\$ 80,191,819	\$ 81,560,111	\$ 80,875,965	\$ 32,477,818	\$ -	\$ 33,498,253	\$ 14,899,894

Allocator
Total Allocated to Transmission by Category

0.000%	100.000%	29.016%	9.187%
\$ -	\$ -	\$ 9,719,998	\$ 1,368,783

Appendix A input: Total Allocated to Transmission **\$ 11,088,781**

PacifiCorp
Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2020 and 2021

	Prior year	Current year
Hazelwood Substation	161,944	0
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	1,679,914	1,517,970

		Prior year	Current year
Total - PacifiCorp	214.47d	23,912,440	14,811,003

PacifiCorp
Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

As Filed
1=Revenue credit
0=Denominator
Treatment

Description	Revenue	MW	Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,731,042	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	193,107	n/a	1
Deseret RS 280	0	139.9	0
Enel Cove Deferral Fee	0	n/a	1
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	20,424	n/a	1
Obsidian Deferral	0	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	0	n/a	1
Portland General Electric	0	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	0	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,972	n/a	1
USBR Weber Basin RS 286	41,587	n/a	1
UAMPS RS 297	0	550.9	0
UMPA RS 637	0	84.8	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	290.9	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	48,599	n/a	1
Iberdrola Deferral Fee	7,189	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Additional OS Revenue Credit	193,211	n/a	1
Att 3 input: Total OS contract revenue credits	6,406,882	1,066.5	

Short-term revenue

Short-term firm

PacifiCorp Commercial and Trading (C&T)	56,714,794
Third parties	7,117,331
Total short-term firm	63,832,125

Short-term non-firm

PacifiCorp Commercial and Trading (C&T)	16,796,311
Third parties	37,255,007
Total short-term non-firm	54,051,318

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	73,511,105
Third parties	44,372,338
Att. 3 input: Total short term-firm and non-firm revenue	117,883,443

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	8,842,534,615	Bonds (221)	Form 1, pg 112, ln 18 c,d	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,267,150,000	9,267,150,000	9,267,150,000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0	
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
91	13-month average	20,988,276	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	18,031,923	17,937,371	17,842,919	17,748,267	17,653,715	17,568,363	17,477,011	25,038,041	24,929,070	24,820,100	24,711,130	24,599,593	24,493,189	
92	13-month average	39,792,153	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	37,670,714	37,383,190	37,096,206	36,808,669	36,521,131	36,258,708	35,996,285	43,377,944	43,678,490	43,507,415	43,248,882	42,941,450	42,678,915	
93	13-month average	3,099,866	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	3,388,709	3,340,170	3,291,631	3,243,092	3,194,553	3,146,014	3,097,475	3,048,936	3,000,397	2,951,858	2,903,319	2,856,017	2,836,085	
94	13-month average	8,446	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	13,971	13,052	12,133	11,214	10,295	9,376	8,458	7,539	6,620	5,701	4,782	3,717	2,945	
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
97	12-month sum	405,404,301	Interest on Long Term (427) and Associated Companies (430), LONG TERM ONLY	Form 1, pg 257, ln 33 i	33,540,062	33,526,525	33,516,542	33,519,806	33,523,178	33,526,004	32,876,491	33,923,186	34,646,614	34,646,033	34,654,115	33,546,664	33,499,144	
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0	
99	12-month sum	4,541,192	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	382,087	382,086	382,089	382,089	382,089	350,775	350,775	391,997	393,575	393,862	393,954	418,968	318,911	
100	12-month sum	607,365	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	47,302	74,673	
101	12-month sum	9,641	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	1,611	(1,158)	
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475	
112	13-month average	9,573,346,279	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	9,173,498,557	9,252,088,847	9,304,908,949	9,342,793,439	9,375,944,806	9,438,618,433	9,567,914,179	9,720,849,470	9,837,275,153	9,900,645,743	9,791,505,825	9,834,113,294	9,913,344,935	
114	13-month average	86,774,204	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	83,092,814	84,426,528	84,710,900	83,344,143	81,215,213	83,316,486	86,398,754	85,328,121	90,057,939	96,865,013	102,678,561	104,812,357	61,817,828	
115	13-month average (enter negative)	(18,514,257)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(19,097,488)	(19,012,075)	(18,926,662)	(18,841,250)	(18,775,837)	(18,670,424)	(18,585,011)	(18,499,598)	(18,414,185)	(18,328,772)	(18,243,940)	(18,157,946)	(17,132,153)	
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	

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

PacifiCorp Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment &
Asset Class 345 - Accessory Electrical Equipment
(At December 31, 2021)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,819,263
Bus	1,441,789
Fire Protection	1,083,497
Foundation And Substructure	2,519,792
Insulator	68,954
Lightning Arrester	278,061
Misc	1,776,854
Relay And Control	968,638
Steel Structure	274,163
Step-Up Transformer	154,580,976
Total 353.4 Class Assets	167,839,798
Wind Generation Facilities	168,492,871
34.5 kV Facilities	10,106,741
Appendix A input: Total Assets to Exclude	346,439,410

PacifiCorp
Attachment 16 - Unfunded Reserves

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

Description	Account Calculation	Reserve type	Accrued Liability:		Charged to:		Prior year	Current Year	True-up	By Category				Total Transmission-related Unfunded Reserves	
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end	13-month Average	Category	100% Transmission	Plant	Labor		Other
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555	(17.6)	(11.1)	(19.3)	Other				(19,338)	
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555/165	(7.0)	(5.8)	(8.1)	Other				(8,074)	
Lidar (Wood Hollow)	Estimate by Legal	Unfunded	248070	242	545500	426.3	(2.0)	(2.0)	(2.0)	Other				(2,000)	
BTL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	545500-502	426.5	(0.1)	(0.1)	(0.1)	Other				(0,050)	
BPA Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050	565	(0.2)	(0.2)	(0.2)	Other				(0,232)	
Accum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	301913	456	(6.0)	(5.3)	(3.1)	100% Transmission	(3,088)			(3,240)	
Accum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	310975	449.1	(3.2)	(3.2)	(3.2)	Other				(7,716)	
Trapper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	120165/515100	151/501	(7.0)	(8.4)	(7.7)	Other				(25,172)	
Klamath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	545500	545	(33.0)	(2.4)	(25.2)	Other				(1,614)	
Accrued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253	582300	566/567	(0.7)	(0.2)	(0.5)	100% Transmission	(0,475)			(1,614)	
Accrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	582300	589	(1.5)	(1.7)	(1.6)	Other				(1,614)	
Injuries & Damages Reserve Risk ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	545050	426.5	0.0	0.0	0.0	Labor		0.000			
Injuries & Damages Reserve Risk ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	545050	925	(256.3)	(255.5)	(256.0)	Other				(256,032)	
Injuries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimate by Legal ("Labor")	Unfunded	116925	228.2	545050	426.5	0.0	0.0	0.0	Labor		0.000			
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	545050	925	0.0	0.0	0.0	Other				0.000	
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	156909	228.2	549302	925	115.3	115.3	115.3	Other				115,250	
Self-Insured Property Reserve - Pacific Power	Estimate by Legal ("Other")	Unfunded	280307	228.1	545500	925	0.0	(1.0)	(0.1)	Other				(0,077)	
Provision for Customer A/R (CSS)	Calculation based on actuals	Unfunded	118100	144	550750	904	(15.2)	(16.2)	(15.7)	Other				(15,678)	
Provision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	550750	904	(0.0)	(0.1)	(0.0)	Other				(0,042)	
Provision for Other A/R (Joint Use)	Calculation based on actuals	Unfunded	118155	172	301869	454	(0.1)	(0.2)	(0.1)	Other				(0,134)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue - c	Unfunded	118157	144	550776	904	(0.1)	(0.1)	(0.1)	Other				(0,083)	
Provision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	550750	904	(0.8)	(0.8)	(0.8)	Other				(0,796)	
Bad Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	550775	904	(1.0)	(1.0)	(1.0)	Other				(1,003)	
Provision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	301119	440	(0.0)	(0.0)	(0.0)	Other				(0,203)	
Provision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	301119	440	(0.4)	0.0	(0.3)	Other				(0,333)	
Inventory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	various	506/553/557	(0.4)	(0.1)	(0.5)	Other				(0,462)	
Inventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	various	598	(0.9)	(0.9)	(0.9)	Other				(0,890)	
Inventory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	various	593	(0.6)	(0.7)	(0.6)	Other				(0,578)	
Construction Work-in-Progress (CWIP) Reserve	Estimate by PP/RMP Finance	Unfunded	148001	107	554990	557/593/598	(7.0)	(6.8)	(7.7)	Other				(7,680)	
CWIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	148019/554702	108/426.5	(2.3)	0.0	(2.0)	Other				(1,992)	
Contra PP&E - Cholla UA - CWIP	Estimate based on current balance	Unfunded	148907	107	185861/554702	182,3426.5	0.0	0.0	0.0	Other				0.000	
Uncollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	550750	904	(0.2)	(0.2)	(0.2)	Other				(0,215)	
Accrued Ligated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	289540/120151/515100	253/151/501	(9.0)	(8.5)	(9.1)	Other				(9,081)	
Accrued Ligated Damages (Current) - Cholla	Estimate by Fuels	Unfunded	210678	232	120161/515100	151/501	(19.6)	0.0	(1.5)	Other				(1,508)	
Accrued - Severance Payments	Calculation based on actuals	Unfunded	235190	232	various	Follows Labor	(2.6)	(3.2)	(3.1)	Labor		(3,060)			
Annual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	(6.2)	Labor		(8,155)			
401(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(2.0)	(1.9)	(1.4)	Labor		(1,384)			
Safety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	0.0	(2.3)	(0.7)	Labor		(0,680)			
CEO Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by AIP	Pre-funded	289000	253.99	various	various	(0.0)	0.0	(0.0)	Other				(0,001)	
Accrued Ligated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	210675	232	(2.2)	0.0	(1.2)	Other				(1,205)	
FICA Taxes - ER deferral (CARES Act)	Calculation by Payroll	Unfunded	289322	236	580500	Follows Labor	(12.0)	0.0	(11.5)	Labor		(11,507)			
Vacation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.8)	(2.8)	(4.0)	Labor		(4,026)			
Vacation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	500517	Follows Labor	(2.0)	(2.2)	(2.3)	Labor		(2,342)			
Vacation Accrual IBEW 059	Calculation by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.4)	(2.4)	(2.6)	Labor		(2,811)			
Personal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.1)	(0.0)	(0.0)	Labor		(0,043)			
Personal Time Accrual UWUJA 127	Calculation by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.7)	(3.4)	(4.0)	Labor		(3,958)			
Personal Time Accrual UWUJA 197	Calculation by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.2)	(0.2)	(0.2)	Labor		(0,213)			
Personal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	500516	Follows Labor	(17.7)	(17.1)	(17.6)	Labor		(17,639)			
Sick Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	500515	Follows Labor	(5.9)	(6.2)	(6.2)	Labor		(6,201)			
Supplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	501102	Follows Labor/926	(1.6)	(1.6)	(1.6)	Other				(1,602)	
Pension - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	501105	Follows Labor/926	(0.5)	(0.5)	(0.6)	Labor		(0,550)			
FAS 158 SERP Liability	Calculation based on actuarial	Unfunded	280465	228.35	501115	Follows Labor/926/426.5	(58.1)	(53.7)	(56.4)	Labor		(56,405)			
FAS 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial offsetting unfunded SERP liability	Unfunded	299107	219	554032	Follows Labor/926	25.3	22.7	24.5	Labor		24,548			
FAS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	501160	Follows Labor/926	(25.7)	(22.0)	(25.9)	Labor		(25,863)			
Wasatch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	501160	Follows Labor/926	(2.4)	(2.2)	(2.3)	Labor		(2,296)			
Totals							(394.0)	(315.7)	(354.8)		(3,563)	0.000	(120,385)	(251,779)	

Allocators	100.000%	25.544%	9.187%	0.000%
Total (\$ millions)	(3,563)	0.000	(11,059)	0.000

Appendix A input (14,622,165)

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

FERC Acct	Description	2021 Expense
4265000	OTHER DEDUCTIONS	84
5020000	STEAM EXPENSES	581
5060000	MISC STEAM PWR EXP	291,370
5063000	MISC STEAM JVA CR	(44,736)
5120000	MANT OF BOILR PLNT	2,097
5140000	MAINT MISC STM PLN	2,522
5350000	OPER SUPERV & ENG	60,356
5390000	MSC HYD PWR GEN EX	36,965
5480000	GENERATION EXP	17,445
5490000	MIS OTH PWR GEN EX	4,963
5530000	MNT GEN & ELEC PLT	5,685
5560000	SYS CTRL & LD DISP	3,445
5570000	OTHER EXPENSES	68,163
5600000	OPER SUPERV & ENG	51,416
5612000	LD - MONITOR & OPER	8,235
5615000	REL PLAN & STDS DEV	7,001
5660000	MISC TRANS EXPENSE	0
5680000	MNT SUPERV & ENG	7,702
5700000	MAINT STATION EQIP	979
5710000	MAINT OVHD LINES	572
5800000	OPER SUPERV & ENG	61,277
5810000	LOAD DISPATCHING	22,877
5850000	STRT LGHT-SGNL SYS	2,293
5880000	MSC DISTR EXPENSES	21,663
5900000	MAINT SUPERV & ENG	38,859
5920000	MAINT STAT EQUIP	3,733
5930000	MAINT OVHD LINES	3,251
5950000	MAINT LINE TRNSFRM	6,640
5970000	MNT OF METERS	881
5980000	MNT MISC DIST PLNT	3,305
7071000	LBR CLR - RMP	280,967
7072000	LBR CLR - PACPWR	278,469
7081000	Stores Exp CLR - RMP	18,032
7082000	Stores Exp CLR - PP	40,434
9010000	SUPRV (CUST ACCT)	16,758
9020000	METER READING EXP	1,141
9030000	CUST RCRD/COLL EXP	2,616
9031000	CUST RCRD/CUST SYS	6,539
9032000	CUST ACCTG/BILL	11,117
9033000	CUST ACCTG/COLL	50,033
9036000	CUST ACCTG/COMMON	56,785
9081000	CUST ASST EXP-GENL	1,366
9084000	DSM DIRECT	12,275
9086000	CUST SERV	12,717
9090000	INFOR/INSTRCT ADV	3,559
9200000	ADMIN & GEN SALARY	218,613
9350000	MAINT GENERAL PLNT	62
Attachment 5 input: Total PBOP		1,701,106

Notes:

Total expense was a net debit for 2018 - 2021
Total expense was a net benefit (negative) for 2014-2017.
Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge.
The increase in expense in 2021 as compared to 2020 is primarily due to changes in actuarial assumptions.

Ties to SAP company code 1000 - accounts 501153-501158. Excludes 501144 (State Situs) and 501149 (Western Coal Carrier-Other power supply actuarial costs).

PACIFICORP

Enclosure 6

Transmission Plant Additions Detail for the Rate Year

Transmission Plant in Service Detail

Item	BU	Name/Description of CAPEX Project/Item	Energy Gateway Segment or Other Transmission	Investment Reason Description	Estimated In-service Date	Percent Complete on May 15, 2022
1	TMP	Aeolus-Bridger/Anticline 500 kV Line (GW)	Segment D	Transmission Expansion Plan	11/4/20	100%
2	TMP	Populus-Terminal 345kV line (GW)	Segment B	Transmission Expansion Plan	11/4/20	100%
3	TMP	Central Utah High Voltage Mitigation	Other Transmission	New Revenue/System Reinforcement - Main Grid	11/15/22	47%
4	TMP	Conser Tap Reconfigure to Three Terminal Line	Other Transmission	New Revenue/System Reinforcement - Main Grid	5/15/22	75%
5	TMP	Goshen #3 35/161 kV 400 MVA Transformer Install TPL	Other Transmission	New Revenue/System Reinforcement - Main Grid	3/15/22	95%
6	TMP	Goshen-Sugarhill-Rigby 161kV Trans Line- T	Other Transmission	New Revenue/System Reinforcement - Main Grid	5/15/22	97%
7	TMP	Jim Bridger 345-230 kV Transformer 2 Upgrade	Other Transmission	New Revenue/System Reinforcement - Main Grid	4/30/22	96%
8	TMP	Klamath Falls - Snow Goose 230kV Line No. 2 TPL	Other Transmission	New Revenue/System Reinforcement - Main Grid	11/15/22	27%
9	TMP	Lakeside IRAS Modifications	Other Transmission	New Revenue/System Reinforcement - Main Grid	10/31/22	5%
10	TMP	Red Butte - Central Transformer RAS	Other Transmission	New Revenue/System Reinforcement - Main Grid	5/31/22	50%
11	TMP	TPL Overduted Circuit Breaker Replacements	Other Transmission	New Revenue/System Reinforcement - Main Grid	Various	100%
12	TMP	TPL Backup Bus Differential Relays	Other Transmission	New Revenue/System Reinforcement - Main Grid	Various	90%
13	TMP	Vantage - Pomona Heights - TPL002	Other Transmission	New Revenue/System Reinforcement - Main Grid	8/14/20	100%
14	TMP	Q754 Steel Solar	Other Transmission	Transmission Customer Reinforcement	12/15/22	24%
15	TMP	Q781 Electron Solar	Other Transmission	Transmission Customer Reinforcement	4/15/22	86%
16	TMP	Q0753 Rocket Solar	Other Transmission	Transmission Customer Reinforcement	6/15/22	96%
17	TMP	Q0846 Horseshoe Solar, LLC	Other Transmission	Transmission Customer Reinforcement	7/15/22	63%
18	TMP	TSR2867 PAC ESM - Castle Solar	Other Transmission	Transmission Customer Reinforcement	5/1/22	55%
19	TMP	Customer New Revenue East Misc Project	Other Transmission	Transmission Customer Reinforcement	Various	100%
20	TMP	Customer New Revenue West Misc Project	Other Transmission	Transmission Customer Reinforcement	Various	100%
21	TMP	Nibley 138/25 kV Trf Nibley-Hyrum City RB	Other Transmission	Transmission Customer Reinforcement	5/15/22	45%
22	TMP	OTP177 Kettle Butte Digester, LLC	Other Transmission	Transmission Customer Reinforcement	10/1/22	14%
23	TMP	Idaho Pwr Reimb Capital Insulator Repair	Other Transmission	Transmission Customer Reinforcement	10/7/22	-
24	TMP	NQ Misc projects- East Misc Projects	Other Transmission	Transmission Customer Reinforcement	Various	100%
25	TMP	Cherry Lane - Warm Springs 69kV Reconductor	Other Transmission	System Reinforcements	10/15/22	25%
26	TMP	Cleveland Ave - Bond St. 69kV Reconductor	Other Transmission	System Reinforcements	5/15/22	50%
27	TMP	Conser Road - Construct New 115kV to 20.8 kV Substation	Other Transmission	System Reinforcements	5/15/22	51%
28	TMP	Flint New 115kV to 12.5kV Substation	Other Transmission	System Reinforcements	6/15/22	65%
29	TMP	CIP-014-2 Alvey Substation BPA-PacifiCorp Security Project	Other Transmission	System Reinforcements	12/15/22	-
30	TMP	Lyons Loop into Santiam T	Other Transmission	System Reinforcements	10/15/22	74%
31	TMP	Tucker 69 kV Tie Line	Other Transmission	System Reinforcements	11/15/22	35%
32	TMP	PP Transmission	Other Transmission	System Reinforcements	Various	100%
33	RMP	126th South Install New Substation - Trans	Other Transmission	System Reinforcements	5/31/22	80%
34	RMP	Bear River 138kV Conversion	Other Transmission	System Reinforcements	12/31/22	5%
35	RMP	Bla - Wind Pur Thermopls-Boysen G0313, G1165	Other Transmission	Customer / Public Request	12/31/22	10%
36	RMP	BLM Sigurd-Glen Canyon	Other Transmission	Customer / Public Request	7/9/22	10%
37	RMP	Bonneville-Clements-Hayes-Osgd 69kV Rbld	Other Transmission	Asset Replacement	2/28/22	100%
38	RMP	C7 Data Centers, Load Increase	Other Transmission	New Connects	3/1/22	90%
39	RMP	Cross Hollows Install 2nd Xfm - Trans	Other Transmission	System Reinforcements	12/15/22	5%
40	RMP	DJ-Deer Creek-Big Muddy 69kV Rplcmts	Other Transmission	Upgrade / Reliability	10/15/22	5%
41	RMP	FPIB Rock Springs-Kemmerer 230kV "B"	Other Transmission	Upgrade / Reliability	10/15/22	30%
42	RMP	Frannie: Replace SW1H90 and SW1H92 w/ CB	Other Transmission	Upgrade / Reliability	9/30/22	65%
43	RMP	Jackalope-Bixby Transmission Upgrade	Other Transmission	System Reinforcements	9/15/22	5%
44	RMP	Jim Bridger - Goshen 345kV Ln Str Rplc	Other Transmission	Storm and Casualty	7/31/23	5%
45	RMP	Magna Cap and Tooele - Pine Cyn Rebuild 138kV	Other Transmission	System Reinforcements	10/15/22	5%
46	RMP	Midvalley: Rpl Failed #1 Transformer	Other Transmission	Storm and Casualty	9/15/22	15%
47	RMP	Naughton Rplc CBL131 Relays	Other Transmission	Asset Replacement	5/1/22	25%
48	RMP	Puete 230/69 kV Mobile Site	Other Transmission	System Reinforcements	12/31/22	25%
49	RMP	Price City Tap to Helper Rebuild	Other Transmission	System Reinforcements	3/15/22	100%
50	RMP	Project Hula - Somerset Enterprises LLC, 320 MVA	Other Transmission	New Connects	3/15/23	5%
51	RMP	Southeast - Install New Control Building	Other Transmission	Upgrade / Reliability	12/31/21	100%
52	RMP	Taylorville-Granger East Tap 46 kV Line Rebuild	Other Transmission	System Reinforcements	11/1/22	5%
53	RMP	Wildfire - Transmission	Other Transmission	Wildfire	Various	N/A
54	RMP	RMP - Transmission System Reinforcements - Investment Programs	Other Transmission	System Reinforcements	Various	N/A
55	RMP	RMP - Transmission Replacements - Investment Programs	Other Transmission	Rebuild and Replacements	Various	N/A
56	RMP	RMP - Transmission Mandated - Investment Programs	Other Transmission	Regulatory and Mandated	Various	N/A
57	RMP	RMP - Transmission Upgrades - Investment Programs	Other Transmission	Modernize and Upgrades	Various	N/A
58	RMP	RMP - Transmission New Connects - Investment Programs	Other Transmission	New Connects	Various	N/A
59	RMP	Utah Transmission Easements CY2021	Other Transmission	Customer / Public Request	Various	N/A
60	PP	Oregon - Rplc- OH Trans-Pole	Other Transmission	Replacements	Various	N/A
61	PP	Oregon - Rplc- OH Trans-Othr	Other Transmission	Replacements	Various	N/A
62	PP	Line 39 Reconductor	Other Transmission	Functional Upgrade	10/15/22	75%
63	PP	Oregon 2019 Trans Line Reliab Linescope	Other Transmission	Upgrade / Reliability	Various	60%
64	PP	Apple 120 MW Load Addition	Other Transmission	New Revenue/Connection	3/31/22	100%
65	PP	Lassen Substation Construct New Sub - Trans	Other Transmission	New Revenue/Connection	10/15/22	5%
66	PP	Oregon - Rplc-Trans Sub-Swgr,Brk,Rec	Other Transmission	Replacements	Various	N/A
67	PP	Dixonville: Replace 500kV Series Cap Con	Other Transmission	Replacements	9/30/22	70%
68	PP	Meridian Sub Rpl 500kV Series Cap Cntrl	Other Transmission	Replacements	10/30/22	50%
69	PP	Alturas Rpl 115-69kV Transformer Bank	Other Transmission	Replacements	9/30/22	25%
70	PP	Hazelwood Sub Rpl TRF318557 w/New TRF	Other Transmission	Replacements	5/30/22	75%
71	PP	Nickel Mountain Install TRF 3549	Other Transmission	Replacements	4/30/22	98%
72	PP	Meridian-RPLC 3 Failed Reactors	Other Transmission	Replacements	12/31/22	5%
73	PP	Outlook Sub Rpl Trans 321065 (T2134)	Other Transmission	Replacements	4/30/22	98%
74	PP	Whetstone-Install TRF & Cable Tray Water	Other Transmission	Functional Upgrade	10/29/22	25%
75	PP	Lebanon 115 kV Loop Reliability Upgrade	Other Transmission	Functional Upgrade	11/30/22	80%
76	PP	MADRAS BUY 230-69kV125-MVA DELTA-WY TRF	Other Transmission	Functional Upgrade	8/31/22	75%
77	PP	Purchase Spare TRF 115-69 kV 75-MVA	Other Transmission	Functional Upgrade	2/22/22	100%
78	PP	WHETSTONE: INSTALL TRF FOUNDATION + SPCC	Other Transmission	Functional Upgrade	11/30/22	10%
79	PP	Wildfire Trans PP	Other Transmission	Mandated	Various	N/A
80	PP	Fire Mitig OR Transmission Protection	Other Transmission	Mandated	3/31/22	100%
81	PP	CA Wildfire Mitig Trans Relays Phase 2	Other Transmission	Mandated	10/25/23	90%
82	PP	Two Four Two Fire Damage Repair	Other Transmission	Replacements	9/30/22	0%
83	PP	Oregon - Rplc-Trans Strm&Cas	Other Transmission	Replacements	Various	N/A
84	PP	Oregon - Rplc-Trans Strm&Cas	Other Transmission	Replacements	Various	N/A
85	PP	Calif - Rplc-Trans Strm&Cas	Other Transmission	Replacements	Various	N/A
86	PP	Wash - Rplc-Trans Strm&Cas	Other Transmission	Replacements	Various	N/A
87	PP	Wash - Rplc-Trans Strm&Cas	Other Transmission	Replacements	Various	N/A
88	PP	Archie Creek Fire Damage Repair	Other Transmission	Replacements	12/31/22	40%
Total						

Actual PPIS		Plant Place In-Service (PPIS)													Forecasted PPIS	
Jan/2022	Feb/2022	Mar/2022	Apr/2022	May/2022	Jun/2022	Jul/2022	Aug/2022	Sep/2022	Oct/2022	Nov/2022	Dec/2022	Total PPIS 2022	Estimated CIAC Amount (see note 1)	One-line diagrams identified for projects over \$5 million		
-116,258	-42,797	350,896	10,000	10,000	10,000								221,841	-		
-122,179													(122,179)	-		
				1,187,789	24,883	4,806	4,806			4,766,434			4,766,434	-		
													1,222,284	-		
43,957	25,009	91,536											4,625,256	-		
-9,906	-297,048	220,286	13,000,000	800,000		2,202,114	138,250						16,053,696	- See note 2		
			14,031,551	171,153									14,202,704	- See note 2		
										17,314,933			17,314,933	- See note 2		
									510,000				510,000	-		
				339,067									339,067	-		
605,868	824,592	-77,000											1,353,460	-		
	548,372	123	533,838	416,955									1,499,287	-		
3,508	25,775	10,856	258,430	258,430	258,430	258,430	258,430	258,430	258,430	258,430	1,030	2,108,606	-			
	1,618,982											6,157,140	6,157,140	- See note 2		
		2,400,625	0	0								1,618,982	(712,187)	- See note 2		
			0	6,842,143								2,400,625	(1,797,023)	- See note 2		
			0	0	289,040							6,842,143	(565,027)	- See note 2		
34,700	1,394,432	40,789										289,040	289,040	-		
1,278	1,450	2,117										1,469,921	1,469,921	-		
-82,861	400			3,092,204	348,491	65,500						4,845	4,845	-		
								432,944				432,944	432,944	-		
										140,737		140,737	140,737	-		
49,942	0	-17,704										32,238	32,238	-		
										2,303,117		2,303,117	2,303,117	-		
				1,355,647								1,355,647	1,355,647	-		
										2,600,000		2,600,000	2,600,000	-		
												8,793,169	8,793,169	- See note 2		
												1,306,071	1,306,071	-		
												1,988,547	1,988,547	-		
										4,809,670		4,809,670	4,809,670	-		
-21,345	848	63,472										42,975	42,975	-		
				400,000								400,000	400,000	-		
												5,980,000	5,980,000	- See note 2		
												346,550	346,550	-		
										1,450,000		1,450,000	1,450,000	-		
611,663	1,276	(1,743)										611,196	611,196	-		
1,035,782	5,646,563	1,068,027		1,066,628								8,817,000	(3,802,705)	- See note 2		
												3,773,396	3,773,396	-		
										1,904,332		140,485	2,044,818	-		
												1,500,000	1,500,000	-		
									1,000,000			1,000,000	1,000,000	-		
										3,751,349	830,700	4,582,049	4,582,049	-		
										2,926,466		2,926,466	2,926,466	-		
										4,823,002		7,742,590	7,742,590	- See note 2		
		4,829,189	(4,187,561)			2,919,588		3,963,000				4,604,627	4,604,627	-		
		191,944	1,328									193,272	193,272	-		
												715,000	715,000	-		
		2,077,060		72,517								2,149,577	2,149,577	-		
												141,187	141,187	-		
	1,127,384	(7,333)										1,120,051	(5,875,000)	-		
												1,553,292	1,553,292	-		
(3,332)	2,050			567,599		1,118,043			3,138,881		9,633,001	14,456,243	n/a - project is made up of many small jobs.			
218,222	1,039,776	67,824	59,670	36,923	74,946	85,950	74,672	67,522	89,909	59,681	48,631	1,923,727	1,923,727	-		
836,269	1,847,326	1,306,927	2,944,555	3,010,957	3,199,267	2,586,248	2,857,996	2,785,724	2,528,184	2,175,723	2,155,072	28,234,247	28,234,247	n/a - project is made up of many small jobs.		
483,548	(332,188)	27,824	1,087,486	927,414	1,100,245	1,160,224	1,141,148	521,153	2,910,088	521,164	829,200	10,377,305	10,377,305	n/a - project is made up of many small jobs.		
(73,214)	541,760	38,180	225,362	306,131	327,260	325,903	428,771	427,612	429,374	326,774	246,932</					

PACIFICORP

Enclosure 7

Summary of Material Changes

PacifiCorp
2022 Annual Update
Material Changes Summary

Section I(3)(c) of Attachment H-2 of PacifiCorp’s Open Access Transmission Tariff (“OATT”), the Formula Rate Implementation Protocols (“Protocols”) calls for PacifiCorp, as part of each Annual Update, to identify and explain each material change.¹ A Material Change is defined in Section I(3)(c) of the Protocols as:

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

For the 2022 Annual Update, PacifiCorp provides the following:

- (i) A review of the PacifiCorp’s records has identified the following Material Changes related to accounting policies, practices, and procedures that could impact the Formula Rate.
 - a. RM19-5-000 (Nov 21, 2019) - Public Utility Transmission Rate Changes to Address Accumulated Deferred Income Taxes (Order No. 864).**

In response to the Tax Cuts and Jobs Act of 2017, on November 21, 2019, the Federal Energy Regulatory Commission issued Order No. 864, which requires each public utility with transmission formula rates to: (1) include the Rate Base Adjustment Mechanism by which public utilities deduct any excess accumulated deferred income taxes (“ADIT”) from or add any deficient ADIT to their rate bases; (2) incorporate a mechanism for increasing or decreasing income tax allowances by any amortized excess or deficient ADIT; and (3) incorporate a new permanent worksheet into those formula rates to annually track excess or deficient ADIT.

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

PacifiCorp submitted a compliance filing (Docket No. ER20-1828-000) concurrent with the company's May 2020 Annual Transmission Update to demonstrate compliance with the final rule, including revisions to its transmission formula rates. The compliance filing provided details of the Rate Base Adjustment Mechanism, the Income Tax Allowance Adjustment Mechanism, and the new permanent worksheet PacifiCorp has implemented. On December 11th, 2020, as well as on October 29th, 2021, PacifiCorp submitted additional information concerning Order No. 864 compliance filing. On January 24, 2022, the Commission issued an Order on Compliance. The order found that PacifiCorp had complied with aspects of Order No. 864 with the exception of three items: (1) regarding the ADIT Worksheet, PacifiCorp needs to provide further revisions to illustrate how ADIT accounts were re-measured; (2) regarding the ADIT Worksheet, PacifiCorp must display the gross-up on its end-of-year balances of excess and deficient ADIT recorded in Accounts 254 and 182.3; and (3) include an unpopulated worksheet in the template to account for future tax changes. A compliance filing was filed March 18, 2022, which addresses the three areas that PacifiCorp was directed to address in the January 24, 2022, order. The compliance filing is still pending.

b. ER22-836 – Revised source references in FERC Form No. 1.

On January 18, 2022, PacifiCorp submitted a filing (Docket No. ER22-836) for limited revisions to its transmission formula rate template in Attachment H-1 of its Open Access Transmission Tariff to reflect new source references in Federal Energy Regulatory Commission Form No. 1. The new source references relate to the following:

- On July 18, 2013, the Commission issued Order No. 784 which directed utilities with energy storage assets and operations to implement certain accounting and reporting requirements (e.g., adding new storage accounts) as of January 1, 2013 (i.e., in the 2013 FERC Form Nos. 1 and 1-F that must be filed with the Commission by April 18, 2014). Due to software limitations, the adopted new and revised schedules of Form Nos. 1, 1-F, and 3-Q were not available for use as of the effective date of Order No. 784.
- On June 20, 2019, the Commission issued Order No. 859, which adopted eXtensible Business Reporting Language (“XBRL”) as the standard for filing Commission Forms. The FERC required the Commission Forms to be submitted in XBRL, starting with the third quarter of 2021 filings.
- PacifiCorp (1) submitted FERC Form No. 1 data in a XBRL compatible platform starting in 2021 as required by Order No. 859, and (2) updated its FERC Form No. 1 to include the new accounting and reporting requirements associated with energy storage devices used in public utility operations in compliance with Order No. 784. As a result of these new energy storage accounts and added lines in FERC Form No. 1, the Transmission Formula Rate

Template needed to be updated to reflect new source references in FERC Form No. 1.

The revisions to the Transmission Formula Rate Template do not affect the resulting rates. The purpose of this filing is solely to update and reflect new source references in FERC Form No. 1. On March 15, 2022, the Commission issued a letter order accepting the proposed revisions.

c. ER21-1711 – Revised Transmission Loss Factor

On April 19, 2021, PacifiCorp submitted a filing to amend Schedule 10 of PacifiCorp's OATT to reflect a Transmission System loss factor of 3.75%, which was a decrease from the Transmission System loss factor of 4.45%. In addition, Schedule 10 of PacifiCorp's OATT includes an amendment to reflect the resulting combination loss factor of 7.31%, which is the result of adding the updated Transmission System loss factor of 3.75% and the existing distribution loss factor of 3.56% for uses of PacifiCorp's Transmission and Distribution Systems.

PacifiCorp calculated an estimated revenue impact of the revised Transmission System loss factor and the estimated impact to transmission customers. To determine the effect, PacifiCorp calculated the estimated change in annual revenue if the proposed Transmission System loss factor of 3.75% had been in effect in 2020 instead of the current Transmission System loss factor of 4.45%.

The estimated impact on revenue resulting from this update is a decrease of approximately \$902,213 or approximately 0.2% of total annual revenue for the 12-month period ending December 31, 2020. This updated Transmission System Loss Factor was accepted by the FERC in a Letter Order issued on June 4, 2021.

d. ER22-65 – Revised Distribution Loss Factor

PacifiCorp filed on October 7, 2021, a proposed amendment to Schedule 10 of its OATT to reflect an updated loss factor for Real Power Losses for use of PacifiCorp's distribution system, effective January 1, 2022. PacifiCorp proposed to revise Schedule 10 of its OATT to reflect a Distribution System loss factor of 4.14%, which is an increase from the current Distribution System loss factor of 3.56%.

Schedule 10 also provides a combined loss factor, which is the sum of the Distribution System loss factor and the transmission system loss factor. With the change to the Distribution System loss factor and use of the existing transmission system loss factor of 3.75%, the resulting combined loss factor is 7.89%.

PacifiCorp calculated an estimated revenue impact of the revised Distribution System loss factor and the estimated impact to transmission customers. To determine the effect, PacifiCorp calculated the estimated change in annual revenue if the proposed Distribution System loss factor of 4.14% had been in effect in 2020 instead of the

current Distribution System loss factor of 3.56%. The estimated impact on revenue (using 2020 data) is an increase of approximately \$16,991, which is approximately 0.006% of total annual revenue for the 12-month period ending December 31, 2020. This Distribution Loss Factor filing was accepted by the FERC in December 2021.

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

PACIFICORP

Enclosure 8

2022 Actuarial Study Report for Post-Retirement Benefits
Other than Pensions for the calendar year ending
December 31, 2021

Introduction

This report documents the results of the December 31, 2021 actuarial valuation of the PacifiCorp Retirement and Postretirement Welfare Plans for the plan sponsor and for PacifiCorp. The information provided in this report is intended strictly for documenting:

- Pension and postretirement welfare cost for the 2021 fiscal year
- Information relating to company and plan disclosure and reporting requirements

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

This valuation has been conducted in accordance with generally accepted actuarial principles and practices, including the applicable Actuarial Standards of Practice as issued by the Actuarial Standards Board. In addition, the valuation results are based on our understanding of the financial accounting and reporting requirements under U.S. Generally Accepted Accounting Principles as set forth in Accounting Standards Codification (ASC) Topic 715, including any guidance or interpretations provided by the Company and reviewed by its auditors prior to the issuance of this report. The information in this report is not intended to supersede or supplant the advice and interpretations of the Company's auditors.

A valuation model was used to develop the liabilities for the each of the valuations. The valuation model relies on ProVal software, which was developed by Winklevoss Technologies, LLC. Experts within Aon selected this software and determined it is appropriate for performing valuations. We coded and reviewed the software for the provisions, assumptions, methods, and data of each retirement plan]. The undersigned relied on experts at Aon and PacifiCorp for the development of the capital market assumptions models underlying the discount rate and the expected rate of return.

For each economic and demographic assumption that has a significant effect on the measurement, and that the actuary has determined does not significantly conflict with what, in the actuary's professional judgment, is reasonable for the purpose of the measurement, the information and analysis used to support this determination are described in more detail in the material presented to PacifiCorp regarding pension and retiree welfare plans FYE 2021 disclosures dated November 19, 2021 and subsequent discussions.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to (but not limited to) such factors as the following:

- Plan experience differing from that anticipated by the economic or demographic assumptions
- Changes in actuarial methods or in economic or demographic assumptions
- Increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status)
- Changes in plan provisions or applicable law

Due to the limited scope of our assignment, we did not perform an analysis of the potential range of such future measurements.

Funded status measurements shown in this report are determined based on various measures of plan assets and liabilities. For company and plan disclosure and reporting purposes, funded status is determined using plan assets measured at market value. Plan liabilities are measured based on the interest rates and other assumptions summarized in the Actuarial Assumptions and Methods section of this report.

These funded status measurements may not be appropriate for assessing the sufficiency of plan assets to cover the estimated cost of settling the plan's benefit obligations, and funded status measurements for company and plan disclosure and reporting purposes may not be appropriate for assessing the need for or the amount of future contributions.

In determining information relating to plan disclosure and reporting requirements, Aon may be assisting the appropriate plan fiduciary as it performs tasks that are required for the administration of an employee benefit plan. Aon also may be consulting with the employer/plan sponsor (PacifiCorp) as it considers alternative strategies for funding the plan, or as it evaluates information relating to employer reporting requirements. Thus, Aon potentially will be providing assistance to PacifiCorp (and/or certain of its employees) acting in a fiduciary capacity (for the benefit of plan participants and beneficiaries) and to PacifiCorp (and/or its executives) acting in a settlor capacity (for the benefit of the employer sponsoring the PacifiCorp Retirement Plan).

In conducting the valuation, we have relied on personnel, plan design, and asset information supplied by PacifiCorp as of the valuation date. While we cannot verify the accuracy of all of the information, the supplied information was reviewed for consistency and reasonableness. As a result of this review, we do not doubt the substantial accuracy or completeness of the information and we believe that it has produced appropriate results.


The actuarial assumptions and methods used in this valuation are described in the Actuarial Assumptions and Methods section of this report. Each significant assumption used in this actuarial valuation represents, in our opinion, a reasonable expectation of anticipated experience under the plan.

The undersigned are familiar with the near-term and long-term aspects of pension and postretirement welfare valuations and collectively meet the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinions contained herein. The information provided in this report is dependent upon various factors as documented throughout this report, which may be subject to change. Each section of this report is considered to be an integral part of the actuarial opinions.

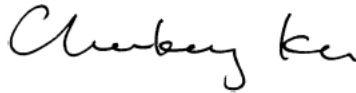
To our knowledge, no colleague of Aon providing services to PacifiCorp has any material direct or indirect financial interest in PacifiCorp. Thus, we believe there is no relationship existing that might affect our capacity to prepare and certify this actuarial report for PacifiCorp.



Grant T. Martin, FSA, EA, CERA
Aon
+1.415.486.6947
grant.martin@aon.com



Bevin Baughn, FSA, EA
Aon
+1.415.486.7054
bevin.baughn.2@aon.com



Cheukming Ku, FSA, EA
Aon
+1.949.823.8548
stan.ku@aon.com



Shannon Wolf, ASA
Aon
+1.949.608.6303
shannon.wolf@aon.com

January 14, 2022



ASC 715 Disclosure

Postretirement Welfare Plan		ASC 715
(1) Change in Accumulated Postretirement Benefit Obligation		
(a)	Accumulated Postretirement Benefit Obligation, Beginning of Year	\$ 306,867,170
(b)	Service Cost	1,858,552
(c)	Interest Cost	7,378,910
(d)	Plan Amendments	643,495
(e)	Actuarial (Gain)/Loss	(9,784,468)
(f)	Plan Participant Contributions	5,519,746
(g)	Benefit Paid from Plan Assets	(24,184,307)
(h)	Net Benefits Paid from the Company	(162,854)
(i)	Intercompany Transfer	(264,736)
(j)	Administrative Expenses	0
(k)	Medicare Part D Subsidy	0
(l)	Prescription Drug Rebates	0
(m)	Liability (Gain)/Loss due to Curtailment/Settlement	0
(n)	Special Termination Benefits	0
(o)	Accumulated Postretirement Benefit Obligation, End of Year	<u>\$ 287,871,508</u>
(2) Change in Plan Assets		
(a)	Fair Value of Plan Assets, Beginning of Year	\$ 327,058,833
(b)	Actual Return on Plan Assets	14,351,512
(c)	Employer Contributions	1,200,000
(d)	Plan Participant Contributions	5,519,746
(e)	Actual Benefits Paid	(24,184,307)
(f)	Fair Value of Plan Assets, End of Year	<u>\$ 323,945,784</u>
(3) Funded Status of the Plan		
		\$ 36,074,276
(4) Statement of Financial Position		
(a)	Noncurrent Assets	\$ 36,074,276
(b)	Current Liabilities	0
(c)	Noncurrent Liabilities	0
(d)	Net Asset/(Liability) at End of Year	<u>\$ 36,074,276</u>
(5) Accumulated Other Comprehensive Income (AOCI)		
(a)	Net Prior Service Cost/(Credit)	\$ 643,495
(b)	Net Actuarial (Gain)/Loss	(28,235,844)
(c)	UMWA Transfer	2,050,712
(d)	Measurement Date Change	0
(e)	Total	<u>\$ (25,541,637)</u>
(6) Contra Liability		
	Medicare Subsidy (280329) = Cumulative reduction in expense due to subsidy	
	Medicare Subsidy Claims Submitted = Cumulative claims submitted/accrued inception-to-date	
	Medicare Subsidy Reg. Asset (280457) = Future expense reduction due to subsidy	
	Total Contra Liability	

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Projection
				2021 Form 1 data Projection
Allocators				
Wages & Salary Allocation Factor				
1	Transmission Wages Expense		354.21b	29,153,152
2	Total Wages Expense		354.28b	359,153,337
3	Less A&G Wages Expense		354.27b	41,806,504
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	317,346,833
5	Wages & Salary Allocator		(Line 1 / Line 4)	9.1865%
Plant Allocation Factors				
6	Electric Plant in Service	(Note M)	Attachment 5	31,881,804,735
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	10,674,475,493
8	Accumulated Amortization	(Note N)	Attachment 5	725,504,660
9	Total Accumulated Depreciation		(Line 7 + 8)	11,399,980,152
10	Net Plant		(Line 6 - Line 9)	20,481,824,583
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	8,222,391,915
12	Gross Plant Allocator		(Line 11 / Line 6)	25.7902%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	6,062,779,529
14	Net Plant Allocator		(Line 13 / Line 10)	29.6008%
Plant Calculations				
Plant In Service				
15	Transmission Plant In Service	(Note M)	Attachment 5	7,890,023,096
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	104,227,073
17	Total Transmission Plant		(Line 15 + Line 16)	7,994,250,169
18	General Plant	(Note N)	Attachment 5	1,376,963,716
19	Intangible Plant	(Note N)	Attachment 5	1,106,474,798
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,483,438,514
21	Wage & Salary Allocator		(Line 5)	9.1865%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	228,141,746
23	Land Held for Future Use	(Notes B & L)	Attachment 5	1,517,970
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	8,223,909,885

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Projection	
			2021 Form 1 data	Projection
Accumulated Depreciation and Amortization				
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	2,045,200,003
26	Accumulated General Depreciation	(Note N)	Attachment 5	519,932,106
27	Accumulated Amortization	(Note N)	(Line 8)	725,504,660
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,245,436,765
29	Wage & Salary Allocator		(Line 5)	9.1865%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	114,412,383
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	2,159,612,386
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	6,064,297,500
Adjustments To Rate Base				
Accumulated Deferred Income Taxes				
33	ADIT net of FASB 106 and 109		Attachment 1A	(814,784,244)
33b	Excess or Deficient ADIT Balance		Attachment 1B	(347,044,662)
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	(8,194)
Unfunded Reserves				
36	Unfunded Reserves		Attachment 16	(15,762,530)
Prepayments				
37	Prepayments	(Note K & N)	Attachment 11	11,284,526
Abandoned Plant				
38	Unamortized Abandoned Plant	(Note O)		0
Materials and Supplies				
39	Undistributed Stores Expense	(Note N)	Attachment 5	0
40	Wage & Salary Allocator		(Line 5)	9.1865%
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0
42	Construction Materials & Supplies	(Note N)	Attachment 5	203,514,526
43	Wage & Salary Allocator		(Line 5)	9.1865%
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	18,695,917
45	Transmission Materials & Supplies	(Note N)	Attachment 5	815,425
46	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	19,511,342
Cash Working Capital				
47	Operation & Maintenance Expense		(Line 75)	80,062,747
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	(147,966,140)
51	Total Adjustment to Rate Base		(Lines 33 + 33b + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,294,769,902)
52	Rate Base		(Line 32 + Line 51)	4,769,527,598

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Projection
				2021 Form 1 data Projection
Operations & Maintenance Expense				
Transmission O&M				
53	Transmission O&M		Attachment 5	232,161,868
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	10,309,902
55	Less: Account 565		Attachment 5	159,058,497
56	Transmission O&M		(Lines 53 - 55)	62,793,469
Allocated Administrative & General Expenses				
57	Total A&G		320.197b	170,669,671
58	Less Actual PBOP Expense Adjustment	(Note H)	Attachment 5	0
59	Less Property Insurance Account 924		320.185b	4,207,600
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0
61	Less Regulatory Commission Exp Account 928	(Note D)	320.189b	26,427,417
62	Less General Advertising Exp Account 930.1		320.191b	8,074
63	Less Membership Dues	(Note C)	Attachment 5	860,993
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	139,165,587
65	Wage & Salary Allocator		(Line 5)	9.1865%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	12,784,484
Directly Assigned A&G				
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,399,644
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,399,644
70	Property Insurance Account 924	(Note F)	Attachment 5	4,207,600
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)	4,207,600
73	Gross Plant Allocator		(Line 12)	25.7902%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,085,150
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	80,062,747
Depreciation & Amortization Expense				
Depreciation Expense				
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	134,616,361
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	47,626,073
78	Intangible Amortization	(Note H)	Attachment 5	58,013,199
79	Total		(Line 77 + Line 78)	105,639,272
80	Wage & Salary Allocator		(Line 5)	9.1865%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	9,704,580
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	144,320,941
Taxes Other Than Income				
84	Taxes Other than Income Taxes		Attachment 2	48,233,785
85	Total Taxes Other than Income Taxes		(Line 84)	48,233,785

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Projection
				2021 Form 1 data Projection
Return \ Capitalization Calculations				
Long-Term Debt				
86	Account 221 Bonds		Attachment 14	8,842,534,615
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	8,842,534,615
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	20,988,276
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	39,782,153
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	3,099,866
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	8,446
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	8,778,672,766
Long Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	405,404,301
98	Less Hedging Expense	(Note R)	Attachment 14	0
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	4,541,192
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	607,365
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	9,641
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	410,543,217
Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued		Attachment 14	2,397,600
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14	0
106	Account 207 Premium on Preferred Stock		Attachment 14	0
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	0
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14	0
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14	0
110	Total Preferred Stock		Sum Lines 104 through 109	2,397,600
111	Preferred Dividend		Attachment 14 (Enter positive)	161,902
Common Stock				
112	Proprietary Capital		Attachment 14	9,573,346,279
113	Less: Total Preferred Stock		(Line 110)	2,397,600
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	86,774,204
115	Less: Account 219		Attachment 14	(18,514,257)
116	Total Common Stock		Sum Lines 112 through 115	9,502,688,732

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Projection	
				2021 Form 1 data	Projection
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.19%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.79%
<hr/>					
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.68%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
<hr/>					
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.25%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.08%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.3304%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	349,625,755
<hr/>					
Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate		(Note G)		21.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$			24.587%
132	T / (1-T)				32.602%
ITC Adjustment					
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(396,407)
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * 1 / (1 - Line 131))	(525,645)
135	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	78,939,367
135b	Excess or Deficient ADIT Amortization			Attachment 1B	(19,896,011)
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Line 135b * 1 / (1-T)	(26,382,594)
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	52,031,127

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Projection
			2021 Form 1 data
			Projection
Revenue Requirement			
Summary			
137	Net Property, Plant & Equipment	(Line 32)	6,064,297,500
138	Total Adjustment to Rate Base	(Line 51)	(1,294,769,902)
139	Rate Base	(Line 52)	4,769,527,598
140	Total Transmission O&M	(Line 75)	80,062,747
141	Total Transmission Depreciation & Amortization	(Line 83)	144,320,941
142	Taxes Other than Income	(Line 85)	48,233,785
143	Investment Return	(Line 127)	349,625,755
144	Income Taxes	(Line 136)	52,031,127
145	Gross Revenue Requirement	(Sum Lines 140 to 144)	674,274,355
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
146	Transmission Plant In Service	(Line 15)	7,890,023,096
147	Excluded Transmission Facilities	(Note J) Attachment 15	346,439,410
148	Included Transmission Facilities	(Line 146 - Line 147)	7,543,583,686
149	Inclusion Ratio	(Line 148 / Line 146)	95.61%
150	Gross Revenue Requirement	(Line 145)	674,274,355
151	Adjusted Gross Revenue Requirement	(Line 149 * Line 150)	644,667,952
Revenue Credits			
152	Revenue Credits	Attachment 3	133,378,159
153	Net Revenue Requirement	(Line 151 - Line 152)	511,289,793
Net Plant Carrying Charge			
154	Gross Revenue Requirement	(Line 150)	674,274,355
155	Net Transmission Plant	(Line 17 - Line 25 + Line 34)	5,949,050,166
156	Net Plant Carrying Charge	(Line 154 / Line 155)	11.3342%
157	Net Plant Carrying Charge without Depreciation	(Line 154 - Line 76) / Line 155	9.0713%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.3197%
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)	272,617,473
160	Increased Return and Taxes	Attachment 4	434,413,088
161	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 159 + Line 160)	707,030,561
162	Net Transmission Plant	(Line 17 - Line 25 + Line 34)	5,949,050,166
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 161 / Line 162)	11.8848%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 161 - Line 76) / Line 162	9.6219%
165	Net Revenue Requirement	(Line 153)	511,289,793
166	Facility Credits under Section 30.9 of the OATT	Attachment 5	0
167	Transmission Incentive Credit	Attachment 7	5,291,836
168	Interest on Network Upgrade Facilities	Attachment 5	4,690,561
169	Net Zonal Revenue Requirement	(Line 165 + 166 + 167 + 168)	521,272,190
Network Service Rate			
170	12 CP Monthly Peak (MW)	(Note I) Attachment 9a/9b	14,036
171	Rate (\$/MW-year)	(Line 169 / 170)	37,139
172	Network Service Rate (\$/MW-year)	(Line 171)	37,139

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Projection
			2021 Form 1 data Projection

Notes

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

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544
5	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,309,902
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,309,902
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,400,427
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.715944
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.05966
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01377
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00275
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00197
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.17
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.08

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	\$644,667,952
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$6,262,922
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$127,115,237
4	Total Revenue Credits	Line 2 + Line 3	\$133,378,159
5	Interest on Network Upgrades	Attachment 5	\$4,690,561
6	Transmission Incentive Credit	Attachment 7	\$5,291,836
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$521,272,190
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,036
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$37.139324
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$3.094944
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.714218
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.142844
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.102031
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$8.93
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.25

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	
2	ADIT-281	Sch. 281 Below	(152,581,995)	(152,581,995)	0	0	0	
3	ADIT-283	Sch. 283 Below	(364,979,817)	(356,345,908)	0	(8,507,535)	(126,374)	
4	ADIT-190	Sch. 190 Below	833,392,628	804,724,812	165,361	0	28,502,455	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,405,067,983)	(1,528,660,219)	(767,419,511)	10,099,852	(119,088,105)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.6008%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(767,419,511)	2,989,635	(10,940,061)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)						Attachment 1a input --> (775,369,937)

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

Schedule ADIT-190

Description	Form 1 Reference	Total Company	Gas, Prod., Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287180	505.450 Accrued Payroll Taxes	5,921,455	0	0	0	5,921,455	Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182 LTIP - non current	5,719,086	0	0	0	5,719,086	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200 Deferred Comp. Accrual - Cash Basis	2,021,585	0	0	0	2,021,585	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500 Severance Accrual - Cash Basis	642,883	0	0	0	642,883	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300 Pension/Retirement Accrual - Cash Basis	392,183	392,183	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	7,251,426	0	0	0	7,251,426	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580 Wasatch workers comp reserve	588,016	0	0	0	588,016	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150 FAS 112 Book Reserve - Post Employee Benefits	6,314,483	0	0	0	6,314,483	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287447	720.830 Western Coal Carr Ret Med Accrual	2,340,890	0	0	0	2,340,890	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800 FAS 158 Pension Liability	21,722,235	21,722,235	0	0	0	Total unfunded pension liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	14,277,015	14,277,015	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287336	730.120 FAS 133 Derivatives - Book Unrealized	4,206,646	4,206,646	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839 NonCurr Liab - Frozen MTM	13,152,939	13,152,939	0	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:							
287051	705.340 RL Income Tax Deferral - CA	1,314,783	1,314,783	0	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287052	705.341 RL Income Tax Deferral - ID	58,420	58,420	0	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Idaho customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287053	705.342 RL Income Tax Deferral - OR	3,022,944	3,022,944	0	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344 RL Income Tax Deferral - WA	2,298,082	2,298,082	0	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	661,064	661,064	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	1,634,632	1,634,632	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287064	705.349 RL - Protected PP&E EDIT Amortization - UT	17,065,239	17,065,239	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350 RL - Protected PP&E EDIT Amortization - WA	3,924,768	3,924,768	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	8,912,729	8,912,729	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287 RL - Protected PP&E EDIT - CA	8,442,608	8,442,608	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.

287112	705.288	RL - Protected PP&E EDIT - ID	21,413,484	21,413,484	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	93,999,686	93,999,686	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	23,003,360	23,003,360	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	53,333,824	53,333,824	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	165,384,067	165,384,067	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	723,151	723,151	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287122	705.295	RL - Non Protected PP&E EDIT- ID	194,245	194,245	0	0	0	Regulatory liability established to defer Idaho's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	6,444,284	6,444,284	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	13,062,075	13,062,075	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287176	705.412	RL - Cholla Decommissioning - OR	2,257,941	2,257,941	0	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	5,026,684	5,026,684	0	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL OR Clean Fuels Program	608,482	608,482	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL Income Tax Property Flowthru	(62,227,765)	(62,227,765)	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL Income Tax Property Flowthru - PMI	1,071,308	1,071,308	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287191	705.280	RL Non-Property EDIT - CA	190,782	190,782	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287192	705.281	RL Non-Property EDIT - ID	23,575	23,575	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.
287195	705.284	RL Non-Property EDIT - WA	326,187	326,187	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287196	705.285	RL Non-Property EDIT - WY	459,649	459,649	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
287198	320.279	RL FAS 158 Post-Retirement	2,662,212	2,662,212	0	0	0	A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL WA Decoupling Mechanism	493,787	493,787	0	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	12,847,564	12,847,564	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	184,253	184,253	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,971,636	1,971,636	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287213	425.381	RL - BPA Balance Act - ID	331,664	331,664	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	7,769	7,769	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore,
287227	705.531	RL UT Solar Feed-in Tariff - NC	4,841,255	4,841,255	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287230	705.521	RL WY Def NPC - Noncurrent	144,235	144,235	0	0	0	Regulatory liability established to record WY Def NPC.
287231	705.519	RL WA Def NPC - Noncurrent	6,036,640	6,036,640	0	0	0	Regulatory liability established to record WA Def NPC.
287233	705.515	RL OR Def NPC - Noncurrent	3,568,090	3,568,090	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287235	705.711	RL CA Def NPC - Noncurrent	207,029	207,029	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287237	705.755	RL - Noncurrent Reclass-Other	173,514	173,514	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Revenue	1,255,621	1,255,621	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	2,947,914	2,947,914	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287257	705.453	Reg Liab - ID Property Insurance Reserve	246,666	246,666	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Liab - UT Property Insurance Reserve	618,034	618,034	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	182,821	182,821	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287262	100.100	RL ITC	216,878	216,878	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	79,333	79,333	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.

287271	705.336	RL - Sale of RECs - UT	407,714	407,714	0	0	0	Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	46,788	46,788	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	31,065	31,065	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance ReClass	1,775,948	1,775,948	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287299	705.265	RL - OR Energy Conservation Charge	916,940	916,940	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(110,107)	(110,107)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	23,158,861	23,158,861	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	Reg Liability - BPA Balancing Account - WA	78,080	78,080	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287374	100.105	Income Tax WA Flow-through	1,394,941	1,394,941	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287389	610.145	RL- DSM Balance	960,769	960,769	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287418	705.241	RL- Alternative Rate for Energy Program - CARE - CA	149,487	149,487	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,291,592	1,291,592	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	437,540	437,540	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	RL - WA Low Energy Program	(441,017)	(441,017)	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287473	705.270	RL - Blue Sky Program OR	576,854	576,854	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	144,619	144,619	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	59,397	59,397	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,752,102	1,752,102	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	30,111	30,111	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	188,821	188,821	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	1,951,039	1,951,039	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limit	163,970	163,970	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	67,160,666	67,160,666	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(14,138,174)	(14,138,174)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930,100 Oregon BETC Credits	902,107	902,107	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	653,588	653,588	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	146,441	146,441	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	17,327,170	17,327,170	0	0	0	Idaho state income tax credit carryforward.
287289		DTA Colorado Tax Credit Carryforward	260,437	260,437	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	271,106	271,106	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
287341	910.530	Injuries & Damages Accrual - Cash Basis	63,013,313	63,013,313	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287970	415.815	Insurance Reserve	(28,336,057)	(28,336,057)	0	0	0	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	64,400,058	64,400,058	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287215	910.936	Realized G/L Trading Sec	43,521	0	0	0	43,521	Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287754	705.450	Reg Liability - Property Insurance Reserve - CA	115,912	115,912	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287100	-----	Valuation Allowance for State Credit DTA	(12,145,909)	(12,145,909)	0	0	0	Valuation allowance against state income tax credits that may not be realized before they expire.
287179	910.535	Klamath Settlement Obligation	8,113,578	8,113,578	0	0	0	Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287182	505.105	Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	0	0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020.
287183	425.160	Lease Liability (Operating Lease)	2,673,016	2,673,016	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	350,057	350,057	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	70,462	70,462	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Obligation	1,697,901	1,697,901	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,874	57,874	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.

287240	605.301	Environmental Liability - Regulation	14,385,921	14,385,921	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	581,428	581,428	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270	-----	Valuation Allowance for DTA	(515,607)	(515,607)	0	0	0	Valuation allowance against items that may not be realized before they expire.
287290	425.150	Lewis River- LWD Fund Liab	272,073	272,073	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue	3,457	3,457	0	0	0	Accrued liability used to signing bonuses from credit card providers that are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	814,433	814,433	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,426	137,426	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	165,361	0	165,361	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	4,598,991	4,598,991	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	638,793	638,793	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	735,742	735,742	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,526,104	5,526,104	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,112,909	4,112,909	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	22,911	22,911	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	449,676	449,676	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	655,590	655,590	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,530,502	3,530,502	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287482	205.025	Fuel Cost Adjustment	1,653,301	1,653,301	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	-----	Non-curr def fed tax cor ben of int	295,790	295,790	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	(10,285)	(10,285)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	63,946	63,946	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	(2,221)	(2,221)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			(4)	(4)	0	0	0	
Subtotal - p234			777,003,313	745,994,607	165,361	0	30,843,345	
Less FASB 109 Above if not separately removed			(58,730,205)	(58,730,205)	0	0	0	
Less FASB 106 Above if not separately removed			2,340,890	0	0	0	2,340,890	
Total			833,392,628	804,724,812	165,361	0	28,502,455	

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

Account 281	A	B	C	D	E	F	G	
								Total
Electric:								
287960	-----	Accelerated Pollution Control Facilities Depreciation	(152,581,995)	(152,581,995)	0	0	0	Depreciation on pollution control facilities.
Rounding			0	0	0	0	0	
Subtotal - p275			(152,581,995)	(152,581,995)	0	0	0	
Less FASB 109 Above if not separately removed			0	0	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(152,581,995)	(152,581,995)	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

Account 282	A	B	C	D	E	F	G	
								Total
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."

287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,267,298)	(4,267,298)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	46,214	46,214	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	ARO Removal Costs	(25,568,359)	(25,568,359)	0	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	201,983,790	201,983,790	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(928,644)	0	0	0	(928,644)	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	2,889,388,103	2,889,388,103	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	14,527,147	14,527,147	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	5,063,745	5,063,745	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(21,919,053)	(21,919,053)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	25,858,104	25,858,104	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	771,672,111	(771,672,111)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	32,883,039	0	0	(32,883,039)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	114,761,204	0	0	(114,761,204)	PowerTax Report #257: General Book Allocation Group.
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,874)	(57,874)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(117,740)	(117,740)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	300,447,999	300,447,999	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(228,434,159)	(228,434,159)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	2,290,138	2,290,138	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established. CWIP Reserve.
287605	105.141	Debt AFUDC	(183,760,341)	(183,760,341)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(3,285,976)	(3,285,976)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(47,942,614)	(47,942,614)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(121,923,733)	(121,923,733)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3,372,503)	(3,372,503)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,010,857,579)	(5,010,857,579)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(92,042,835)	(92,042,835)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	19,536,031	0	0	0	19,536,031	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(253,754,340)	(253,754,340)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,923)	(383,923)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(241,671)	(241,671)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(281,955)	(281,955)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	180,057	0	0	0	180,057	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	4,087,239	0	4,087,239	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	152,581,995	152,581,995	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	23,192,964	23,192,964	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(456,564,700)	(456,564,700)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order stipulation (Docket PAC-E-13-04).
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	3,285,976	3,285,976	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.

287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(190,868,502)	(190,868,502)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax
287313	105.450	RL - Non-ARO Liability	253,754,340	253,754,340	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,685,664)	(2,685,664)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(23,245)	(23,245)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	139,294	139,294	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	12	12	0	0	0	
Subtotal - p275			(2,908,481,325)	(2,012,039,654)	(767,584,872)	18,607,387	(147,464,186)	
Less FASB 109 Above if not separately removed			(187,582,526)	(187,582,526)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in 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								
FERC 283 - Regulatory Assets								
287849	415.424	Contra RA - Deer Creek Abandonment	29,360,874	29,360,874	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	635,747	635,747	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	610,197	610,197	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	2,768,116	2,768,116	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	227,086	227,086	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	2,521,714	2,521,714	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	812,598	812,598	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
286925	415.728	Contra RA - Cholla U4 Closure OR	186,067	186,067	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926	415.729	Contra RA - Cholla U4 Closure UT	314,591	314,591	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	556,306	556,306	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286927	415.730	Contra RA - Cholla U4 Closure WY	104,574	104,574	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(3,964,990)	(3,964,990)	0	0	0	Regulatory asset established for the State of Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
287642	105.401	RA - ARO	(61,990,559)	(61,990,559)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(1,919,561)	(1,919,561)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287997	415.862	RA - CA Mobile Home Park Conversion	(54,489)	(54,489)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287994	415.929	RA - Carbon Decommissioning - CA	(177,176)	(177,176)	0	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(474,855)	(474,855)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286899	415.939	RA - Carbon Plant Decomm/Inventory - WY	128,650	128,650	0	0	0	Regulatory asset established to record WY's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286931	415.724	RA - Cholla U4 - Tax Flowthrough	(232,431)	(232,431)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts of depreciation flowthrough related to the Cholla U4 closure.
286920	415.725	RA - Cholla U4 Closure	(5,207,322)	(5,207,322)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286896	415.734	RA - Cholla Unrecovered Plant -CA	(1,113,454)	(1,113,454)	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736	RA - Cholla Unrecovered Plant -WY	(10,303,892)	(10,303,892)	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.

286913	415.720	RA - Community Solar - OR	(340,216)	(340,216)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(990,324)	(990,324)	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(5,852,410)	(5,852,410)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(384,610)	(384,610)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(10,160,893)	(10,160,893)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,704,435)	(1,704,435)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	173,514	173,514	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(9,355)	(9,355)	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(37,374)	(37,374)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(25,410)	(25,410)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(518,986)	(518,986)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(124,318)	(124,318)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(349,800)	(349,800)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287614	430.100	RA - Demand Side Management - Noncurrent	(47,254,175)	(47,254,175)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287981	415.920	RA - Depreciation Increase - Idaho	37,005	37,005	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(330,555)	(330,555)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,141,557)	(1,141,557)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclass	(960,769)	(960,769)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	152,215	152,215	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
287840	415.410	RA - Energy West Mining	(68,829,223)	(68,829,223)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(22,424,137)	(22,424,137)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	567,207	567,207	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287738	320.270	RA - FAS 158 Pension Liability	(105,617,137)	(105,617,137)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	504,200	504,200	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
286917	415.260	RA - Fire Risk Mitigation - CA	(3,396,997)	(3,396,997)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286933	415.655	RA - GHG Allocation - CA - Noncurrent	(390,628)	(390,628)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(67,920)	(67,920)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
286905	415.530	RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	0	0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(2,006,416)	(2,006,416)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(179,752)	(179,752)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(18,243)	(18,243)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287977	415.885	RA - Noncurrent Reclass - Other	(173,514)	(173,514)	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(472,387)	(472,387)	0	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback.
286910	415.200	RA - OR Transportation Electrification Pilot	(608,674)	(608,674)	0	0	0	Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
286933	415.645	RA - Oregon OCAT Expense Deferral	(315,433)	(315,433)	0	0	0	Regulatory asset account established to record the difference between the amount of Oregon Corporate Activity Tax incurred and the amount already recovered from customers.
287942	430.112	RA - Other - Balance Reclass	(1,775,948)	(1,775,948)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
286928	415.833	RA - Pension Settlement - CA	(119,548)	(119,548)	0	0	0	Regulatory asset established to recover California's portion of a pension settlement that occurred in 2018.
287583	415.826	RA - Pension Settlement - WA	(330,936)	(330,936)	0	0	0	Regulatory asset established to recover Washington's portion of a pension settlement that occurred in 2018.
287972	320.285	RA - Post Employment Costs	959,580	0	0	0	959,580	Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(833,168)	(833,168)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287864	415.852	RA - Powerdale Decommissioning - ID	(1,984)	(1,984)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287858	415.676	RA - Preferred Stock Redemption - WY	(22,435)	(22,435)	0	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287896	415.675	RA - Preferred Stock Redemption Loss - UT	(65,102)	(65,102)	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(10,369)	(10,369)	0	0	0	Reg Asset established to record Washington's portion of stock redemption costs.

287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(160,282)	(160,282)	0	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,405,757)	(1,405,757)	0	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(4,249,328)	(4,249,328)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(91,924)	(91,924)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287960	415.855	RA - Storm Damage Deferral - CA	(63,215)	(63,215)	0	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to a storm in California.
286911	415.430	RA - Transportation Electrification Pilot - CA	76,022	76,022	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
286912	415.431	RA - Transportation Electrification Pilot - WA	(54,461)	(54,461)	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
287899	415.878	RA - UT Liquidation Damages	(111,869)	(111,869)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287906	415.863	RA - UT Subscriber Solar Program	(477,156)	(477,156)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	4,249,328	4,249,328	0	0	0	To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287639	415.510	RA - WA Colstrip #3	(1,077)	(1,077)	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
286904	415.520	RA - WA Decoupling Mechanism	(1,254,592)	(1,254,592)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	0	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
287848	320.281	RA - Post Retirement Settlement Loss	(684,959)	(684,959)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287917	705.451	RL - Property Insurance Reserve - OR	(3,384,516)	(3,384,516)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(4,088,908)	(4,088,908)	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM	(10,423,467)	(10,423,467)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to another regulatory asset for frozen derivative.
FERC 283 - Other								
287661	425.360	Hermiston Swap	(657,828)	(657,828)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287569	720.805	FAS 158 Funded Pension Asset	(2,045,357)	(2,045,357)	0	0	0	Represents the funded pension asset under FAS 158.
286909	720.815	FAS 158 Post-Retirement Asset	(4,205,004)	(4,205,004)	0	0	0	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(457,294)	(457,294)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287669	210.180	Prepaid Membership Fees	(79,151)	(79,151)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287907	210.185	Prepaid Aircraft Maintenance	(49,913)	(49,913)	0	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
287909	210.195	Prepaid - Surety Bond	(54,048)	(54,048)	0	0	0	Prepaid account established to record prepaid surety bond costs that will be amortized ratably over the period of coverage.
287665	210.130	Prepaid Taxes - ID PUC	(88,939)	(88,939)	0	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(293,384)	(293,384)	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(5,115,741)	0	0	0	(5,115,741)	Book-tax difference associated with the limbo of deductibility of property taxes.
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	0	(3,391,794)	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287664	210.120	Prepaid Taxes - UT PUC	(764,742)	(764,742)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287564	425.130	Rogue River-Habitat Enhance	(73,388)	(73,388)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287770	120.205	Trapper Mining Stock Basis	(1,135,743)	(1,135,743)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(369,250)	0	0	0	(369,250)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(716,704)	0	0	0	(716,704)	To record unrealized gains/losses from the long term incentive plan.
287965	415.836	Current Asset Frozen MTM	(2,729,473)	(2,729,473)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to another regulatory asset for frozen derivative.
287492	----	OR BETC - Purchased Credits - Non-Cash	(30,753)	(30,753)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			(3)	(3)	0	0	0	
Subtotal - p277			(365,071,741)	(356,437,832)	0	0	(8,507,535)	(126,374)
Less FASB 109 Above if not separately removed			(91,924)	(91,924)	0	0	0	0
Less FASB 106 Above if not separately removed			0	0	0	0	0	0
Total			(364,979,817)	(356,345,908)	0	0	(8,507,535)	(126,374)

Instructions for Account 283:

- 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

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	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	
2	ADIT-281	Sch. 281 Below	(143,583,856)	(143,583,856)	0	0	0	
3	ADIT-283	Sch. 283 Below	(382,442,919)	(347,237,015)	0	(8,687,026)	564,847	
4	ADIT-190	Sch. 190 Below	760,699,650	734,406,559	561,449	0	25,731,642	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,629,242,901)	(1,684,093,852)	(806,117,724)	7,923,760	(119,871,361)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.6008%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(806,117,724)	2,345,495	(11,012,015)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(814,784,244)
9	Beginning of Year Total (Attachment 1)				(767,419,511)	2,989,635	(10,940,061)	(775,369,937)
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						(814,784,244)

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

Schedule ADIT-190

Description	Form 1 Reference	Total Company	Gas, Prod., Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287180	505.450	Accrued Payroll Taxes	3,085,569	0	0	3,085,569	Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560	Pension Liability UMWUA Withdrawal	28,303,872	28,303,872	0	0	Accrued liability for the Energy West Mining UMWUA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	6,376,812	0	0	6,376,812	Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200	Deferred Comp. Accrual - Cash Basis	2,134,413	0	0	2,134,413	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	784,322	0	0	784,322	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual - Cash Basis	381,172	381,172	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	7,405,733	0	0	7,405,733	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	546,673	0	0	546,673	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	5,397,392	0	0	5,397,392	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462	720.820	FAS 158 SERP Liability	13,200,090	13,200,090	0	0	0 Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287249	415.839	NonCurr Liab - Frozen MTM	8,961,246	8,961,246	0	0	0 Non-current liability for frozen mark to market derivatives.
Regulatory Liabilities:							
287045	610.155	RL - WA - Plant Closure Costs	333,329	333,329	0	0	Regulatory liability established to record the authorized plant closure costs for Jim Bridger and Colstrip Unit 4 pursuant to Docket UE-191024.
287047	610.150	RL - Bridger Accelerated Depreciation & Reclamation - OR	894,814	894,814	0	0	Regulatory liability established to record the authorized deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
287048	705.425	RL - Bridger Accelerated Depreciation - WA	626,813	626,813	0	0	Regulatory liability established to record the deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant pursuant to Docket UE-191024.
287049	705.352	RL - Klamath Dams Removal - CA	64,244	64,244	0	0	Regulatory liability established to record the giveback of excess funds collected from California customers for Klamath River Dams Removal.
287051	705.340	RL - Income Tax Deferral - CA	693,274	693,274	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287053	705.342	RL - Income Tax Deferral - OR	1,621,622	1,621,622	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL - Income Tax Deferral - WA	2,194,452	2,194,452	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287056	705.345	RL - Income Tax Deferral - WY	201,039	201,039	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	488,095	488,095	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	2,082,742	2,082,742	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287063	705.348	RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	5,683,657	5,683,657	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	3,140,136	3,140,136	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	8,468,227	8,468,227	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.

287111	705.287	RL - Protected PP&E EDIT - CA	7,993,123	7,993,123	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	20,492,984	20,492,984	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	89,706,728	89,706,728	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	20,945,893	20,945,893	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	50,899,241	50,899,241	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	158,475,755	158,475,755	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	378,524	378,524	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	5,155,427	5,155,427	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	8,877,468	8,877,468	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287173	415.942	RL - Steam Decommissioning - WA	877,647	877,647	0	0	0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger incremental decommissioning pursuant to Docket UE-191024
287174	705.410	RL - Cholla Decommissioning - CA	(12,328)	(12,328)	0	0	0	Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175	705.411	RL - Cholla Decommissioning - ID	619,166	619,166	0	0	0	Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176	705.412	RL - Cholla Decommissioning - OR	2,054,922	2,054,922	0	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	4,683,378	4,683,378	0	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178	705.414	RL - Cholla Decommissioning - WY	(38,198)	(38,198)	0	0	0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL - OR Clean Fuels Program	1,221,813	1,221,813	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL - Income Tax Property Flowthru	(62,855,975)	(62,855,975)	0	0	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL - Income Tax Property Flowthru - PMI	636,942	636,942	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287191	705.280	RL - Non-Property EDIT - CA	99,863	99,863	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287195	705.284	RL - Non-Property EDIT - WA	260,950	260,950	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287198	320.279	RL - FAS 158 Post-Retirement	6,465,408	6,465,408	0	0	0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL - WA Decoupling Mechanism	81,566	81,566	0	0	0	Regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	8,565,043	8,565,043	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	148,244	148,244	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,673,798	1,673,798	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267. PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287213	425.381	RL - BPA Balance Act - ID	6,863	6,863	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	15,026	15,026	0	0	0	Contra regulatory liability established to account for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287227	705.531	RL - UT Solar Feed-in Tariff - NC	3,026,841	3,026,841	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287231	705.519	RL - WA Def NPC - Noncurrent	680,043	680,043	0	0	0	Regulatory liability established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287233	705.515	RL - OR Def NPC - Noncurrent	1,952,262	1,952,262	0	0	0	Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established to record the Oregon 2017 FERC Refund.
287235	705.511	RL - CA Def NPC - Noncurrent	574,598	574,598	0	0	0	Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287237	705.755	RL - Noncurrent Reclass-Other	85,990	85,990	0	0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Revenue	1,525,563	1,525,563	0	0	0	Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances
287252	705.263	RL - Sale of REC - WA	9,790	9,790	0	0	0	Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credits revenue that will be given back to Washington customers.
287262	100.100	RL ITC	141,964	141,964	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	84,697	84,697	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	325,872	325,872	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	108,478	108,478	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.

287274	705.261	RL - Sale of RECs - OR	105,801	105,801	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company. This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287284	610.147	Reg Liability-Other - Balance Reclass	3,361,531	3,361,531	0	0	0	
287299	705.265	RL - OR Energy Conservation Charge	953,780	953,780	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(111,560)	(111,560)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	17,231,816	17,231,816	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	Reg Liability - BPA Balancing Account - WA	205,301	205,301	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287389	610.145	RL- DSM Balance	867,977	867,977	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287390	610.141	RL - WA Rate Refunds	700,026	700,026	0	0	0	Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395	730.175	RL - FAS 133 Derivatives - Unrealized Gain/Loss	13,041,268	13,041,268	0	0	0	Regulatory liability established to record the effects of changes in fair value of certain derivative instruments entered into to hedge the Company's future retail resource requirements.
287418	705.241	RL- Alternative Rate for Energy Program - CARE - CA	153,908	153,908	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,272,061	1,272,061	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	336,911	336,911	0	0	0	Regulatory liability established to record the balancing account activity for the Utah Home Energy LifeLine Program.
287453	610.143	RL - WA Low Energy Program	(640,880)	(640,880)	0	0	0	Regulatory liability established to record the balancing account activity for the Washington Low Income Energy Assistance Program.
287473	705.270	RL - Blue Sky Program OR	550,267	550,267	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	122,968	122,968	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	33,026	33,026	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,390,294	1,390,294	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	36,773	36,773	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	161,800	161,800	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	1,317,194	1,317,194	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limitation	187,893	187,893	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	66,976,846	66,976,846	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(14,104,595)	(14,104,595)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930,100 Oregon BETC Credits	584,208	584,208	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	331,353	331,353	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	75,465	75,465	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	18,813,201	18,813,201	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	132,444	132,444	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	275,386	275,386	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
87341/28797/10.530/415.8		Injuries & Damages Accrual - Cash Basis	34,476,231	34,476,231	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	72,638,523	72,638,523	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287100	-----	Valuation Allowance for State Credit DTA	(12,292,199)	(12,292,199)	0	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287179	910.535	Klamath Settlement Obligation	584,654	584,654	0	0	0	Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287183	425.160	Lease Liability (Operating Lease)	2,709,404	2,709,404	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.225	Deferred Revenue - Other	206,891	206,891	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	57,400	57,400	0	0	0	Reserve against receivable due from joint owners.
287215	910.936	Realized G/L Trading Sec	728	0	0	0	728	Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287216	605.715	Trapper Mine Contract Obligation	1,983,464	1,983,464	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,715	57,715	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	18,518,922	18,518,922	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	575,286	575,286	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	3,178,712	3,178,712	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.

287254	705.450	Reg Liability - Property Insurance Reserve - CA	136,890	136,890	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287256	705.452	Reg Liab - WA Property Insurance Reserve	(4,641)	(4,641)	0	0	0	Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Liab - ID Property Insurance Reserve	274,582	274,582	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Liab - UT Property Insurance Reserve	431,027	431,027	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	227,366	227,366	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287270	-----	Valuation Allowance for DTA	(2,718,055)	(2,718,055)	0	0	0	Valuation allowance against state net operating loss carryforwards that may not be utilized before expiration.
287290	425.150	Lewis River- LWD Fund Liab	262,450	262,450	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	532,974	532,974	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,567	137,567	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	561,449	0	561,449	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	4,608,428	4,608,428	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	872,366	872,366	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	828,264	828,264	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,361,820	5,361,820	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,081,653	4,081,653	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	15,274	15,274	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	406,016	406,016	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	571,190	571,190	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,660,987	3,660,987	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287447	720.830	Western Coal Carr Ret Med Accrual	2,065,766	0	0	0	2,065,766	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287482	205.025	Fuel Cost Adjustment	670,527	670,527	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	-----	Non-curr def fed tax cor ben of int	332,209	332,209	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	(11,973)	(11,973)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	71,819	71,819	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	(2,588)	(2,588)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			19	19	0	0	0	
Subtotal - p234			701,421,321	673,062,464	561,449	0	27,797,408	
Less FASB 109 Above if not separately removed			(61,344,095)	(61,344,095)	0	0	0	
Less FASB 106 Above if not separately removed			2,065,766	0	0	0	2,065,766	
Total			760,699,650	734,406,559	561,449	0	25,731,642	

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

Account 281	A	B	C	D	E	F	G	
								Total
Electric:								
287960	-----	Accelerated Pollution Control Facilities Depreciation	(143,583,856)	(143,583,856)	0	0	0	Depreciation on pollution control facilities.
Rounding			0	0	0	0	0	
Subtotal - p275			(143,583,856)	(143,583,856)	0	0	0	
Less FASB 109 Above if not separately removed			0	0	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(143,583,856)	(143,583,856)	0	0	0	

Instructions for Account 281:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,138,516)	(4,138,516)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	39,220	39,220	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	Asset Retirement Obligation	(30,835,148)	(30,835,148)	0	0	0	Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142	Avoided Costs	211,963,420	211,963,420	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(110,631)	0	0	(110,631)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	3,151,269,034	3,151,269,034	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	13,841,533	13,841,533	0	0	0	Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
287605	105.146	Capitalization of Test Energy	5,627,948	5,627,948	0	0	0	Book-tax basis difference related to test energy revenues which are received/learned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(24,282,107)	(24,282,107)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,979,766	24,979,766	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	806,855,823	(806,855,823)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	33,645,425	0	0	(33,645,425)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	116,484,291	0	0	(116,484,291)	PowerTax Report #257: General Book Allocation Group.
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(15,024)	(15,024)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	332,638,465	332,638,465	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(248,847,482)	(248,847,482)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,611,162	1,611,162	0	0	0	Reserve established for inactive projects included in CWIP.
287605	105.141	Debt AFUDC	(189,606,230)	(189,606,230)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,953,665)	(1,953,665)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(46,629,188)	(46,629,188)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(134,198,080)	(134,198,080)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3,045,255)	(3,045,255)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,364,730,483)	(5,364,730,483)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(93,273,943)	(93,273,943)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	16,721,417	0	0	16,721,417	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.131	Idaho Disallowed Loss	513,632	513,632	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(269,264,827)	(269,264,827)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(342,036)	(342,036)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(303,919)	(303,919)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,961,866	0	0	0	3,961,866	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	176,650	0	176,650	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	143,583,856	143,583,856	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	24,168,945	24,168,945	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(497,930,703)	(497,930,703)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Steam Decommissioning - ID	(298,254)	(298,254)	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs associated with steam assets.
287222	415.934	RL - Steam Decommissioning - UT	4,192,908	4,192,908	0	0	0	Regulatory liability established to defer Utah's share of the incremental decommissioning costs associated with steam assets.
287223	415.935	RL - Steam Decommissioning - WY	696,887	696,887	0	0	0	Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs associated with steam assets.
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,953,665	1,953,665	0	0	0	Deferred tax balance related to the regulatory liability related to protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.

287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(192,181,929)	(192,181,929)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax
287313	105.450	RL - Non-ARO Liability	269,264,827	269,264,827	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,715,908)	(2,715,908)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(41,832)	(41,832)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	94,152	94,152	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	7,887,679	7,887,679	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	0	0	0	0	0	
Subtotal - p275			(3,054,144,040)	(2,117,907,804)	(806,679,173)	16,610,786	(146,167,850)	
Less FASB 109 Above if not separately removed			(190,228,264)	(190,228,264)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	

Instructions for Account 282:

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
286688	320.287	RA - Pension Settlement - UT	(438,406)	(438,406)	0	0	0	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286687	320.286	RA - Pension Settlement - OR	(1,094,882)	(1,094,882)	0	0	0	Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286689	320.288	RA - Pension Settlement - WY	(502,545)	(502,545)	0	0	0	Regulatory asset established to defer Wyoming's portion of the pension settlement loss that occurred in 2021.
286890	415.100	RA - Equity Advisory Group - WA	(131,620)	(131,620)	0	0	0	Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.
286891	415.943	RA - Covid-19 Bill Assist Program - OR	(2,660,190)	(2,660,190)	0	0	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892	415.944	RA - Covid-19 Bill Assist Program - WA	(739,088)	(739,088)	0	0	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
286893	415.755	RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0	0	Regulatory asset established to record Washington's share of major maintenance expense for the Colstrip Unit No. 4.
286894	415.261	RA - Wildland Fire Protection - UT	245,317	245,317	0	0	0	Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286896	415.734	RA - Cholla Unrecovered Plant -CA	(1,054,156)	(1,054,156)	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736	RA - Cholla Unrecovered Plant -WY	(9,835,533)	(9,835,533)	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Contra-regulatory asset established to record a probable disallowance of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Contra-regulatory asset established to record a probable disallowance of California's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904	415.520	RA - WA Decoupling Mechanism	(34,505)	(34,505)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910	415.200	RA - OR Transportation Electrification Pilot	(1,413,171)	(1,413,171)	0	0	0	Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286911	415.430	RA - Transportation Electrification Pilot - CA	54,041	54,041	0	0	0	Regulatory asset established to defer costs related to California's pilot programs aimed at accelerating transportation electrification in California.
286912	415.431	RA - Transportation Electrification Pilot - WA	(144,580)	(144,580)	0	0	0	Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286913	415.720	RA - Community Solar - OR	(478,518)	(478,518)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
286917	415.260	RA - Fire Risk Mitigation - CA	(5,475,011)	(5,475,011)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920	415.725	RA - Cholla U4 Closure	(4,270,012)	(4,270,012)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286925	415.728	Contra RA - Cholla U4 Closure OR	25,590	25,590	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926	415.729	Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286927	415.730	Contra RA - Cholla U4 Closure WY	101,169	101,169	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286928	415.833	RA - Pension Settlement - CA	(197,233)	(197,233)	0	0	0	Regulatory asset established to recover California's portion of pension settlement losses.
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	151,006	151,006	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.

286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(3,408,499)	(3,408,499)	0	0	0	Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
286933	415.645	RA - Oregon OCAT Expense Deferral	(157,481)	(157,481)	0	0	0	Regulatory asset account established to record the difference between the amount of Oregon
286933	415.655	RA - GHG Allocation - CA - Noncurrent	(717,234)	(717,234)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
286936	415.255	RA - Wind Test Energy Deferral - WY	(54,344)	(54,344)	0	0	0	Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-EM-21
286938	415.646	RA - Oregon Metro Business Tax	(6,185)	(6,185)	0	0	0	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Docket UM 2138.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(96,413)	(96,413)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
287571	415.702	RA - Lake Side Settlement - WY	(173,033)	(173,033)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287573	415.873	RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3,181,956)	(3,181,956)	0	0	0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287576	430.110	RA - DSM Balance Reclass	(867,977)	(867,977)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826	RA - Pension Settlement - WA	(620,092)	(620,092)	0	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(9,471)	(9,471)	0	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287591	415.301	RA - Environmental Costs - WA	746,616	746,616	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(5,130,426)	(5,130,426)	0	0	0	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM) deferrals.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(6,504,909)	(6,504,909)	0	0	0	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) deferrals.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(62,696)	(62,696)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(7,094)	(7,094)	0	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
287614	430.100	RA - Demand Side Management - Noncurrent	(51,023,353)	(51,023,353)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287634	415.300	RA - Environmental Costs	(27,388,281)	(27,388,281)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287642	105.401	RA - ARO	(59,035,189)	(59,035,189)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(697,297)	(697,297)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287738	320.270	RA - FAS 158 Pension Liability	(67,543,831)	(67,543,831)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	318,612	318,612	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(49,203)	(49,203)	0	0	0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	85,990	85,990	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287840	415.410	RA - Energy West Mining	(47,792,143)	(47,792,143)	0	0	0	Regulatory asset established to record the deferral of costs associated with the Utah Mine Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	310,618	310,618	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	704,078	704,078	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,984,599	1,984,599	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	1,054,042	1,054,042	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	720,231	720,231	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848	320.281	RA - Post Retirement Settlement Loss	(504,200)	(504,200)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287849	415.424	Contra RA - Deer Creek Abandonment	11,404,387	11,404,387	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287858	415.676	RA - Preferred Stock Redemption - WY	(15,443)	(15,443)	0	0	0	Regulatory asset established to record Wyoming's portion of stock redemption costs.
287861	415.857	RA - Deferred Overburden Costs - ID	(159,803)	(159,803)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(418,867)	(418,867)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,147,759)	(1,147,759)	0	0	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(11,018)	(11,018)	0	0	0	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals.
287886	415.837	RA - Frozen MTM	(8,961,246)	(8,961,246)	0	0	0	Regulatory asset related to frozen mark to market derivatives.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(51,369)	(51,369)	0	0	0	Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(22,227,020)	(22,227,020)	0	0	0	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(1,019,480)	(1,019,480)	0	0	0	Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers.
287899	415.878	RA - UT Liquidation Damages	(103,264)	(103,264)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287903	415.879	RA - Liquidation Damages - N2 - WY	(16,840)	(16,840)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(472,366)	(472,366)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287911	415.699	RA - BPA Balancing Account - OR	(887,962)	(887,962)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.

287917	705.451	RL - Property Insurance Reserve - OR	(5,705,317)	(5,705,317)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(534,984)	(534,984)	0	0	0	Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(99,085)	(99,085)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(389,389)	(389,389)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287939	415.115	RA - Utah STEP Pilot Program Balance Account	2,670,717	2,670,717	0	0	0	Regulatory asset established to record the balancing account activity for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942	430.112	RA - Other - Balance Reclass	(3,361,531)	(3,361,531)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287960	415.855	RA - Storm Damage Deferral - CA	(96,569)	(96,569)	0	0	0	Regulatory Asset established to defer storm related costs in California
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(2,670,717)	(2,670,717)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287972	320.285	RA - Post Employment Costs	2,103,559	0	0	0	2,103,559	Regulatory asset established as an offset to the increase in post-employment obligations.
287977	415.885	RA - Noncurrent Reclass - Other	(85,990)	(85,990)	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287981	415.920	RA - Depreciation Increase - Idaho	(3,427,447)	(3,427,447)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014 and the implementation of new rates effective January 1, 2021.
287982	415.921	RA - Depreciation Increase - Utah	(299,074)	(299,074)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,032,837)	(1,032,837)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Steam Deferred Depreciation - UT	(1,192,930)	(1,192,930)	0	0	0	Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to Docket 20-035-04.
287994	415.929	RA - Carbon Decommissioning - CA	(92,132)	(92,132)	0	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(44,810)	(44,810)	0	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
287997	415.862	RA - CA Mobile Home Park Conversion	(53,420)	(53,420)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
FERC 283 - Other								
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
286909	720.815	FAS 158 Post-Retirement Asset	(8,109,999)	(8,109,999)	0	0	0	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(418,623)	(418,623)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287336	730.120	FAS 133 Derivatives - Book Unrealized	(13,026,247)	(13,026,247)	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287492	-----	OR BETC - Purchased Credits - Non-Cash	(15,848)	(15,848)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287564	425.130	Rogue River-Habitat Enhance	(96,044)	(96,044)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license. PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287569	720.805	FAS 158 Funded Pension Asset	(15,544,398)	(15,544,398)	0	0	0	Represents the funded pension asset under FAS 158.
287661	425.360	Hermiston Swap	(615,614)	(615,614)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287662	210.100	Prepaid Taxes - OR PUC	(352,188)	(352,188)	0	0	0	Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	Prepaid Taxes - UT PUC	(852,418)	(852,418)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(69,907)	(69,907)	0	0	0	Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(76,620)	(76,620)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(5,295,232)	0	0	(5,295,232)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287770	120.205	Trapper Mining Stock Basis	(944,320)	(944,320)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(582,461)	0	0	0	(582,461)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287907	210.185	Prepaid Aircraft Maintenance	(24,587)	(24,587)	0	0	0	Prepaid account established for prepaid aircraft maintenance costs.
287908	210.190	Prepaid Water Rights	(98,924)	(98,924)	0	0	0	Prepaid account for prepaid water rights and water fees.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(956,251)	0	0	0	(956,251)	To record unrealized gains/losses from the long term incentive plan.
Rounding			(16)	(16)	0	0	0	
Subtotal - p277			(382,542,004)	(347,336,100)	0	(8,687,026)	564,847	
Less FASB 109 Above if not separately removed			(99,085)	(99,085)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(382,442,919)	(347,237,015)	0	(8,687,026)	564,847	

Instructions for Account 283:

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

2. ADIT items related only to Transmission are directly assigned to Column D

3. ADIT items related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F

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

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

Summary Table: (Excess) / Deficient ADIT		
Source	Rate Base Adjustment	Income Tax Allowance
Att 1B - 2017 TCJA	(347,044,662)	(19,896,011)
Total	(347,044,662)	(19,896,011)
	Appendix A, Line 33B	Appendix A, Line 135b

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

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

Description	Accumulated Deferred Income Tax			Excess Deferred Income Tax		
	FERC Acct.	Pre		Total	Protected	Non-Protected
		Tax Rate Change	Tax Rate Change			
Account: Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,200
Account: Deferred Income Tax Liability: Accumulated Amortization Property	261	(281,151,789)	(192,144,618)	(89,022,837)	0	(89,022,837)
Account: Deferred Income Tax Liability: Other Property	282	(2,513,376,192)	(3,098,280,100)	(1,890,905,500)	(1,227,374,605)	(3,665,554,105)
Account: Deferred Income Tax Liability: Other	283	(4,392,572,251)	(239,219,490)	(200,352,791)	0	(200,352,791)
Subtotal: Accumulated Deferred Income Tax	182	(4,975,928,798)	(3,190,264,813)	(1,828,478,998)	(1,367,787,395)	(3,668,848,131)
Other Regulatory Assets	182	407,152,287	217,034,312	190,117,965	0	190,117,965
Other Regulatory Liabilities	254	(418,440)	(271,514)	(136,927,591)	0	(136,927,591)
Total Excess Deferred Income Tax		(4,569,194,961)	(2,931,443,641)	(1,638,781,334)	(1,367,787,395)	(3,196,648,991)
Gross-Up				(233,294,193)	429,272,131	(116,977,052)
Excess Deferred Income Tax Regulatory Liability	284			(1,765,965,627)	1,714,965,627	(52,000,000)

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

Description	Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax	(351,886,800)	(351,886,800)	(87,219,815)
Other	(1,226,868,514)	(985,900,595)	(243,648,719)
Total Excess Deferred Income Tax Before Gross-Up	(1,638,781,334)	(1,367,787,395)	(3,196,648,991)

- A The net liability for excess deferred income tax is recorded in FERC Acct. 284 and is being amortized to FERC Acct. 411.1.
- B Protected Excess Deferred Income Tax is being amortized using the Reverse South Georgia Method over the remaining regulatory life of the assets.
- C Non-Protected Excess Deferred Income Tax is being amortized over a five-year period.

TABLE 3: Annual Trackings of (Excess) or Deficient ADT

#	Year	Remainino Regulatory	Transmission (342,472,950)			Remainino Regulatory	Protected EDIT (RSMD) (5,706,735)			Remainino Regulatory	Intangible (1,395,176)			Remainino Regulatory	Non-Protected EDIT (87,219,815)			Annual Amortization			Unamortized (Excess) / Deficient ADT			Tax Rate	Gross-Up Factor	(Excess) / Deficient ADT	Gross-Up ^B	Asset (Liability) ^C	ADT Asset (Liability) ^C			
			Amort.	End Balance	Life		Amort.	End Balance	Life		Amort.	End Balance	Life		Amort.	End Balance	Life	Amort.	End Balance	Life	Amort.	End Balance	Life							Amort.	End Balance	Life
			1	12/31/2018	46.0		7,488,587	(306,989,408)	15.9		(944,575)	(5,432,190)	15.9		(87,747)	(1,307,429)	5.0	7,840,909	(83,160,824)	0	458,886,821	0	458,886,821							(133,306,817)	(542,163,728)	133,307,000
2	12/31/2019	46.0	(7,488,587)	(299,497,821)	15.9	(944,575)	(5,367,615)	15.9	(87,747)	(1,219,682)	5.0	13,032,165	(69,238,659)	0	457,813,747	0	457,813,747	(128,486,181)	(514,363,909)	128,486,274	24.5660%	32.0024%	(457,813,747)	(128,486,181)	(514,363,909)	128,486,274						
3	12/31/2020	46.0	(7,488,587)	(292,009,234)	15.9	(944,575)	(4,703,010)	15.9	(87,747)	(1,131,935)	5.0	13,032,165	(59,940,491)	0	456,740,679	0	456,740,679	(119,631,657)	(486,571,139)	119,631,548	24.5660%	32.0024%	(456,740,679)	(119,631,657)	(486,571,139)	119,631,548						
4	12/31/2021	53.2	(6,475,094)	(315,534,140)	18.5	(913,337)	(4,389,873)	18.5	(75,415)	(1,059,520)	5.0	13,032,165	(50,284,329)	0	455,667,611	0	455,667,611	(107,044,652)	(460,189,551)	113,144,904	24.5660%	32.0024%	(455,667,611)	(107,044,652)	(460,189,551)	113,144,904						
5	12/31/2022	53.2	(6,475,094)	(309,059,046)	18.5	(913,337)	(4,076,330)	18.5	(75,415)	(981,100)	5.0	13,032,165	(41,866,161)	0	454,594,543	0	454,594,543	(95,347,086)	(443,898,963)	108,608,363	24.5660%	32.0024%	(454,594,543)	(95,347,086)	(443,898,963)	108,608,363						
6	12/31/2023	53.2	(6,475,094)	(302,583,952)	18.5	(913,337)	(3,782,999)	18.5	(75,415)	(900,690)	5.0	13,032,165	(33,802,050)	0	453,521,475	0	453,521,475	(83,702,611)	(427,424,376)	100,171,892	24.5660%	32.0024%	(453,521,475)	(83,702,611)	(427,424,376)	100,171,892						
7	12/31/2024	53.2	(6,475,094)	(296,108,858)	18.5	(913,337)	(3,149,852)	18.5	(75,415)	(830,273)	5.0	13,032,165	(26,816,901)	0	452,448,407	0	452,448,407	(72,052,769)	(415,846,207)	97,844,920	24.5660%	32.0024%	(452,448,407)	(72,052,769)	(415,846,207)	97,844,920						
8	12/31/2025	53.2	(6,475,094)	(289,633,764)	18.5	(913,337)	(3,136,326)	18.5	(75,415)	(754,800)	5.0	13,032,165	(20,784,750)	0	451,375,341	0	451,375,341	(60,906,872)	(404,238,469)	95,886,242	24.5660%	32.0024%	(451,375,341)	(60,906,872)	(404,238,469)	95,886,242						
9	12/31/2026	53.2	(6,475,094)	(283,158,670)	18.5	(913,337)	(2,822,888)	18.5	(75,415)	(679,445)	5.0	13,032,165	(15,753,595)	0	450,302,276	0	450,302,276	(50,258,103)	(392,110,573)	93,827,611	24.5660%	32.0024%	(450,302,276)	(50,258,103)	(392,110,573)	93,827,611						
10	12/31/2027	53.2	(6,475,094)	(276,683,576)	18.5	(913,337)	(2,299,851)	18.5	(75,415)	(604,030)	5.0	13,032,165	(10,624,441)	0	449,229,211	0	449,229,211	(40,912,027)	(380,317,184)	91,768,654	24.5660%	32.0024%	(449,229,211)	(40,912,027)	(380,317,184)	91,768,654						
11	12/31/2028	53.2	(6,475,094)	(270,208,482)	18.5	(913,337)	(2,196,314)	18.5	(75,415)	(528,815)	5.0	13,032,165	(5,459,290)	0	448,156,146	0	448,156,146	(32,433,411)	(367,722,735)	89,709,697	24.5660%	32.0024%	(448,156,146)	(32,433,411)	(367,722,735)	89,709,697						
12	12/31/2029	53.2	(6,475,094)	(263,733,388)	18.5	(913,337)	(1,989,977)	18.5	(75,415)	(453,208)	5.0	13,032,165	(2,602,141)	0	447,083,081	0	447,083,081	(24,948,842)	(355,784,243)	87,650,742	24.5660%	32.0024%	(447,083,081)	(24,948,842)	(355,784,243)	87,650,742						
13	12/31/2030	53.2	(6,475,094)	(257,258,294)	18.5	(913,337)	(1,969,540)	18.5	(75,415)	(377,785)	5.0	13,032,165	(1,863,345)	0	446,010,016	0	446,010,016	(18,507,359)	(343,710,654)	84,597,341	24.5660%	32.0024%	(446,010,016)	(18,507,359)	(343,710,654)	84,597,341						
14	12/31/2031	53.2	(6,475,094)	(250,783,200)	18.5	(913,337)	(1,259,303)	18.5	(75,415)	(302,375)	5.0	13,032,165	(1,167,469)	0	444,936,951	0	444,936,951	(12,988,873)	(331,731,076)	81,537,840	24.5660%	32.0024%	(444,936,951)	(12,988,873)	(331,731,076)	81,537,840						
15	12/31/2032	53.2	(6,475,094)	(244,308,106)	18.5	(913,337)	(942,968)	18.5	(75,415)	(228,865)	5.0	13,032,165	(863,604)	0	443,863,886	0	443,863,886	(7,979,387)	(320,751,489)	78,478,939	24.5660%	32.0024%	(443,863,886)	(7,979,387)	(320,751,489)	78,478,939						
16	12/31/2033	53.2	(6,475,094)	(237,833,012)	18.5	(913,337)	(629,462)	18.5	(75,415)	(151,540)	5.0	13,032,165	(784,064)	0	442,790,817	0	442,790,817	(6,968,900)	(310,775,900)	75,419,990	24.5660%	32.0024%	(442,790,817)	(6,968,900)	(310,775,900)	75,419,990						
17	12/31/2034	53.2	(6,475,094)	(231,357,918)	18.5	(913,337)	(316,352)	18.5	(75,415)	(78,126)	5.0	13,032,165	(705,226)	0	441,717,748	0	441,717,748	(5,958,811)	(300,807,131)	72,371,043	24.5660%	32.0024%	(441,717,748)	(5,958,811)	(300,807,131)	72,371,043						
18	12/31/2035	53.2	(6,475,094)	(224,882,824)	18.5	(913,337)	(2,955)	18.5	(75,415)	(710)	5.0	13,032,165	(624,466)	0	440,644,683	0	440,644,683	(4,948,722)	(290,837,412)	69,262,094	24.5660%	32.0024%	(440,644,683)	(4,948,722)	(290,837,412)	69,262,094						
19	12/31/2036	53.2	(6,475,094)	(218,407,730)	18.5	(913,337)	(2,850)	18.5	(75,415)	(710)	5.0	13,032,165	(523,511)	0	439,571,614	0	439,571,614	(3,938,633)	(280,866,825)	66,153,145	24.5660%	32.0024%	(439,571,614)	(3,938,633)	(280,866,825)	66,153,145						
20	12/31/2037	53.2	(6,475,094)	(211,932,636)	18.5	(913,337)	(2,750)	18.5	(75,415)	(710)	5.0	13,032,165	(422,562)	0	438,500,549	0	438,500,549	(2,927,544)	(270,896,238)	63,044,196	24.5660%	32.0024%	(438,500,549)	(2,927,544)	(270,896,238)	63,044,196						
21	12/31/2038	53.2	(6,475,094)	(205,457,542)	18.5	(913,337)	(2,650)	18.5	(75,415)	(710)	5.0	13,032,165	(321,613)	0	437,429,484	0	437,429,484	(1,916,455)	(260,925,651)	59,935,247	24.5660%	32.0024%	(437,429,484)	(1,916,455)	(260,925,651)	59,935,247						
22	12/31/2039	53.2	(6,475,094)	(198,982,448)	18.5	(913,337)	(2,550)	18.5	(75,415)	(710)	5.0	13,032,165	(220,664)	0	436,358,419	0	436,358,419	(905,366)	(250,955,064)	56,826,298	24.5660%	32.0024%	(436,358,419)	(905,366)	(250,955,064)	56,826,298						
23	12/31/2040	53.2	(6,475,094)	(192,507,354)	18.5	(913,337)	(2,450)	18.5	(75,415)	(710)	5.0	13,032,165	(119,715)	0	435,287,354	0	435,287,354	(804,277)	(240,984,477)	53,717,349	24.5660%	32.0024%	(435,287,354)	(804,277)	(240,984,477)	53,717,349						
24	12/31/2041	53.2	(6,475,094)	(186,032,260)	18.5	(913,337)	(2,350)	18.5	(75,415)	(710)	5.0	13,032,165	(9,766)	0	434,216,289	0	434,216,289	(703,188)	(230,994,890)	50,608,390	24.5660%	32.0024%	(434,216,289)	(703,188)	(230,994,890)	50,608,390						
25	12/31/2042	53.2	(6,475,094)	(179,557,166)	18.5	(913,337)	(2,250)	18.5	(75,415)	(710)	5.0	13,032,165	(19,717)	0	433,145,224	0	433,145,224	(602,100)	(220,995,303)	47,500,441	24.5660%	32.0024%	(433,145,224)	(602,100)	(220,995,303)	47,500,441						
26	12/31/2043	53.2	(6,475,094)	(173,082,072)	18.5	(913,337)	(2,150)	18.5	(75,415)	(710)	5.0	13,032,165	(29,668)	0	432,074,159	0	432,074,159	(501,012)	(210,995,716)	44,392,492	24.5660%	32.0024%	(432,074,159)	(501,012)	(210,995,716)	44,392,492						
27	12/31/2044	53.2	(6,475,094)	(166,606,978)	18.5	(913,337)	(2,050)	18.5	(75,415)	(710)	5.0	13,032,165	(139,618)	0	431,003,094	0	431,003,094	(400,923)	(200,996,129)	41,284,543	24.5660%	32.0024%	(431,003,094)	(400,923)	(20							

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 262-263, Col (L)	Allocator	Allocated Amount
Plant Related		Net Plant Allocator	
Real Property	162,344,531		
Possessory taxes	507,279		
1 Total Plant Related	162,851,810	29.6008%	48,205,404
Labor Related		Wages & Salary Allocator	
Federal FICA	0		
Federal Unemployment	0		
State Unemployment	0		
2 Total Labor Related	0	9.1865%	0
Other Included		Net Plant Allocator	
Annual Report	95,880		
3 Total Other Included	95,880	29.6008%	28,381
4 Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	162,947,690		48,233,785
Currently Excluded			
Local Franchise	32,291,808		
Montana Energy License	268,822		
Montana Wholesale Energy	192,855		
Idaho Generation Tax (KWh)	48,874		
Oregon Department of Energy	1,609,682		
Wyoming Wind Generation Tax	2,105,610		
Washington Public Utility Tax	13,887,414		
Other (Business & Occupation, Nevada Comm. Tax, Use)	53,976		
5 Subtotal Excluded Taxes	50,459,041		
6 Total Other Taxes Included and Excluded (Line 4 + Line 5)	213,406,731		
7 Total Other Taxes			
114.14c	213,406,731		
8 Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			3,461,106
2	Pole Attachments - Transmission Related			263,843
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related			1,932,418
5	Miscellaneous General Revenues		detail below	49,787
6	Account 454 subtotal		(Sum Lines 1-5)	6,262,922
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	6,406,882
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	117,883,443
10	Facilities Charges including Interconnection Agreements	Note 2		2,184,428
11	Transmission maintenance revenue		Account 456.2	640,484
12	Account 456 subtotal		(Sum Lines 7-11)	127,115,237
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	133,378,159

Detail for selected items above

Miscellaneous General Revenues

Rents - General		0
One Utah Center and North Temple office subleases		327,362
Parking Rent: Lloyd Center, Portland, Oregon		214,592
Rents - Common Affiliate - Kern River		0
Rents - Non-Common		0
Total Miscellaneous General Revenue		541,954
Wages & Salary Allocator		9.19%
Total Allocated Miscellaneous General Revenue		49,787

Distribution Underbuild

Third party attachments		0
Common pole location fixed annual revenue credit	fixed	555,768
Distribution Underbuild - Transmission related		555,768

Notes

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

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

	Return and Taxes with 100 Basis Point increase in ROE		
A	100 Basis Point increase in ROE and Income Taxes		Appendix A input: Line 127 + Line 137 from below 434,413,088
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)) 48.19%
118	Preferred percent	Preferred Stock	(Line 110 / (Lines 90 + 110 +116)) 0.01%
119	Common percent	Common Stock	(Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 51.79%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt	(Line 103 / Line 96) 4.68%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock	(Line 111 / Line 110) 6.75%
122	Common Cost	Common Stock	(Note H) Fixed plus 100 basis points 10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * Line 120) 2.25%
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * Line 121) 0.00%
125	Weighted Cost of Common	Common Stock	(Line 119 * Line 122) 5.59%
126	Rate of Return on Rate Base (ROR)		(Sum Lines 123 to 125) 7.85%
127	Investment Return = Rate Base * Rate of Return		(Line 52 * Line 126) 374,328,324

Composite Income Taxes			
Income Tax Rates			
128	FIT = Federal Income Tax Rate		21.00%
129	SIT = State Income Tax Rate or Composite		4.54%
130	p = percent of federal income tax deductible for state purposes		0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	24.59%
132	CIT = T / (1-T)		32.60%
133	1 / (1-T)		132.60%
ITC Adjustment			
134	Amortized Investment Tax Credit		Attachment 5 (396,407)
135	ITC Adjust. Allocated to Trans. - Grossed Up		(Line 134 * (1 / (1 - Line 131)) (525,645)
136	Income Tax Component =	$CIT = (T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$	86,993,004
136b	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)	Appendix A (Line 135c) (26,382,594)
137	Total Income Taxes		60,084,765

PacifiCorp
Attachment 5 - Cost Support

Plant In Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes	
Calculation of Transmission Plant In Service						
1	December	204.58b	Footnotes	Year	Balance	
2	January	Monthly Balances		2020	7,627,712,649	
3	February	Monthly Balances		2021	7,636,344,400	
4	March	Monthly Balances		2021	7,653,035,468	
5	April	Monthly Balances		2021	7,681,811,392	
6	May	Monthly Balances		2021	7,696,316,909	
7	June	Monthly Balances		2021	7,704,181,309	
8	July	Monthly Balances		2021	7,736,124,219	
9	August	Monthly Balances		2021	7,816,523,703	
10	September	Monthly Balances		2021	7,818,883,845	
11	October	Monthly Balances		2021	7,828,967,977	
12	November	Monthly Balances		2021	7,857,978,034	
13	December	204.58g		2021	7,883,496,301	
14	Transmission Plant In Service	(line 13)	(Note M)	Projection	7,890,023,096	
Calculation of Distribution Plant In Service						
15	December	204.75b		Year	Balance	
16	January	Monthly Balances		2020	7,647,962,060	
17	February	Monthly Balances		2021	7,668,224,916	
18	March	Monthly Balances		2021	7,687,347,498	
19	April	Monthly Balances		2021	7,713,581,697	
20	May	Monthly Balances		2021	7,736,926,271	
21	June	Monthly Balances		2021	7,767,556,427	
22	July	Monthly Balances		2021	7,803,374,232	
23	August	Monthly Balances		2021	7,826,859,342	
24	September	Monthly Balances		2021	7,843,379,691	
25	October	Monthly Balances		2021	7,877,253,457	
26	November	Monthly Balances		2021	7,902,580,938	
27	December	204.75g		2021	7,942,141,589	
28	Distribution Plant In Service	(line 27)		Projection	8,032,285,954	
Calculation of Intangible Plant In Service						
29	December	204.5b		Year	Balance	
30	December	204.5g		2020	1,054,374,613	
31	Intangible Plant In Service	(line 30)	(Note N)	Projection	1,106,474,798	
Calculation of General Plant In Service						
32	December	204.99b		Year	Balance	
33	December	204.99g		2020	1,349,470,354	
34	General Plant In Service	(line 33)	(Note N)	Projection	1,376,963,716	
Calculation of Production Plant In Service						
35	December	204.46b		Year	Balance	
36	January	Monthly Balances		2020	12,652,732,709	
37	February	Monthly Balances		2021	12,831,985,426	
38	March	Monthly Balances		2021	12,958,160,624	
39	April	Monthly Balances		2021	13,167,408,234	
40	May	Monthly Balances		2021	13,243,363,863	
41	June	Monthly Balances		2021	13,268,952,879	
42	July	Monthly Balances		2021	13,372,875,013	
43	August	Monthly Balances		2021	13,407,960,024	
44	September	Monthly Balances		2021	13,414,605,549	
45	October	Monthly Balances		2021	13,423,964,195	
46	November	Monthly Balances		2021	13,437,334,696	
47	December	204.46g		2021	13,451,861,687	
48	Production Plant In Service	(line 47)		Projection	13,476,057,172	
49	Electric Plant Sold	204.102g			0	
6	50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	Projection	31,881,804,735

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes	
Calculation of Transmission Accumulated Depreciation						
51	December	Prior year 219.25c		Year	Balance	
52	January	Monthly Balances		2020	1,942,552,607	
53	February	Monthly Balances		2021	1,951,149,198	
54	March	Monthly Balances		2021	1,959,917,145	
55	April	Monthly Balances		2021	1,972,925,665	
56	May	Monthly Balances		2021	1,983,039,097	
57	June	Monthly Balances		2021	1,993,581,730	
58	July	Monthly Balances		2021	2,001,550,523	
59	August	Monthly Balances		2021	2,009,099,475	
60	September	Monthly Balances		2021	2,018,779,138	
61	October	Monthly Balances		2021	2,028,675,490	
62	November	Monthly Balances		2021	2,038,288,372	
63	December	219.25c		2021	2,048,121,683	
25	64	Transmission Accumulated Depreciation	(line 63)	(Note M)	Projection	2,045,200,003
Calculation of Distribution Accumulated Depreciation						
		Source		Year	Balance	

65	December	Prior year 219.26c		2020	3,027,035,454	-	
66	January	Monthly Balances		2021	3,036,852,707	-	
67	February	Monthly Balances		2021	3,046,017,234	-	
68	March	Monthly Balances		2021	3,061,257,736	-	
69	April	Monthly Balances		2021	3,071,234,009	-	
70	May	Monthly Balances		2021	3,082,425,026	-	
71	June	Monthly Balances		2021	3,093,005,070	-	
72	July	Monthly Balances		2021	3,102,740,969	-	
73	August	Monthly Balances		2021	3,112,233,506	-	
74	September	Monthly Balances		2021	3,122,905,413	-	
75	October	Monthly Balances		2021	3,130,159,324	-	
76	November	Monthly Balances		2021	3,143,992,515	-	
77	December	219.26c		2021	3,143,599,734	-	
78	Distribution Accumulated Depreciation	(line 77)		Projection	3,143,599,734	-	
Calculation of Intangible Accumulated Depreciation		Source		Year	Balance		
79	December	Prior year 200.21c		2020	689,402,579	-	
80	December	200.21c		2021	725,504,660	-	
8	81	Accumulated Intangible Depreciation	(line 80)	(Note N)	Projection	725,504,660	Appendix A input
Calculation of General Accumulated Depreciation		Source		Year	Balance		
82	December	Prior year 219.28c		2020	508,181,970	-	
83	December	219.28c		2021	519,932,106	-	
26	84	Accumulated General Depreciation	(line 83)	(Note N)	Projection	519,932,106	Appendix A input
Calculation of Production Accumulated Depreciation		Source		Year	Balance		
85	December	Prior year 219.20 through 219.24		2020	4,462,427,281	-	
86	January	Monthly Balances		2021	4,508,899,821	-	
87	February	Monthly Balances		2021	4,551,671,894	-	
88	March	Monthly Balances		2021	4,556,216,951	-	
89	April	Monthly Balances		2021	4,611,484,440	-	
90	May	Monthly Balances		2021	4,652,334,003	-	
91	June	Monthly Balances		2021	4,697,939,131	-	
92	July	Monthly Balances		2021	4,746,552,034	-	
93	August	Monthly Balances		2021	4,793,394,200	-	
94	September	Monthly Balances		2021	4,836,036,987	-	
95	October	Monthly Balances		2021	4,864,952,174	-	
96	November	Monthly Balances		2021	4,916,607,099	-	
97	December	219.20 through 219.24		2021	4,965,743,651	-	
98	Production Accumulated Depreciation	(line 97)		Projection	4,965,743,651	-	
7	99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	Projection	10,674,475,493	Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		Projection	11,399,980,152	-	

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 Current Year 227.16c Appendix A input	0 0 0	current end-of-year balance
42	Construction Materials & Supplies		Prior Year 227.5c Current Year 227.5c Appendix A input	176,943,869 203,514,526 203,514,526	current end-of-year balance
45	Transmission Materials & Supplies		Prior Year 227.8c Current Year 227.8c Appendix A input	1,231,929 815,425 815,425	current end-of-year balance

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission related portion	Appendix A input	Details
133	Amortized Investment Tax Credit Utility Investment Tax Credit Adj. - Net (411.4)		114.19c	(1,339,178)	Net Plant Allocator 29.60%	(396,407)	
35	Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base		Current beg of year balance 266 footnotes Current end of year balance 266 footnotes Average	30,492 24,871 27,682	29.60%	8,194	(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	23,912,440	1,679,914	22,232,526	Detail for transmission-related value on Attachment 12
		Current Year	214,47d	14,811,003	1,517,970	13,293,033	Detail for transmission-related value on Attachment 12
	(Notes B & L)	Appendix A Input	Projection		1,517,970		current end-of-year balance

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total		Details	
Excluded Membership Dues Expense							
FERC Form No. 1 page 335				Total			
Page 335, Line 1 (Industry Association Dues)				Included	Excluded		
	American Clean Power	component of 335 Ln 1b	212,500		212,500		
	Edison Electric Institute	component of 335 Ln 1b	1,003,264	1,003,264			
	Intermountain Electrical Association	component of 335 Ln 1b	9,500		9,500		
	North American Transmission Forum	component of 335 Ln 1b	95,738	95,738			
	Northwest Public Power Association	component of 335 Ln 1b	1,810		1,810		
	Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	79,486		79,486		
	Rocky Mountain Electrical League	component of 335 Ln 1b	18,000		18,000		
	The National Hydropower Association, Inc.	component of 335 Ln 1b	71,832		71,832		
	UMS Group	component of 335 Ln 1b	42,000		42,000		
	Western Energy Supply Transmission Associates	component of 335 Ln 1b	43,379		43,379		
		Page 335, Line 1 Subtotal	1,577,509				
	Page 335, Lines 7 - 28 (Business/Economic Dev. and Corp. Memberships & Subscriptions)						
	Lines 7 - 28	Page 335, Lines 7-28	251,609		251,609		
	Other (Individually less than \$5,000)	Page 335, Line 29	112,877		112,877		
	Directors' Fees - Regional Advisory Board	Page 335, Line 36	18,000		18,000		
	Rating Agency and Trustee Fees	Page 335, Lines 31-35	560,121	560,121			
63	Total	(Note C)	Appendix A Input		860,993		
PBOP							
	Authorized filed PBOP expense		Annual Update Informational Filing	1,701,106			
	Actual PBOP expense		Attachment 17 total	1,701,106			
58	Actual PBOP Expense Adjustment		Appendix A Input	Projection	0	Authorized Filled Expense minus Actual Expense	
Property Insurance							
	Property Insurance Account 924		320.185b		4,207,600		
70	Total	(Note F)	Appendix A Input		4,207,600		

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:						
	Annual Fee		350.19d	2,587,098	2,587,098		
	Annual Fee - hydro		350.20d	3,408,208		3,408,208	
	Transmission Rate Case		350.21d	329,045	329,045		
	Other Regulatory		350.22d	1,769,419	483,502	1,285,917	
67	Total		sum	8,093,769	3,399,644	4,694,125	

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Safety Related	Non-safety Related	Details
Directly Assigned A&G							
68	General Advertising Exp Account 930.1 - Safety-related Advertising		320.191b	8,074	0	8,074	Based on FERC 930.1 download

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Education & Outreach Appendix A Input	Other	Details
Directly Assigned A&G					
71	General Advertising Exp Account 930.1 - Education and Outreach	320.191b	8,074	0	8,074 Based on FERC 930.1 download

Multistate worksheet

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

Adjustments to Transmission O&M

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related Appendix A Input	Details
53	Transmission O&M	320.112b	232,301,840	(139,972)	232,161,868
	Adjustment for Ancillary Services Accounts 561-561.5				
	(561.1) Load Dispatching	320.84b	0		
	(561.1) Load Dispatch-Reliability	320.85b	0		
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647		
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544		
	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,309,902	0	10,309,902 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	320.96b	159,058,497	0	159,058,497

Facility Credits under Section 30.9 of the OATT

Appendix A Line #s, Descriptions, Notes, Form No. 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	4,690,561	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)	<table border="0"> <tr> <td>Prior Year</td> <td>(147,761,488)</td> </tr> <tr> <td>Current Year</td> <td>(147,968,140)</td> </tr> <tr> <td>Appendix A input</td> <td>Projection</td> </tr> <tr> <td></td> <td>(147,968,140) current end-of-year balance</td> </tr> </table>	Prior Year	(147,761,488)	Current Year	(147,968,140)	Appendix A input	Projection		(147,968,140) current end-of-year balance
Prior Year	(147,761,488)									
Current Year	(147,968,140)									
Appendix A input	Projection									
	(147,968,140) current end-of-year balance									

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 134,616,361
	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 134,616,361 Appendix A Input
General Plant		
	Depreciation expense (403) (Note H)	336.10b 47,034,116
	Amortization of limited term electric plant (404) (Note H)	336.10d 591,957
77	General Depreciation Expense Including Amortization of Limited Term Plant (Note H)	sum 47,626,073 Appendix A Input
Intangible plant		
	Amortization of limited term electric plant (404) (Note H)	336.1d 58,013,199
	Amortization of other electric plant (405) (Note H)	336.1e 0
78	Total Intangible Amortization (Note H)	sum 58,013,199 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

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

Please refer to the 'Material Changes Summary' filed with 2018 annual update for a discussion of the items previously included in this section.

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

Instruction Summary

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

Worksheet

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

	Plant In Service										CWP	(K)	(L)	Plant In Service				CWP		(S)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)				(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)	Amount (A x L)	Amount (J x L)	Other Transmission PIS (M / 13)	Energy Gateway (N / 13)	Transmission CWP Amount (K x L)		Transmission CWP (O / 13)
CWP Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan	3,857,100.79	-	(122,179)	-	(116,258)	-	-	-	-	(228,437)	-	13	-	-	3,560,400.73	(220,096)	-	-	-	-	-
Feb	21,152,035	-	-	-	(42,797)	-	-	-	-	(42,797)	-	12	46,285,209	(2,861,245)	17,897,876	(95,212)	-	-	-	-	-
Mar	2,840,790	-	-	-	350,896	-	-	-	-	350,896	-	11	232,672,384	(470,762)	2,185,223	269,500	-	-	-	-	-
Apr	36,544,752	-	-	-	10,000	-	-	-	-	10,000	-	10	28,407,901	3,508,968	25,300,213	6,923	-	-	-	-	-
May	21,825,900	-	-	-	10,000	-	-	-	-	10,000	-	9	328,902,767	90,000	13,431,323	6,154	-	-	-	-	-
Jun	17,900,319	-	-	-	10,000	-	-	-	-	10,000	-	8	174,607,200	80,000	9,638,634	5,385	-	-	-	-	-
Jul	11,521,993	-	-	-	-	-	-	-	-	-	-	7	125,302,236	70,000	5,317,843	-	-	-	-	-	-
Aug	6,124,223	-	-	-	-	-	-	-	-	-	-	6	69,131,956	-	3,124,701	-	-	-	-	-	-
Sep	13,095,408	-	-	-	-	-	-	-	-	-	-	5	40,621,116	-	4,020,433	-	-	-	-	-	-
Oct	39,718,006	-	-	-	-	-	-	-	-	-	-	4	52,285,630	-	9,165,832	-	-	-	-	-	-
Nov	49,764,396	-	-	-	-	-	-	-	-	-	-	3	119,155,817	-	7,656,061	-	-	-	-	-	-
Dec	37,653,991	-	-	-	-	-	-	-	-	-	-	2	99,528,752	-	2,896,461	-	-	-	-	-	-
Dec	37,653,991	-	-	-	-	-	-	-	-	-	-	1	37,653,991	-	2,896,461	-	-	-	-	-	-
Total	263,970,513	-	(122,179)	-	221,841	-	-	-	-	99,662	-	-	1,384,535,000	416,962	104,195,000	32,073	-	-	-	-	-
New Transmission Plant Additions and CWP (weighted by months in service)																					

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

Input to Line 16 of Appendix A 104,227,073
Input to Line 34 of Appendix A -

Estimated Life		
Estimated Depreciation for Attachment 7		
Jan	11.5	(3,940)
Feb	10.5	(646)
Mar	9.5	4,790
Apr	8.5	122
May	7.5	108
Jun	6.5	93
Jul	5.5	-
Aug	4.5	-
Sep	3.5	-
Oct	2.5	-
Nov	1.5	-
Dec	0.5	-
Total Estimated Depreciation for Attachment 7		527

**PacifiCorp
Attachment 8 - Depreciation Rates**

Applied Depreciation Rates by State - 2021

New			Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
Row	A/C	Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.06%
2	352	Structures and Improvements															1.36%
3	353	Station Equipment															1.78%
4	354	Towers and Fixtures															1.44%
5	355	Poles and Fixtures															2.15%
6	356	Overhead Conductors and Devices															1.81%
7	357	Underground Conduit															1.55%
8	358	Underground Conductors and Devices															1.61%
9	359	Roads & Trails															1.21%
10		Unclassified Transmission															1.73%
11	389.2	Land Rights	738	1.82%	95,314	2.50%		0.00%	85,283	2.05%	74,315	1.87%		0.00%	4,868	1.70%	
12	390	Structures and Improvements	94,778,743	2.07%	13,817,417	2.06%	4,222,101	1.99%	101,612,009	2.55%	16,220,165	2.28%	331,004	1.76%	13,828,483	1.84%	
13	391	Office Furniture and Equipment - Furniture															5.00%
14	391.2	Office Furniture and Equipment - Personal Computers															20.00%
15	391.3	Office Furniture and Equipment - Equipment															12.50%
16	393	Store Equipment															4.00%
17	394	Tools, Shop and Garage Equipment															4.17%
18	395	Laboratory Equipment															5.00%
19	397	Communication Equipment															4.30%
20	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
21	398	Miscellaneous Equipment															5.00%
22		Unclassified General	23,769,198	3.64%	1,784,453	3.31%	1,432,689	5.48%	16,874,058	4.97%	11,951,315	5.56%	694,624	2.77%	2,141,247	4.61%	
23	302	Franchises and Consents															4.96%
24	303	Miscellaneous Intangible Plant															5.71%
25	390.1	Leasehold Improvements - Gen															3.55%

- 1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2021 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
- 14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned categories/FERC Accounts have been combined into their main accounts due to immateriality.
- 15 New FERC Sub-account 391.3 (Office Furniture and Equipment – Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacificCorp
Attachment 9a - Load Divisor for Projection

Column	DAFT (Part II - Network Services) - Average of current year and prior two years																				
	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	u	v	w	x	
Customer Class	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gacety NFO SA 329	BPA Clatsop PUD NFO SA 378	BPA Benton REA NFO SA 338	BPA Oregon Wind NFO SA 338	BPA CEC NFO SA 827	BPA Apopt Solar NFO SA 885	BPA WEID NFO SA 975	To-State NFO SA 428	Caprine Energy Solutions LLC NFO SA 290	Bain Electric NFO SA 595	Black Hills NFO SA 347	USFR NFO SA 606	WAPA NFO SA 175	Aavangit Renewables, LLC NFO SA 142	Easton NFO SA 163	BPA South East Idaho NFO SA 186	BPA Idaho Falls NFO SA 187	NTUA NFO SA 684	Total NFO
Jan	8,266	6,31	3,28	28,12	1,26	6,10	0,12	0,18	0,01	20,42	14,84	10,41	47,60	0,01	0,01	33,12	1,01	289,84	106,53	2,81	567
Feb	9,256	6,84	3,32	31,23	1,26	0,37	0,08	0,13	0,01	19,82	14,77	11,06	56,47	0,01	0,01	33,09	1,09	281,32	110,93	2,47	569
March	7,908	6,24	3,31	28,40	1,23	0,16	0,01	-	0,01	21,08	14,31	10,22	48,98	0,01	0,01	32,96	1,03	268,88	101,26	3,33	578
April	7,063	5,58	3,07	22,52	0,98	0,20	-	0,02	0,01	18,62	13,89	8,79	40,47	0,28	0,33	32,91	1,03	194,49	54,45	1,90	430
May	8,102	4,71	3,38	33,84	0,28	0,21	-	-	0,23	12,48	16,06	8,15	36,98	0,53	2,77	33,11	0,88	134,16	78,45	1,94	349
Jun	9,829	4,83	3,63	17,25	0,38	0,13	-	0,01	1,72	14,51	17,72	6,83	47,17	0,96	3,28	33,48	1,18	175,57	94,95	2,17	428
Jul	10,587	5,33	3,62	16,06	0,40	0,13	-	0,00	1,43	14,37	17,11	10,87	56,36	0,63	3,19	33,50	1,22	188,66	110,81	2,87	465
Aug	10,438	6,50	3,64	18,43	0,38	0,17	-	0,00	1,39	15,61	18,00	10,91	65,27	0,62	3,02	33,48	1,09	165,80	105,60	2,98	442
Sept	9,600	5,28	3,52	14,76	0,31	0,13	-	0,05	1,02	13,80	17,19	10,37	48,46	0,56	2,81	33,31	1,18	140,43	98,87	2,37	354
Oct	7,788	6,05	3,15	25,91	0,97	0,25	0,04	-	0,81	18,48	14,03	10,12	42,89	0,10	0,01	33,38	0,99	233,04	87,95	2,34	500
Nov	7,913	4,84	3,21	24,35	0,95	0,17	0,17	0,10	0,01	15,18	14,21	9,65	38,96	0,01	0,01	33,18	0,91	229,21	85,84	1,93	483
Dec	8,454	6,16	3,14	28,23	0,80	0,19	0,18	0,10	0,01	17,55	13,12	10,65	48,85	0,01	0,01	33,15	1,01	312,08	97,45	2,64	522
Total	103,911	67	49	270	9	2	1	1	7	222	185	121	556	3	15	399	13	2,633	1,131	27	5,683
Aug TSCP	4,951	4	3	23	1	0	0	0	1	17	15	10	48	0	1	33	1	218	84	2	474

Other Services					
1	2	3	4	5	6
UAMPS OS RS 207	UMPA OS RS 637	Desert OS RS 280	Western Area Power Administration OS RS 262083		Total OS
406	58	115	321		900
405	61	93	313		873
349	42	73	322		786
365	41	106	242		754
542	63	121	302		1,028
674	111	148	315		1,248
810	153	162	330		1,455
832	152	205	312		1,501
758	139	175	295		1,368
375	45	111	287		818
413	51	108	296		868
459	54	107	301		921
6,386	873	1,354	3,837		12,527
532	81	127	303		1,043

Column	DAFT (Part I - Long Term Firm Point-to-Point Transmission Services) - Projection																														
	e1	e2	e3	e4	e5	e6	e7	e8	e9	e10	e11	e12	e13	e14	e15	e16	e17	e18	e19	e20	e21	e22	e23	e24	e25	e26	e27	e28	e29	e30	e
Customer	PacifiCorp	Black Hills, Inc.	BPA	BPA	Idaho Power	Aavangit	Thermo No. 1	Powerex	Powerex	Powerex	Powerex	NextEra	State of SD	Sacramento Municipal Utility District	Salt River Project	Oaklands People's Utility District	Evergreen Biomass, LLC	Garrett Solar	Apopt Solar, LLC	EWEB	Fals Creek	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	City of Roseville
Class RS / SA	LTP Vowee	LTP SA 67	LTP SA 179	LTP SA 656	LTP SA 212	LTP SA 896	LTP SA 568	LTP SA 109	LTP SA 1016	LTP SA 1017	LTP SA 1040	LTP SA 733	LTP SA 779	LTP SA 883	LTP SA 809	LTP SA 899 SA 901	LTP SA 874	LTP SA 966	LTP SA 965	LTP SA 605	LTP SA 868	-	LTP SA 700	LTP SA 701	LTP SA 702	LTP SA 748	LTP SA 749	LTP SA 896	LTP SA 996	LTP SA 881	Total LTP
Jan	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
Feb	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
March	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
April	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
May	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	100	100	100	100	50	150	100	100	50	3,562
Jun	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	106	100	100	100	50	150	100	100	50	3,680
Jul	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	106	100	100	100	50	150	100	100	50	3,686
Aug	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	106	100	100	100	50	150	100	100	50	3,686
Sept	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	3	106	100	100	100	50	150	100	100	50	3,688
Oct	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	106	100	100	100	50	150	100	100	50	3,686
Nov	1,855	50	-	56	-	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	99	100	100	100	50	150	100	100	50	3,491
Dec	1,855	50	-	56	-	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	99	100	100	100	50	150	100	100	50	3,491
Total	23,755	100	-	622	250	30	132	960	1,200	1,200	800	1,050	45	228	300	180	120	120	585	300	50	1,222	1,220	1,200	1,200	600	1,800	1,200	1,200	600	42,816
Aug TSCP	1,959	58	-	56	21	30	11	80	100	100	67	91	4	19	25	15	10	10	48	25	4	102	100	100	100	50	150	100	100	50	3,588

Total Network & OS	1% growth	Behind-the-Meter	Total Network Load
9,731	9,831	249	10,000
9,697	9,796	204	10,000
9,132	9,235	204	9,429
8,217	8,301	207	8,508
8,476	8,572	184	9,756
11,306	11,421	179	11,600
11,362	11,477	189	11,666
12,477	12,603	189	12,749
12,381	12,506	143	12,649
11,362	11,477	189	11,666
9,168	9,169	160	9,366
9,145	9,238	230	9,468
9,986	10,089	225	10,219
122,015	122,258	2,253	125,511
19,188	19,372	150	19,488

Divisor
Network + OS + LTP
13,537
13,408
12,887
11,999
13,318
15,290
16,436
16,332
16,352
15,354
13,078
12,959
13,802
16,423
14,036

PacifiCorp
Attachment 9a1 - Load (Current Year)
2021

Column			OATT (Part III - Network Service)																				f		
Customer	Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	Total NFO
Customer	Class RS / SA	Day	Time	PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA Benton REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	3 Phases Renewables Inc.	NTUA	Total NFO
Customer	Class RS / SA	Day	Time	NFS	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538	NFO SA 827	NFO SA 865	NFO SA 975	NFO SA 628	NFO SA 299	NFO SA 505	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 742	NFO SA 943	NFO SA 746	NFO SA 747	NFO SA 876	NFO SA 894	Total NFO
Jan	26	18:00		8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.78	0.01	0.00	35.53	1.13	274.24	113.91	-	2.55	557
Feb	18	19:00		7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11	-	2.44	548
March	1	8:00		7,547	5.55	3.18	26.03	1.05	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24	-	2.41	542
April	12	8:00		7,098	5.88	3.23	25.72	0.91	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15	-	1.88	394
May	31	18:00		8,244	4.73	3.24	15.73	0.46	0.46	-	-	1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80	-	1.90	357
Jun	28	17:00		10,755	6.06	4.15	23.38	0.38	-	-	-	1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21	-	2.35	475
Jul	6	17:00		10,861	5.35	3.71	16.13	0.40	0.39	-	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66	-	2.73	484
Aug	12	17:00		10,546	6.35	3.73	22.08	0.39	0.16	-	-	1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85	-	2.55	450
Sept	9	17:00		9,459	5.51	3.23	13.99	0.29	0.38	-	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85	-	2.53	383
Oct	12	9:00		7,314	5.85	2.93	24.60	0.73	-	-	-	0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08	-	1.95	422
Nov	22	18:00		7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73	-	-	422
Dec	28	18:00		8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74	-	2.65	618
Total				104,380	66	40	280	9	3	1	1	7	200	197	121	544	4	16	413	17	2,578	1,129	-	26	5,651

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

PacifiCorp
Attachment 9a2 - Load (One Year Prior)
 2020

Column			OATT (Part III - Network Service)																				f		
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f21	Total NFO
			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA SA 894		
Jan	15	8:00	8,327	7.45	3.27	29.21	1.36	-	0.17	0.18	-	21.07	13.99	10.68	51.49	0.01	0.01	33.01	1.16	264.46	96.86	0.25	2.63	537	
Feb	4	8:00	9,221	7.17	3.44	31.20	1.26	-	0.05	0.12	-	21.17	13.83	10.72	47.51	0.01	0.01	32.75	1.06	301.29	105.27	0.24	2.56	580	
March	2	8:00	7,658	5.82	3.51	23.99	1.12	-	-	-	-	19.87	10.36	42.81	0.01	0.01	32.54	1.09	250.10	104.96	0.24	2.23	513		
April	2	9:00	6,924	5.16	2.79	22.71	0.93	0.05	-	0.04	-	20.18	13.59	9.00	43.58	0.25	0.01	32.98	1.05	200.66	66.27	0.19	1.95	421	
May	29	17:00	8,750	4.39	3.00	14.25	0.37	0.17	-	-	-	11.75	16.67	7.51	36.39	0.55	3.26	32.76	1.09	131.14	86.11	0.26	2.13	352	
Jun	23	18:00	9,451	4.16	3.42	17.10	0.34	0.40	-	0.01	-	15.94	17.63	9.94	47.72	0.54	3.41	33.35	1.25	160.85	84.38	0.30	2.22	403	
Jul	30	17:00	10,476	5.13	3.74	18.12	0.40	-	-	-	-	15.55	16.54	9.66	53.21	0.68	3.14	33.78	1.21	172.73	105.52	0.35	2.68	442	
Aug	17	16:00	10,546	5.60	3.57	17.11	0.37	0.36	-	-	-	15.59	16.33	10.76	61.16	0.62	3.14	33.38	1.12	161.70	110.05	0.31	2.69	444	
Sept	3	17:00	9,618	4.97	3.61	17.26	0.34	-	-	-	-	13.54	16.12	9.41	45.99	0.61	3.06	33.96	1.20	137.35	99.93	0.29	2.48	390	
Oct	26	9:00	7,776	5.72	3.03	26.55	0.92	0.38	-	-	0.59	20.08	11.97	9.76	48.69	0.01	0.01	34.27	0.93	272.78	82.87	0.21	2.27	521	
Nov	30	19:00	7,685	4.94	3.00	25.05	0.92	-	0.16	0.10	0.01	16.41	12.39	9.23	39.98	0.01	0.00	34.22	0.81	242.69	94.60	0.17	2.35	487	
Dec	29	18:00	8,274	4.40	3.02	28.06	-	0.57	0.18	0.10	0.01	17.42	11.06	10.51	45.74	0.01	0.01	33.72	1.08	326.59	101.98	0.21	2.62	587	
Total			103,708	64.9	39.4	270.6	8.3	1.9	0.6	0.6	0.6	208.6	174.0	117.5	564.3	3.3	16.1	400.7	13.0	2,622.3	1,138.8	3.0	28.8	5,677	

Column			Other Service					Total OS
Customer Class RS / SA	Day	Time	j1	j2	j3	j4	j5	
			UAMPS OS RS 297	LUMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		
Jan	15	8:00	379	58	90	333	861	
Feb	4	8:00	431	62	89	322	905	
March	2	8:00	354	50	66	307	776	
April	2	9:00	343	31	117	222	713	
May	29	17:00	674	101	155	310	1,240	
Jun	23	18:00	674	111	157	312	1,254	
Jul	30	17:00	788	152	149	348	1,437	
Aug	17	16:00	856	157	240	316	1,569	
Sept	3	17:00	744	116	224	299	1,383	
Oct	26	9:00	365	41	126	301	833	
Nov	30	19:00	409	47	122	298	875	
Dec	29	18:00	453	48	122	294	916	
Total			6,469	975	1,657	3,662	12,763	

PacifiCorp
Attachment 9a3 - Load (Two Year Prior)
 2019

Column			OATT (Part III - Network Service)																				f	
Customer Class	RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	Total NFO
				PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA- Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA NFO SA 894	BPA Airport Solar NFO SA 836	Total NFO
Jan	2	9:00		8,233	6.88	3.60	28.75	1.34	0.30	-	19.78	15.45	10.47	45.55	0.01	0.01	30.81	0.75	330.22	108.83	0.01	2.64	-	605
Feb	7	8:00		8,604	7.68	3.56	35.61	1.36	0.50	0.03	18.86	16.14	11.81	55.25	0.01	0.01	31.82	0.79	280.11	112.41	0.06	2.42	-	578
March	4	8:00		8,218	7.34	3.25	35.18	1.52	0.11	0.02	21.94	14.33	11.13	54.20	0.01	0.01	31.63	0.77	284.05	93.62	0.05	2.34	-	561
April	10	8:00		7,167	5.69	3.18	19.14	1.10	-	-	16.23	13.71	8.54	37.79	0.24	0.01	31.21	0.70	176.91	66.93	0.07	1.87	-	383
May	13	18:00		7,311	5.01	2.94	11.55	-	-	-	11.21	15.44	6.69	32.18	0.54	1.99	32.06	0.79	120.64	81.43	0.08	1.77	-	324
Jun	28	18:00		8,681	4.28	3.31	11.27	0.43	-	-	14.36	15.40	9.62	44.89	0.55	3.20	31.97	0.87	168.55	93.27	0.11	1.93	-	404
Jul	22	17:00		10,334	5.50	3.42	13.92	0.40	-	-	12.68	17.43	11.28	53.47	0.61	3.09	32.04	0.72	191.32	117.65	0.14	2.61	-	466
Aug	5	17:00		10,220	5.82	3.63	16.11	0.37	-	-	13.93	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.67	105.90	0.18	2.42	-	430
Sept	5	17:00		9,722	5.36	3.73	13.05	0.30	-	-	16.10	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11	-	409
Oct	30	8:00		8,274	6.57	3.50	26.58	1.27	0.37	0.13	18.17	14.16	11.60	48.47	0.01	0.01	32.06	0.78	298.06	92.90	0.07	2.49	-	557
Nov	26	18:00		8,081	4.45	3.36	25.32	1.16	-	0.18	17.03	13.84	11.06	43.68	0.01	0.01	32.27	0.55	247.44	78.49	0.07	2.16	-	481
Dec	17	18:00		8,498	4.81	3.17	24.42	0.90	-	0.18	17.09	13.91	9.79	43.64	0.01	0.01	32.61	0.72	290.96	65.63	0.08	2.65	0.24	511
Total				103,344	69	41	261	10	1	1	197	185	124	561	3	14	383	8	2,699	1,125	1	27	0	5,711

Column			Other Service					j	
Customer Class	RS / SA	Day	Time	j1	j2	j3	j4	j5	Total OS
				UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
Jan	2	9:00		408	64	148	324		943
Feb	7	8:00		383	64	81	340		868
March	4	8:00		314	33	58	320		724
April	10	8:00		338	18	60	290		706
May	13	18:00		405	32	99	295		831
Jun	28	18:00		617	95	121	317		1,150
Jul	22	17:00		772	151	148	318		1,389
Aug	5	17:00		805	152	148	318		1,423
Sept	5	17:00		758	166	146	288		1,358
Oct	30	8:00		384	44	69	334		831
Nov	26	18:00		431	48	74	299		852
Dec	17	18:00		464	60	85	314		924
Total				6,080	927	1,237	3,757		12,001

**PacifiCorp
Attachment B - Load Divisor for Twp up**

2021

Customer Class		DATT (PacifiCorp - Network Service)																														Total NFO																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
CD/SA	Day	Time	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag	ah	ai	aj	ak	al	am	an	ao	ap	aq	ar	as	at	au	av	aw	ax	ay	az	ba	bb	bc	bd	be	bf	bg	bh	bi	bj	bk	bl	bm	bn	bo	bp	bq	br	bs	bt	bu	bv	bw	bx	by	bz	ca	cb	cc	cd	ce	cf	cg	ch	ci	cj	ck	cl	cm	cn	co	cp	cq	cr	cs	ct	cu	cv	cw	cx	cy	cz	da	db	dc	dd	de	df	dg	dh	di	dj	dk	dl	dm	dn	do	dp	dq	dr	ds	dt	du	dv	dw	dx	dy	dz	ea	eb	ec	ed	ee	ef	eg	eh	ei	ej	ek	el	em	en	eo	ep	eq	er	es	et	eu	ev	ew	ex	ey	ez	fa	fb	fc	fd	fe	ff	fg	fh	fi	fj	fk	fl	fm	fn	fo	fp	fq	fr	fs	ft	fu	fv	fw	fx	fy	fz	ga	gb	gc	gd	ge	gf	gg	gh	gi	gj	gk	gl	gm	gn	go	gp	gq	gr	gs	gt	gu	gv	gw	gx	gy	gz	ha	hb	hc	hd	he	hf	hg	hh	hi	hj	hk	hl	hm	hn	ho	hp	hq	hr	hs	ht	hu	hv	hw	hx	hy	hz	ia	ib	ic	id	ie	if	ig	ih	ii	ij	ik	il	im	in	io	ip	iq	ir	is	it	iu	iv	iw	ix	iy	iz	ja	jb	jc	jd	je	jf	jj	jk	jl	jm	jn	jo	jp	jq	jr	js	jt	ju	jv	jw	jx	ky	kz	la	lb	lc	ld	le	lf	lg	lh	li	lj	lk	ll	lm	ln	lo	lp	lq	lr	ls	lt	lu	lv	lw	lx	ly	lz	ma	mb	mc	md	me	mf	mg	mh	mi	mj	mk	ml	mm	mn	mo	mp	mq	mr	ms	mt	mu	mv	mw	mx	my	mz	na	nb	nc	nd	ne	nf	ng	nh	ni	nj	nk	nl	nm	nn	no	np	nq	nr	ns	nt	nu	nv	nw	nx	ny	nz	oa	ob	oc	od	oe	of	og	oh	oi	oj	ok	ol	om	on	oo	op	oq	or	os	ot	ou	ov	ow	ox	oy	oz	pa	pb	pc	pd	pe	pf	pg	ph	pi	pj	pk	pl	pm	pn	po	pp	pq	pr	ps	pt	pu	pv	pw	px	py	pz	qa	qb	qc	qd	qe	qf	qg	qh	qi	qj	qk	ql	qm	qn	qo	qp	qq	qr	qs	qt	qu	qv	qw	qx	qy	qz	ra	rb	rc	rd	re	rf	rg	rh	ri	rj	rk	rl	rm	rn	ro	rp	rq	rr	rs	rt	ru	rv	rw	rx	ry	rz	sa	sb	sc	sd	se	sf	sg	sh	si	sj	sk	sl	sm	sn	so	sp	sq	sr	ss	st	su	sv	sw	sx	sy	sz	ta	tb	tc	td	te	tf	tg	th	ti	tj	tk	tl	tm	tn	to	tp	tq	tr	ts	tt	tu	tv	tw	tx	ty	tz	ua	ub	uc	ud	ue	uf	ug	uh	ui	uj	uk	ul	um	un	uo	up	uq	ur	us	ut	uu	uv	uw	ux	uy	uz	va	vb	vc	vd	ve	vf	vg	vh	vi	vj	vk	vl	vm	vn	vo	vp	vq	vr	vs	vt	vu	vv	vw	vx	vy	vz	wa	wb	wc	wd	we	wf	wg	wh	wi	wj	wk	wl	wm	wn	wo	wp	wq	wr	ws	wt	wu	wv	ww	wx	wy	wz	xa	xb	xc	xd	xe	xf	yg	yh	yi	yj	yk	yl	ym	yn	yo	yp	yq	yr	ys	yt	yu	yv	yw	yx	yy	yz	za	zb	zc	zd	ze	zf	zg	zh	zi	zj	zk	zl	zm	zn	zo	zp	zq	zr	zs	zt	zu	zv	zw	zx	zy	zz
Jan	15	1800	6,328	4,600	2,380	29,410	1,020	0.69	0.16	0.15	0.01	20.43	0.38	0.38	45.76	0.21	0.50	0.63	1.13	274.24	115.91	2.20	507.73	896																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Feb	15	1900	7,941	6,027	2,827	27,778	1,160	0.69	0.16	0.15	0.01	19.42	14.35	10.84	48.66	0.21	0.50	0.30	1.40	202.57	115.11	2.44	547.78	845																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Mar	15	1800	7,947	6,026	3,180	28,031	1,050	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.21	0.51	0.20	1.23	272.40	105.24	2.41	541.68	897																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Apr	15	1800	7,598	5,888	3,223	29,772	0,910	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	0.34	1.33	205.00	101.15	1.89	394.129	843																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
May	15	1800	8,344	4,713	3,244	15,173	0,440	0.46	-	-	1.23	14.49	14.07	10.20	38.68	0.20	1.06	0.20	1.07	100.00	61.80	1.93	356.471	1,016																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Jun	15	1700	10,759	6,060	4,100	23,338	0.38	-	-	-	1.72	13.23	20.12	1.84	48.91	0.60	3.22	0.12	0.12	1.69	197.33	107.21	2.35	475.392	1,340																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Jul	15	1700	10,661	6,230	3,711	16,133	0.40	0.39	-	-	0.00	14.63	14.80	17.37	11.66	60.38	0.60	3.34	0.24	0.24	201.64	109.86	2.73	484.136	1,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Aug	15	1700	10,546	6,330	3,713	22,038	0.39	0.16	-	-	1.39	17.20	20.10	11.08	54.53	0.61	2.99	0.28	1.82	168.84	100.85	2.55	448.660	1,511																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Sept	15	1700	9,409	5,511	3,223	13,989	0.29	0.38	-	-	0.09	10.27	11.77	16.11	10.76	47.82	0.52	2.19	0.29	1.62	139.70	88.86	2.55	382.657	1,262																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Oct	15	1800	7,334	6,880	2,101	24,461	0.72	-	-	-	0.62	17.19	10.96	8.00	31.51	0.30	0.51	0.20	1.26	188.29	88.86	1.95	422.058	791																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Nov	15	1800	7,872	5,140	3,226	22,027	0.76	0.52	0.16	-	0.11	0.01	12.10	16.41	8.37	36.22	0.21	0.21	0.38	1.36	197.00	84.73	-	422.388	877																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Dec	15	1800	8,708	5,060	3,223	22,221	1.00	0.50	0.16	-	0.32	0.01	18.13	14.40	11.06	39.96	0.21	0.21	0.33	1.25	218.70	124.74	-	517.546	954																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
YTD			100,280	66,740	36,960	729,270	6,200	3.49	0.68	0.46	7.48	109.85	107.28	120.26	444.02	3.40	18.93	4.97	16.80	2,477.88	1,129.34	25.56	5,601	17,228																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Max/Min			6,460	5,040	3,170	15,173	0.76	0.28	0.50	0.35	0.01	16.69	16.45	10.70	60.34	0.20	1.19	0.20	1.41	914.80	441.11	3.20	471	1,060																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	

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CD/SA	Day	Time	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620

PacifiCorp
Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(526,710,244)
1110000	146200	A/Amort-Oth Intang	(164,314,625)
1110000	146201	A/Amort-Hydr-Klamath	787,860
1110000	146210	A/Amort-Oth Lic/Hydr	(21,934,561)
1110000	146230	A/Amort-LsHld Imprmt	(13,333,090)
Attachment 5 input: Total Accumulated Amortization			(725,504,660)

**PacifiCorp
Attachment 11 - Prepayments**

Prepayments Detail - 2021

FERC Account	Account Number	Account Description	Category	2020 Year-end Balance	2021 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$ 5,672,419	\$ 17,347,567	\$ 11,509,993			\$ 11,509,993	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 2,237,443	\$ 2,316,931	\$ 2,277,187			\$ 2,277,187	
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -				\$ -
	132016	Prep Ins-Minority Owned Plants	Other	\$ 321,928	\$ 311,635	\$ 316,781	\$ 316,781			
	132045	Prepaid Workers Compensation	Labor-related	\$ 137,594	\$ 114,760	\$ 126,177				\$ 126,177
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 1,375,844	\$ 1,632,236	\$ 1,504,041				\$ 1,504,041
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$ 19,318,920	\$ 20,070,575	\$ 19,694,747			\$ 19,694,747	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ 12,685	\$ 29,204	\$ 20,944	\$ 20,944			
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 749,600	\$ 860,083	\$ 804,841	\$ 804,841			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 667,212	\$ 625,994	\$ 646,603	\$ 646,603			
	132096	Prepaid RECs for RPS (WA)	Other	\$ -	\$ -	\$ -	\$ -			
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$ 16,065,321	\$ 7,796,707	\$ 11,931,014	\$ 11,931,014			
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale	Other	\$ 7,403,557	\$ 6,440,950	\$ 6,922,254	\$ 6,922,254			
	132310	Prepaid Rating Agency Fees	Other	\$ 46,096	\$ 39,498	\$ 42,797	\$ 42,797			
	132320	Prepaid Surety Bond	Other	\$ 219,828	\$ -	\$ 109,914	\$ 109,914			
	132548	Prepaid Cedar Springs II	Other	\$ 157,284	\$ -	\$ 78,642	\$ 78,642			
	132551	Prepaid Dunlap	Other	\$ 207,914	\$ 207,914	\$ 207,914	\$ 207,914			
	132557	Prepaid GlenRock I	Other	\$ 185,437	\$ 185,437	\$ 185,437	\$ 185,437			
	132558	Prepaid GlenRock II	Other	\$ 146,102	\$ 146,102	\$ 146,102	\$ 146,102			
	132564	Prepaid High Plains	Other	\$ 556,311	\$ 556,311	\$ 556,311	\$ 556,311			
	132567	Prepaid Leaning Juniper	Other	\$ 282,370	\$ 282,370	\$ 282,370	\$ 282,370			
	132574	Prepaid McFadden Ridge	Other	\$ 106,767	\$ 106,767	\$ 106,767	\$ 106,767			
	132577	Prepaid Rolling Hills	Other	\$ 278,155	\$ 278,155	\$ 278,155	\$ 278,155			
	132580	Prepaid Seven Mile I	Other	\$ 185,437	\$ 185,437	\$ 185,437	\$ 185,437			
	132581	Prepaid Seven Mile II	Other	\$ 36,525	\$ 36,525	\$ 36,525	\$ 36,525			
	132603	Other Prepay-Ashton Plant Land	Other	\$ -	\$ -	\$ -	\$ -			
	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -			
	132620	Prepayments - Water Rights Lease	Other	\$ 1,121,820	\$ 1,133,351	\$ 1,127,585	\$ 1,127,585			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 557,594	\$ 402,423	\$ 480,009	\$ 480,009			
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -			
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ -	\$ -	\$ -	\$ -			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -	\$ -	\$ -	\$ -			
	132650	Prepaid Dues	Other	\$ -	\$ -	\$ -	\$ -			
	132700	Prepaid Rent	Plant-related	\$ 42,667	\$ 42,667	\$ 42,667			\$ 42,667	
	132705	Prepaid Pole Contact Rental	Other	\$ 324,852	\$ 324,809	\$ 324,830	\$ 324,830			
	132740	Prepaid O&M - Wind	Other	\$ 93,041	\$ 89,949	\$ 91,495	\$ 91,495			
	132755	Prepaid Aircraft Maint	Labor-related	\$ 203,009	\$ 100,000	\$ 151,504				\$ 151,504
	132825	Prepaid LGIA Transmission	Other	\$ -	\$ -	\$ -	\$ -			
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 516,172	\$ -	\$ 258,086	\$ 258,086			
	132900	Prepayments - Other	Labor-related	\$ 1,438,226	\$ 1,250,603	\$ 1,344,414				\$ 1,344,414
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 1,193,266	\$ 1,432,437	\$ 1,312,851	\$ 1,312,851			
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 3,110,401	\$ 3,467,002	\$ 3,288,702	\$ 3,288,702			
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 361,736	\$ 284,329	\$ 323,032	\$ 323,032			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -				\$ -
	132910	Prepayments - Hardware & Software	Labor-related	\$ 12,416,731	\$ 11,130,782	\$ 11,773,757				\$ 11,773,757
	132926	Prepaid Royalties	Other	\$ -	\$ -	\$ -	\$ -			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (36,877)	\$ (15,805)	\$ (26,341)			\$ (26,341)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (972,407)	\$ (2,673,148)	\$ (1,822,777)	\$ (1,822,777)			
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,009,284	\$ 2,688,952	\$ 1,849,118	\$ 1,849,118			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,439,903	\$ 2,330,601	\$ 2,385,252	\$ 2,385,252			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -	\$ -	\$ -	\$ -			
	203000	Discount on Short-Term Securities	Other	\$ 1,653	\$ -	\$ 827	\$ 827			
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -			
		Total Prepayments		\$ 80,191,819	\$ 81,560,111	\$ 80,875,965	\$ 32,477,818	\$ -	\$ 33,498,253	\$ 14,899,894

Allocator	0.000%	100.000%	29.601%	9.187%
Total Allocated to Transmission by Category	\$ -	\$ -	\$ 9,915,744	\$ 1,368,783
Appendix A input: Total Allocated to Transmission	\$ 11,284,526			

PacifiCorp
Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2020 and 2021

	Prior year	Current year
Hazelwood Substation	161,944	0
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	1,679,914	1,517,970

		Prior year	Current year
Total - PacifiCorp	214.47d	23,912,440	14,811,003

PacifiCorp
Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

Description	Revenue	MW	As Filed
			1=Revenue credit 0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,731,042	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	193,107	n/a	1
Deseret RS 280	0	139.9	0
Enel Cove Deferral Fee	0	n/a	1
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	20,424	n/a	1
Obsidian Deferral	0	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	0	n/a	1
Portland General Electric	0	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	0	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,972	n/a	1
USBR Weber Basin RS 286	41,587	n/a	1
UAMPS RS 297	0	550.9	0
UMPA RS 637	0	84.8	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	290.9	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	48,599	n/a	1
Iberdrola Deferral Fee	7,189	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Additional OS Revenue Credit	193,211	n/a	1
Att 3 input: Total OS contract revenue credits	6,406,882	1,066.5	

Short-term revenue

Short-term firm

PacifiCorp Commercial and Trading (C&T)	56,714,794
Third parties	7,117,331
Total short-term firm	63,832,125

Short-term non-firm

PacifiCorp Commercial and Trading (C&T)	16,796,311
Third parties	37,255,007
Total short-term non-firm	54,051,318

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	73,511,105
Third parties	44,372,338
Att. 3 input: Total short term-firm and non-firm revenue	117,883,443

**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	8,842,534,615	Bonds (221)	Form 1, pg 112, ln 18 c,d	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,267,150,000	9,267,150,000	9,267,150,000	9,267,150,000	9,267,150,000	8,817,150,000	8,797,150,000	
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0	
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
91	13-month average	20,988,276	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	18,031,923	17,937,371	17,842,819	17,748,267	17,653,715	17,565,363	17,477,011	25,038,041	24,929,070	24,820,100	24,711,130	24,599,593	24,493,189	
92	13-month average	39,762,153	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	37,670,714	37,383,180	37,096,206	36,808,669	36,521,131	36,258,708	35,996,295	43,377,944	43,078,490	43,507,415	43,248,882	42,941,450	42,678,915	
93	13-month average	3,099,866	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	3,388,709	3,340,170	3,291,631	3,243,092	3,194,553	3,146,014	3,097,475	3,048,936	3,000,397	2,951,858	2,903,319	2,856,017	2,836,085	
94	13-month average	8,446	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	13,971	13,052	12,133	11,214	10,295	9,376	8,458	7,539	6,620	5,701	4,782	3,717	2,945	
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
97	12-month sum	405,404,301	Interest on Long Term (427) and Associated Companies (430)	Form 1, pg 257, ln 33 i	33,540,062	33,526,525	33,516,542	33,519,806	33,523,176	33,526,004	32,876,491	33,923,186	34,646,614	34,646,033	34,654,115	33,546,664	33,499,144	
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0	
99	12-month sum	4,541,192	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	382,087	382,086	382,089	382,089	382,089	382,089	350,775	350,775	391,997	393,575	393,862	393,954	418,968	
100	12-month sum	607,365	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	47,302	
101	12-month sum	9,641	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	1,611	
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
111	12-month sum	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	40,475	0	
112	13-month average	9,573,346,279	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	9,173,498,557	9,252,088,847	9,304,908,949	9,342,793,439	9,375,944,806	9,438,618,433	9,567,914,179	9,720,849,470	9,837,275,153	9,900,645,743	9,791,505,825	9,834,113,294	9,913,344,935	
114	13-month average	86,774,204	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	83,092,814	84,426,528	84,710,900	83,344,143	81,215,213	83,316,486	86,398,754	85,328,121	90,057,939	96,865,013	102,678,561	104,812,357	61,817,828	
115	13-month average	(18,514,257)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(19,097,488)	(19,012,075)	(18,928,662)	(18,841,250)	(18,775,837)	(18,670,424)	(18,585,011)	(18,499,598)	(18,414,189)	(18,328,772)	(18,243,940)	(18,157,946)	(17,132,153)	
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	

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

PacifiCorp
Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment &
 Asset Class 345 - Accessory Electrical Equipment
 (At December 31, 2021)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,819,263
Bus	1,441,789
Fire Protection	1,083,497
Foundation And Substructure	2,519,792
Insulator	68,954
Lightning Arrester	278,061
Misc	1,776,854
Relay And Control	968,638
Steel Structure	274,163
Step-Up Transformer	154,580,976
Total 353.4 Class Assets	167,839,798
Wind Generation Facilities	168,492,871
34.5 kV Facilities	10,106,741
Appendix A input: Total Assets to Exclude	346,439,410

**PacifiCorp
Attachment 16 - Unfunded Reserves**

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

Description	Account Calculation	Reserve type	Accrued Liability:		Charged to:		Prior year	Current Year	Projection		By Category				Total Transmission-related Unfunded Reserves
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end	Beg./End-of-Year Average	100% Transmission	Plant	Labor	Other		
										Category					
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555	(17.6)	(11.1)	(14.4)	Other				(14.358)	
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555/165	(7.0)	(5.6)	(6.3)	Other				(6.298)	
Lidar (Wood Hollow)	Estimate by Legal	Unfunded	248070	242	545500	426.3	(2.0)	(2.0)	(2.0)	Other				(2.000)	
BTL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	545500-502	426.5	(0.1)	(0.1)	(0.1)	Other				(0.050)	
BPA Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050	565	(0.2)	(0.2)	(0.2)	Other				(0.232)	
Accum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	301913	456	(6.0)	(5.3)	(5.7)	100% Transmission	(5.655)				
Accum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	310975	449.1	(3.2)	(3.2)	(3.2)	Other				(3.240)	
Trapper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	120165/515100	151/501	(7.0)	(8.4)	(7.7)	Other				(7.657)	
Klamath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	545500	545	(33.0)	(2.4)	(17.7)	Other				(17.689)	
Accrued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253	582300	566/567	(0.7)	(0.2)	(0.4)	100% Transmission	(0.446)				
Accrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	582300	589	(1.5)	(1.7)	(1.6)	Other				(1.614)	
Injuries & Damages Reserve Risk ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	545050	426.5	0.0	0.0	0.0	Labor		0.000			
Injuries & Damages Reserve Risk ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	545050	925	(256.3)	(255.5)	(255.9)	Other				(255.882)	
Injuries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimate by Legal ("Labor")	Unfunded	116925	228.2	545050	426.5	0.0	0.0	0.0	Labor		0.000			
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	545050	925	0.0	0.0	0.0	Other				0.000	
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	156909	228.2	549302	925	115.3	115.3	115.3	Other				115.250	
Self-Insured Property Reserve - Pacific Power	Estimate by Legal ("Other")	Unfunded	280307	228.1	545500	925	0.0	(1.0)	(0.5)	Other				(0.500)	
Provision for Customer A/R (CSS)	Calculation based on actuals	Unfunded	118100	144	550750	904	(15.2)	(16.2)	(15.7)	Other				(15.696)	
Provision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	550750	904	(0.0)	(0.1)	(0.1)	Other				(0.072)	
Provision for Other A/R (Joint Use)	Calculation based on actuals	Unfunded	118155	172	301869	454	(0.1)	(0.2)	(0.2)	Other				(0.156)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue - c	Unfunded	118157	144	550776	904	(0.1)	(0.1)	(0.1)	Other				(0.097)	
Provision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	550750	904	(0.8)	(0.8)	(0.8)	Other				(0.788)	
Bad Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	550775	904	(1.0)	(1.0)	(1.0)	Other				(1.003)	
Provision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	301119	440	(0.3)	0.0	(0.2)	Other				(0.157)	
Provision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	301119	440	(0.4)	0.0	(0.4)	Other				(0.202)	
Inventory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	various	506/553/557	(0.4)	(0.1)	(0.2)	Other				(0.244)	
Inventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	various	598	(0.9)	(0.9)	(0.9)	Other				(0.893)	
Inventory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	various	593	(0.6)	(0.7)	(0.6)	Other				(0.604)	
Construction Work-in-Progress (CWIP) Reserve	Estimate by PP/RMP Finance	Unfunded	148001	107	554990	557/593/598	(7.0)	(6.6)	(6.8)	Other				(6.796)	
CWIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	148019/554702	108/426.5	(2.3)	0.0	(1.1)	Other				(1.137)	
Contra PP&E - Cholla U4 - CWIP	Estimate based on current balance	Unfunded	148907	107	185861/554702	182.3/426.5	0.0	0.0	0.0	Other				0.000	
Uncollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	550750	904	(0.2)	(0.2)	(0.2)	Other				(0.209)	
Accrued Ligated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	289540/120151	253/151/501	(9.0)	(8.5)	(8.7)	Other				(8.727)	
Accrued Ligated Damages (Current) - Cholla	Estimate by Fuels	Unfunded	210678	232	615100	151/501	(19.6)	0.0	(9.8)	Other				(9.803)	
Accrual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	various	Follows Labor	(2.6)	(3.2)	(2.9)	Labor		(2.903)			
Annual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	0.0	Other		0.000			
401(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(2.0)	(1.9)	(2.0)	Labor		(1.975)			
Safety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	0.0	(2.3)	(1.2)	Labor		(1.163)			
City Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	various	various	(0.0)	0.0	(0.0)	Other				(0.007)	
Accrued Ligated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	210675	232	(2.2)	0.0	(1.1)	Other				(1.119)	
FICA Taxes - ER deferral (GARES Act)	Calculation by Payroll	Unfunded	289322	236	580500	Follows Labor	(12.0)	0.0	(6.0)	Labor		(6.021)			
Vacation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.8)	(2.8)	(2.8)	Labor				(2.817)	
Vacation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	500517	Follows Labor	(2.0)	(2.2)	(2.1)	Labor				(2.096)	
Vacation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.4)	(2.4)	(2.4)	Labor				(2.429)	
Personal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.1)	(0.0)	(0.1)	Labor				(0.050)	
Personal Time Accrual UWUA 127	Calculation by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.7)	(3.4)	(3.6)	Labor				(3.587)	
Personal Time Accrual UWUA 197	Calculation by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.2)	(0.2)	(0.2)	Labor				(0.181)	
Personal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	500516	Follows Labor	(17.7)	(17.1)	(17.4)	Labor				(17.447)	
Sick Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	500515	Follows Labor	(5.9)	(6.2)	(6.0)	Labor				(6.021)	
Supplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	501102	Follows Labor/926	(1.6)	(1.6)	(1.6)	Other				(1.573)	
Pension - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	501105	Follows Labor/926	(0.5)	(0.5)	(0.5)	Labor		(0.502)			
FAS 158 SERP Liability	Calculation based on actuarial	Unfunded	280465	228.35	501115	Follows Labor/926/426.5	(58.1)	(53.7)	(55.9)	Labor		(55.878)			
FAS 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	Accum OCI partially offsetting unfunded SERP liability	299107	219	554032	Follows Labor/926	25.3	22.7	24.0	Labor		24.021			
FAS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	501160	Follows Labor/926	(25.7)	(22.0)	(23.8)	Labor		(23.818)			
Wasatch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	501160	Follows Labor/926	(2.4)	(2.2)	(2.3)	Labor		(2.308)			
Totals							(394.0)	(315.7)	(354.8)		(6.101)	0.000	(105.175)	(243.553)	

Allocators	100.000%	25.790%	9.187%	0.000%	
Total (\$ millions)	(6.101)	0.000	(9.662)	0.000	(15.763)

Appendix A Input

(15,762,530)

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

FERC Acct	Description	2021 Expense
4265000	OTHER DEDUCTIONS	84
5020000	STEAM EXPENSES	581
5060000	MISC STEAM PWR EXP	291,370
5063000	MISC STEAM JVA CR	(44,736)
5120000	MANT OF BOILR PLNT	2,097
5140000	MAINT MISC STM PLN	2,522
5350000	OPER SUPERV & ENG	60,356
5390000	MSC HYD PWR GEN EX	36,965
5480000	GENERATION EXP	17,445
5490000	MIS OTH PWR GEN EX	4,963
5530000	MNT GEN & ELEC PLT	5,685
5560000	SYS CTRL & LD DISP	3,445
5570000	OTHER EXPENSES	68,163
5600000	OPER SUPERV & ENG	51,416
5612000	LD - MONITOR & OPER	8,235
5615000	REL PLAN & STDS DEV	7,001
5660000	MISC TRANS EXPENSE	0
5680000	MNT SUPERV & ENG	7,702
5700000	MAINT STATION EQIP	979
5710000	MAINT OVHD LINES	572
5800000	OPER SUPERV & ENG	61,277
5810000	LOAD DISPATCHING	22,877
5850000	STRT LGHT-SGNL SYS	2,293
5880000	MSC DISTR EXPENSES	21,663
5900000	MAINT SUPERV & ENG	38,859
5920000	MAINT STAT EQUIP	3,733
5930000	MAINT OVHD LINES	3,251
5950000	MAINT LINE TRNSFRM	6,640
5970000	MNT OF METERS	881
5980000	MNT MISC DIST PLNT	3,305
7071000	LBR CLR - RMP	280,967
7072000	LBR CLR - PACPWR	278,469
7081000	Stores Exp CLR - RMP	18,032
7082000	Stores Exp CLR - PP	40,434
9010000	SUPRV (CUST ACCT)	16,758
9020000	METER READING EXP	1,141
9030000	CUST RCRD/COLL EXP	2,616
9031000	CUST RCRD/CUST SYS	6,539
9032000	CUST ACCTG/BILL	11,117
9033000	CUST ACCTG/COLL	50,033
9036000	CUST ACCTG/COMMON	56,785
9081000	CUST ASST EXP-GENL	1,366
9084000	DSM DIRECT	12,275
9086000	CUST SERV	12,717
9090000	INFOR/INSTRCT ADV	3,559
9200000	ADMIN & GEN SALARY	218,613
9350000	MAINT GENERAL PLNT	62
Attachment 5 input: Total PBOP		1,701,106

Notes:

Total expense was a net debit for 2018 - 2021
Total expense was a net benefit (negative) for 2014-2017.
Amounts are net of joint-venture cutback, do not
include expenses for the mining companies and do
not reflect amounts capitalized through activity rates
or capital surcharge.
The increase in expense in 2021 as compared to
2020 is primarily due to changes in actuarial
assumptions.

Ties to SAP company code 1000 - accounts 501153-
501158. Excludes 501144 (State Situs) and 501149
(Western Coal Carrier-Other power supply actuarial
costs).

2022 projection

Plant-in-service additions by month

Jan 2022	3,618,664
Feb 2022	21,109,238
Mar 2022	3,191,686
Apr 2022	36,554,752
May 2022	21,835,900
Jun 2022	17,910,319
Jul 2022	11,521,993
Aug 2022	8,124,223
Sep 2022	13,066,408
Oct 2022	39,718,606
Nov 2022	49,764,396
Dec 2022	37,653,991

Gateway plant-in-service detail (2022 projection)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions
	Other Transmission PIS		Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments A-H)
Jan 2022	3,857,101	-	(122,179)	-	(116,258)	-	-	-	-	(238,437)
Feb 2022	21,152,035	-	-	-	(42,797)	-	-	-	-	(42,797)
Mar 2022	2,840,790	-	-	-	350,896	-	-	-	-	350,896
Apr 2022	36,544,752	-	-	-	10,000	-	-	-	-	10,000
May 2022	21,825,900	-	-	-	10,000	-	-	-	-	10,000
Jun 2022	17,900,319	-	-	-	10,000	-	-	-	-	10,000
Jul 2022	11,521,993	-	-	-	-	-	-	-	-	-
Aug 2022	8,124,223	-	-	-	-	-	-	-	-	-
Sep 2022	13,066,408	-	-	-	-	-	-	-	-	-
Oct 2022	39,718,606	-	-	-	-	-	-	-	-	-
Nov 2022	49,764,396	-	-	-	-	-	-	-	-	-
Dec 2022	37,653,991	-	-	-	-	-	-	-	-	-
Total	263,970,513	-	(122,179)	-	221,841	-	-	-	-	99,662

Energy Gateway Projects (IR=NN)

2009-2021 Plant Additions including Unclassified Plant and Dec 2010 transfer of Goshen Cap

FERC BS Account : 101/ 106 only

Excludes \$714,679.22 written off October 2011 for TORM/2008/C/002/10037321=Hemingway Capt

Excludes TORM/2008/C/002-"Hemingway Capt Jack Transmission Line" Mar-Apr 2013 account 106

Year	Mo	Energy Gateway (EG) Transmission	Distribution	General Plant	Intangible
2008	12				
2009	1	5,595		197	
	2			29	
	3	(5,595)	5,595	12	
	4			2	
	5			0	
	6			0	
	7			291,535	
	8		22,386	834	
	9		3,940	2,218,516	
	10		-	14,138	
	11			713,565	
	12	49,329,089	91	915,262	
2010	1			(2,661)	
	2			56,708	
	3	186,516,476	4,593	1,540,416	
	4	10,877,334	0	101,389	
	5	(353,166)		45,114	
	6	798,121	(12,163)	82,042	
	7	1,116,636	1,294	21,235	
	8	392,805	(38)	32,125	
	9	(81,062)	(2,506)	(61,826)	
	10	87,873,224	36,378	8,623,922	364,554
	11	434,391,075	(4,161)	(1,457,463)	2,700,529
	12	7,978,725	4,035	943,607	970,519
2011	1	1,570,431	150	81,575	21,651
	2	14,494,420	203	32,193	1,865,957
	3	(1,319,835)		50,543	62,917
	4	818,995	(1,946)	7,432	(16,374)
	5	(674,049)		16,323	62,501
	6	6,013,550		27,268	4,503
	7	225,621		12,962	(11,911)
	8	292,521		(146,660)	(420)
	9	2,253,449		1,664	13,507
	10	(169,598)		114,065	90,746
	11	(125,784)		86,833	(1,202)

	12	91,950	87,946	(2,115)	(15,583)
2012	1	36,175	5,451	18,068	
	2	72,991	(3,199)	9,638	7,335
	3	990,797	(3,044)		
	4	970,878			
	5	(384,813)	(90)		
	6	3,221,592		6,011	
	7	35,015	69,653		
	8	267,306	(1,446)	65,066	
	9	126,156			
	10	376,118			
	11	23,435,318		13,478	1,393
	12	28,383,675	3,196	18,111	
2013	1	(59,287)		(66,494)	
	2	185,503		3,043	
	3	2,339,450		94,426	
	4	61,121		11,340	
	5	347,498,049		43,707	
	6	6,595,151		(21,114)	
	7	786,452		41,108	
	8	557,257		2,423	
	9	479,725		9,769	
	10	338,600		102,340	
	11	754,740		88	
	12	3,132,231		504	
2014	1	639,666	182,775	767	
	2	92,456		40	
	3	257,303		128	
	4	2,947,368		441	
	5	122,036		42	
	6	284,854	576	6	
	7	92,267		147	
	8	18,639		21	
	9	(115,737)		554	
	10	423,269		6	
	11	282,684	1,813,531	21	
	12	288,801	4,332	76,812	
2015	1	101,592	190,843	2,375	
	2	262,042	28,559	29,091	8,183
	3	56,096	31,274	4	
	4	32,366	5,087	(3)	
	5	331,467,191	5,086	2,201,720	
	6	1,376,123	(30,045)	52,642	
	7	879,773	5,087	11,628	
	8	823,009	(1)	10,506	
	9	789,098		61,992	
	10	757,497	0	(855)	

	11	159,196		33,408	
	12	2,183,127		523	
2016	1	(1,183,636)	-	1,308,398	-
	2	970,859	-	(827,974)	-
	3	10,349,996	-	5,259	-
	4	(1,132,813)	-	683	-
	5	(66,571)	-	18,692	-
	6	223,262	-	792	-
	7	44,732	-	332	-
	8	(18,202)	-	939	-
	9	40,726	-	1,204	-
	10	(37,384)	-	90	-
	11	30,781	-	291	-
	12	24,419	-	169	-
2017	1	3,502	-	64	-
	2	15,541	-	411	-
	3	6,784	-	516	-
	4	6,293	-	280	-
	5	192	-	139	-
	6	3,386,921	-	(958)	(295)
	7	30,851	-	21	(11)
	8	25,248	-	80	-
	9	1,400	-	60	-
	10	13,169	-	66	-
	11	(167,968)	-	81	-
	12	(874,152)	-	-	-
2018	1	1,524	-	69	-
	2	1,104	-	38	-
	3	227	-	31	-
	4	663	-	31	-
	5	(173)	-	(99)	-
	6	336	-	-	-
	7	-	-	-	4,096,228
	8	261	-	-	4,247
	9	-	-	-	4,859
	10	18,694	-	-	56,559
	11	250	-	-	14,568
	12	12,608	-	-	2,605
2019	1	3,672	-	-	1,927
	2	-	-	-	2,372
	3	5,406	-	-	(65)
	4	-	-	-	1,721
	5	-	-	-	1,852
	6	-	-	-	1,679
	7	2,187	-	-	1,323
	8	9,334	67,298	-	3,142
	9	19,463	13,814	-	1,954

	10	21,158	(3,326)	-	1,895
	11	17,734	-	-	2,594
	12	65,785	636	3,777	2,092
2020	1	18,598,954	(112)	28,363	1,413
	2	157,973		97	4,452
	3	166,041		1,676	
	4	348,317	650,494	84	
	5	(154,775)	1,637		
	6	576,975	(9,679)	9,878	
	7	67,898	3,807	27,481	
	8	13,478	19,516	3,773	
	9	797,468	1,239	10,609	
	10	(570,642)	(904)	922	
	11	605,872,960	76,169	879,934	
	12	12,253,570	1,575,504	1,433,258	
2021	1	810,789	256	12,926	21,904
	2	258,664	27,753	8,553	-
	3	669,120	1,620	2,844	-
	4	(203,489)	133	5,254	-
	5	1,756,994	(16)	921	-
	6	1,908,843	244	10,556	-
	7	2,277,764	229	10,184	-
	8	(4,074,186)	(100)	443	-
	9	207,254	59	-	-
	10	632,805	176	(148,080)	-
	11	(4,101,361)	10,394	4,232,399	-
	12	(2,641,688)	3,157,328	167	-
2022	1				
	2				
	3				
	4				
	5				
	6				
	7				
	8				
	9				
	10				
	11				
	12				

Bank from 102 to 101

Jack PG&E Agreement
 activity

Monthly dep rate
 0.14368%

Grand Total	Cumulative EG transmission total	EG depreciation expense	EG accumulated depreciation
5,792	5,595		
29	5,595		
12	-		
2	-		
0	-		
0	-		
291,535	-		
23,221	-		
2,222,456	-		
14,138	-		
713,565	-		
50,244,441	49,329,089	35,437.56	35,437.56
(2,661)	49,329,089	70,875.13	106,312.69
56,708	49,329,089	70,875.13	177,187.82
188,061,485	235,845,564	204,866.85	382,054.67
10,978,724	246,722,899	346,672.75	728,727.41
(308,052)	246,369,732	354,233.21	1,082,960.62
867,999	247,167,853	354,552.86	1,437,513.49
1,139,165	248,284,489	355,928.41	1,793,441.89
424,892	248,677,295	357,012.78	2,150,454.67
(145,394)	248,596,233	357,236.73	2,507,691.40
96,898,078	336,469,456	420,305.81	2,927,997.21
435,629,980	770,860,532	795,495.68	3,723,492.89
9,896,887	778,839,257	1,113,290.08	4,836,782.97
1,673,807	780,409,688	1,120,150.10	5,956,933.07
16,392,773	794,904,108	1,131,690.95	7,088,624.02
(1,206,375)	793,584,272	1,141,155.45	8,229,779.46
808,107	794,403,267	1,140,795.65	9,370,575.11
(595,225)	793,729,218	1,140,899.77	10,511,474.88
6,045,321	799,742,768	1,144,735.62	11,656,210.51
226,672	799,968,389	1,149,217.79	12,805,428.29
145,441	800,260,910	1,149,590.01	13,955,018.31
2,268,620	802,514,359	1,151,419.02	15,106,437.32
35,213	802,344,761	1,152,916.03	16,259,353.36
(40,153)	802,218,977	1,152,703.84	17,412,057.19

162,199	802,310,927	1,152,679.53	18,564,736.72
59,694	802,347,102	1,152,771.57	19,717,508.29
86,765	802,420,094	1,152,850.00	20,870,358.29
987,754	803,410,891	1,153,614.21	22,023,972.50
970,878	804,381,769	1,155,023.46	23,178,995.97
(384,902)	803,996,956	1,155,444.49	24,334,440.45
3,227,603	807,218,548	1,157,482.40	25,491,922.85
104,668	807,253,563	1,159,821.92	26,651,744.77
330,926	807,520,869	1,160,039.10	27,811,783.88
126,156	807,647,025	1,160,321.76	28,972,105.64
376,118	808,023,143	1,160,682.59	30,132,788.23
23,450,189	831,458,461	1,177,788.51	31,310,576.74
28,404,982	859,842,136	1,215,014.80	32,525,591.54
(125,781)	859,782,849	1,235,362.78	33,760,954.31
188,546	859,968,352	1,235,453.45	34,996,407.76
2,433,876	862,307,802	1,237,267.35	36,233,675.11
72,461	862,368,923	1,238,991.90	37,472,667.01
347,541,756	1,209,866,972	1,488,675.21	38,961,342.22
6,574,038	1,216,462,123	1,743,052.51	40,704,394.73
827,560	1,217,248,575	1,748,355.39	42,452,750.12
559,680	1,217,805,832	1,749,320.69	44,202,070.82
489,494	1,218,285,557	1,750,065.65	45,952,136.47
440,940	1,218,624,157	1,750,653.53	47,702,790.00
754,828	1,219,378,897	1,751,438.98	49,454,228.98
3,132,735	1,222,511,129	1,754,231.34	51,208,460.32
823,208	1,223,150,794	1,756,941.04	52,965,401.35
92,497	1,223,243,251	1,757,466.99	54,722,868.34
257,431	1,223,500,554	1,757,718.25	56,480,586.59
2,947,808	1,226,447,921	1,760,020.46	58,240,607.05
122,078	1,226,569,957	1,762,225.49	60,002,832.53
285,435	1,226,854,811	1,762,517.79	61,765,350.33
92,414	1,226,947,078	1,762,788.71	63,528,139.04
18,660	1,226,965,716	1,762,868.39	65,291,007.42
(115,183)	1,226,849,979	1,762,798.63	67,053,806.06
423,275	1,227,273,249	1,763,019.56	68,816,825.62
2,096,236	1,227,555,932	1,763,526.71	70,580,352.33
369,945	1,227,844,734	1,763,937.26	72,344,289.59
294,810	1,227,946,326	1,764,217.72	74,108,507.30
327,876	1,228,208,368	1,764,478.95	75,872,986.25
87,374	1,228,264,464	1,764,707.49	77,637,693.75
37,449	1,228,296,830	1,764,771.04	79,402,464.79
333,673,997	1,559,764,021	2,002,917.28	81,405,382.07
1,398,721	1,561,140,144	2,242,028.85	83,647,410.92
896,487	1,562,019,917	2,243,649.47	85,891,060.39
833,513	1,562,842,926	2,244,872.73	88,135,933.12
851,090	1,563,632,024	2,246,030.85	90,381,963.98
756,642	1,564,389,521	2,247,141.91	92,629,105.89

192,604	1,564,548,717	2,247,800.46	94,876,906.35
2,183,650	1,566,731,844	2,249,483.16	97,126,389.51
124,762	1,565,548,208	2,250,201.19	99,376,590.70
142,886	1,566,519,068	2,250,048.33	101,626,639.03
10,355,255	1,576,869,063	2,258,181.13	103,884,820.16
(1,132,130)	1,575,736,251	2,264,802.67	106,149,622.83
(47,879)	1,575,669,680	2,263,941.04	108,413,563.87
224,054	1,575,892,942	2,264,053.61	110,677,617.48
45,064	1,575,937,674	2,264,246.13	112,941,863.61
(17,263)	1,575,919,472	2,264,265.19	115,206,128.80
41,929	1,575,960,198	2,264,281.37	117,470,410.17
(37,294)	1,575,922,814	2,264,283.77	119,734,693.95
31,072	1,575,953,595	2,264,279.03	121,998,972.98
24,588	1,575,978,014	2,264,318.68	124,263,291.66
3,566	1,575,981,516	2,264,338.74	126,527,630.40
15,952	1,575,997,057	2,264,352.42	128,791,982.83
7,300	1,576,003,840	2,264,368.46	131,056,351.29
6,573	1,576,010,134	2,264,377.85	133,320,729.14
331	1,576,010,325	2,264,382.51	135,585,111.66
3,385,668	1,579,397,247	2,266,815.78	137,851,927.44
30,861	1,579,428,098	2,269,271.08	140,121,198.52
25,328	1,579,453,346	2,269,311.38	142,390,509.90
1,460	1,579,454,746	2,269,330.53	144,659,840.43
13,235	1,579,467,915	2,269,340.99	146,929,181.42
(167,888)	1,579,299,946	2,269,229.79	149,198,411.21
(874,152)	1,578,425,794	2,268,481.14	151,466,892.34
1,592	1,578,427,318	2,267,854.25	153,734,746.59
1,142	1,578,428,422	2,267,856.13	156,002,602.72
258	1,578,428,649	2,267,857.09	158,270,459.82
693	1,578,429,312	2,267,857.73	160,538,317.55
(272)	1,578,429,139	2,267,858.08	162,806,175.63
336	1,578,429,475	2,267,858.20	165,074,033.83
4,096,228	1,578,429,475	2,267,858.44	167,341,892.27
4,509	1,578,429,737	2,267,858.63	169,609,750.90
4,859	1,578,429,737	2,267,858.82	171,877,609.72
75,252	1,578,448,430	2,267,872.25	174,145,481.96
14,818	1,578,448,680	2,267,885.86	176,413,367.82
15,213	1,578,461,288	2,267,895.09	178,681,262.91
5,599	1,578,464,960	2,267,906.79	180,949,169.70
2,372	1,578,464,960	2,267,909.43	183,217,079.12
5,341	1,578,470,367	2,267,913.31	185,484,992.43
1,721	1,578,470,367	2,267,917.19	187,752,909.63
1,852	1,578,470,367	2,267,917.19	190,020,826.82
1,679	1,578,470,367	2,267,917.19	192,288,744.01
3,510	1,578,472,554	2,267,918.76	194,556,662.78
79,774	1,578,481,888	2,267,927.04	196,824,589.82
35,230	1,578,501,351	2,267,947.73	199,092,537.55

19,726	1,578,522,509	2,267,976.91	201,360,514.46
20,328	1,578,540,243	2,268,004.85	203,628,519.31
72,289	1,578,606,028	2,268,064.85	205,896,584.16
18,628,618	1,597,204,982	2,281,473.43	208,178,057.59
162,522	1,597,362,955	2,294,948.23	210,473,005.82
167,717	1,597,528,996	2,295,181.00	212,768,186.82
998,895	1,597,877,313	2,295,550.51	215,063,737.33
(153,138)	1,597,722,538	2,295,689.55	217,359,426.87
577,175	1,598,299,513	2,295,992.85	219,655,419.73
99,187	1,598,367,412	2,296,456.12	221,951,875.85
36,767	1,598,380,890	2,296,514.58	224,248,390.44
809,316	1,599,178,358	2,297,097.16	226,545,487.60
(570,624)	1,598,607,716	2,297,260.11	228,842,747.71
606,829,063	2,204,480,676	2,732,103.73	231,574,851.44
15,262,333	2,216,734,246	3,176,160.15	234,751,011.58
845,874	2,217,545,035	3,185,545.46	237,936,557.04
294,970	2,217,803,698	3,186,313.74	241,122,870.79
673,584	2,218,472,818	3,186,980.26	244,309,851.04
(198,103)	2,218,269,329	3,187,314.76	247,497,165.80
1,757,899	2,220,026,324	3,188,430.79	250,685,596.59
1,919,643	2,221,935,166	3,191,064.29	253,876,660.88
2,288,176	2,224,212,930	3,194,071.91	257,070,732.79
(4,073,843)	2,220,138,744	3,192,781.38	260,263,514.16
207,313	2,220,345,998	3,190,003.41	263,453,517.57
484,900	2,220,978,803	3,190,606.90	266,644,124.47
141,432	2,216,877,442	3,188,115.12	269,832,239.59
515,807	2,214,235,754	3,183,270.97	273,015,510.56
	2,214,235,754	3,181,373.21	276,196,883.77
	2,214,235,754	3,181,373.21	279,378,256.98
	2,214,235,754	3,181,373.21	282,559,630.19
	2,214,235,754	3,181,373.21	285,741,003.40
	2,214,235,754	3,181,373.21	288,922,376.61
	2,214,235,754	3,181,373.21	292,103,749.81
	2,214,235,754	3,181,373.21	295,285,123.02
	2,214,235,754	3,181,373.21	298,466,496.23
	2,214,235,754	3,181,373.21	301,647,869.44
	2,214,235,754	3,181,373.21	304,829,242.65
	2,214,235,754	3,181,373.21	308,010,615.86
	2,214,235,754	3,181,373.21	311,191,989.07

783,746,191	784,113,653.19
782,629,594	
781,549,735	
781,386,918	
781,202,773	
779,662,515	
781,726,625	
780,601,818	
779,709,085	
778,674,919	
777,890,355	
800,147,884	
827,316,545	785,864,996.71
826,021,895	
824,971,944	
826,074,127	
824,896,256	
1,170,905,629	
1,175,757,728	
1,174,795,825	
1,173,603,761	
1,172,333,421	
1,170,921,367	
1,169,924,668	
1,171,302,668	1,039,140,448.77
1,170,185,393	
1,168,520,382	
1,167,019,967	
1,168,207,314	
1,166,567,124	
1,165,089,460	
1,163,418,939	
1,161,674,709	
1,159,796,173	
1,158,456,423	
1,156,975,580	
1,155,500,444	1,164,054,967.55
1,153,837,819	
1,152,335,382	
1,150,626,770	
1,148,894,365	
1,478,358,639	
1,477,492,733	
1,476,128,857	
1,474,706,993	
1,473,250,060	
1,471,760,415	

1,469,671,811	
1,469,605,455	1,350,166,903.35
1,466,171,618	
1,464,892,429	
1,472,984,243	
1,469,586,628	
1,467,256,116	
1,465,215,325	
1,462,995,811	
1,460,713,343	
1,458,489,788	
1,456,188,120	
1,453,954,622	
1,451,714,722	1,463,059,093.74
1,449,453,886	
1,447,205,074	
1,444,947,489	
1,442,689,404	
1,440,425,214	
1,441,545,319	
1,439,306,899	
1,437,062,836	
1,434,794,906	
1,432,538,733	
1,430,101,535	
1,426,958,902	1,439,903,455.38
1,424,692,571	
1,422,425,819	
1,420,158,189	
1,417,890,994	
1,415,622,964	
1,413,355,442	
1,411,087,583	
1,408,819,986	
1,406,552,127	
1,404,302,948	
1,402,035,312	
1,399,780,025	1,413,360,220.17
1,397,515,791	
1,395,247,881	
1,392,985,374	
1,390,717,457	
1,388,449,540	
1,386,181,623	
1,383,915,891	
1,381,657,298	
1,379,408,814	

1,377,161,994	
1,374,911,723	
1,372,709,444	1,386,203,296.67
1,389,026,924	
1,386,889,949	
1,384,760,809	
1,382,813,576	
1,380,363,111	
1,378,644,093	
1,376,415,536	
1,374,132,499	
1,372,632,870	
1,369,764,968	
1,972,905,825	
1,981,983,234	1,471,003,295.33
1,979,608,478	
1,976,680,828	
1,974,162,967	
1,970,772,164	
1,969,340,727	
1,968,058,505	
1,967,142,197	
1,959,875,230	
1,956,892,481	
1,954,334,678	
1,947,045,203	
1,941,220,243	1,965,162,841.14
1,938,038,870	
1,934,857,497	
1,931,676,123	
1,928,494,750	
1,925,313,377	
1,922,132,004	
1,918,950,631	
1,915,769,257	
1,912,587,884	
1,909,406,511	
1,906,225,138	
1,903,043,765	1,922,132,003.80

Inputs

Line	Description, account, classification	Linked description, account, classification	Input value	Source	Location in model	Line number/ cell reference	Worksheet	Notes
1	Common cost of equity	Debt Cost	8.80%	fixed	Appendix A/SH512	Line 120	Appendix A	Fixed settlement value
2	ROE basis point adder for Energy Gateway projects	Increased ROE (basis points)	50	fixed	WATT 7 - Trans Enhance Charge	Row 23	Att 7 - Transmission Enhance Charge	Docket No. EL08-75-00 (10/21/2008)
3	Common pole location fixed annual revenue credit	Common pole location fixed annual revenue credit	555,768	fixed	WATT 3 - Revenue Credits/SES41	Row 41	Att 3 - Revenue Credits	Fixed settlement value and a product of PacifiCorp underbald attachments to transmission poles or towers of 46.34 multiplied by \$12.00 per pole.
4	Cash Working Capital - 1/8 rule	Operation & Maintenance Expense	0	fixed	Appendix A/SH508	Line 47	Appendix A	Settlement value - 1/8 now zero absent filed lead-lag study

FERC Form No. 1 Data

Line	Description, account, classification	Linked description, account, classification	2020 year-end balance	2021 year-end balance	FERC Form 1 reference	Location in model	Check	Model worksheet	Notes
1	Total Other Taxes	FERC 408.1 - Taxes Other than income	208,904,338	213,406,731	114.14c	WATT 2 - Other Taxes/SD545	0	Att 2 - Other Taxes	Informational
2	Utility Investment Tax Credit Adj. - Net (411.4)	FERC 411.4 - Net ITC adjustment	(2,252,575)	(1,339,178)	114.19c	WATT 5 - Cost Support/SH159	0	Att 5 - Cost Support	
3	Attachment 5 input: Total Accumulated Amortization	Amort of Other Utility Plant	689,402,579	725,504,660	200.21c	WATT 10 - Acc Amort of PIS/SES13	1	Att 10 - Acc Amort of PIS	Change sign
4	Plant Held for Future Use (Account 105)	Electric plant held for future use	23,121,440	14,811,003	214.47d	WATT 12 - Plant Held Future Use/SES18	0	Att 5 - Cost Support; Att 12 - Plant held for future use	Total is informational only
5									
6	Intangible Plant in Service	FERC 303 - Misc intangible plant (BoT)	1,015,882,796	1,054,374,613	204.5b	WATT 5 - Cost Support/SG39	0	Att 5 - Cost Support	Used as check for input value
7	Intangible Plant in Service	FERC 303 - Misc intangible plant (BoT)	1,054,374,613	1,106,474,798	204.5g	WATT 5 - Cost Support/SG40	0	Att 5 - Cost Support	Used as check for input value
8	Production Plant in Service	Total production plant (BoT)	12,703,876,804	12,652,732,709	204.46b	WATT 5 - Cost Support/SG49	0	Att 5 - Cost Support	Used as check for input value
9	Production Plant in Service	Total production plant (EoY)	12,652,732,709	13,476,057,171	204.46a	WATT 5 - Cost Support/SG51	1	Att 5 - Cost Support	Used as check for input value
10	Transmission Plant in Service	Total transmission plant (BoT)	6,478,620,080	7,627,712,649	204.58b	WATT 5 - Cost Support/SG57	0	Att 5 - Cost Support	Used as check for input value
11	Transmission Plant in Service	Total transmission plant (EoY)	7,627,712,649	7,890,023,096	204.58a	WATT 5 - Cost Support/SG59	0	Att 5 - Cost Support	Used as check for input value
12	Distribution Plant in Service	Total distribution plant (BoT)	7,295,300,652	7,647,962,060	204.75b	WATT 5 - Cost Support/SG35	0	Att 5 - Cost Support	Used as check for input value
13	Distribution Plant in Service	Total distribution plant (EoY)	7,647,962,060	8,032,285,953	204.75a	WATT 5 - Cost Support/SG35	1	Att 5 - Cost Support	Used as check for input value
14	General Plant in Service	Total general plant (BoT)	1,287,632,918	1,349,470,354	204.99b	WATT 5 - Cost Support/SG44	0	Att 5 - Cost Support	Used as check for input value
15	General Plant in Service	Total general plant (EoY)	1,349,470,354	1,376,963,715	204.99a	WATT 5 - Cost Support/SG45	1	Att 5 - Cost Support	Used as check for input value
16	Total Plant in Service	Total electric plant in service (EoY)	30,332,252,385	31,681,604,733	204.104d	WATT 5 - Cost Support/SG58	2	Att 5 - Cost Support	Used as check (valid for Projection only)
17									
18	Electric Plant Purchased	Electric Plant Purchased	0	204.101g		WATT 5 - Cost Support/SG54	0	Att 5 - Cost Support	Used as check for input value
19	Electric Plant Sold	Electric plant sold	0	204.102g		WATT 5 - Cost Support/SG55	0	Att 5 - Cost Support	Used as check for input value
20									
21	Transmission Accumulated Depreciation	Accum Dep - Transmission	1,942,552,606	2,045,200,002	219.25c	WATT 5 - Cost Support/SG87	0	Att 5 - Cost Support	Used as check for input value
22	Distribution Accumulated Depreciation	Accum Dep - Distribution	3,027,035,455	3,143,599,734	219.26c	WATT 5 - Cost Support/SG103	0	Att 5 - Cost Support	Used as check for input value
23	Accumulated Intangible Depreciation	Amort of Other Utility Plant	689,402,579	725,504,660	200.21c	WATT 5 - Cost Support/SG108	1	Att 5 - Cost Support	Used as check for input value
24	Accumulated General Depreciation	Accum Dep - General	508,181,970	519,932,106	219.28c	WATT 5 - Cost Support/SG113	0	Att 5 - Cost Support	Used as check for input value
25									
26	Accum Dep - Steam production	Accum Dep - Steam production	3,728,903,605	4,062,875,656	219.20c				Component of total below
27	Accum Dep - Nuclear production	Accum Dep - Nuclear production	0	0	219.21c				Component of total below
28	Accum Dep - Hydro (conventional) production	Accum Dep - Hydro (conventional) production	474,579,810	504,616,809	219.22c				Component of total below
29	Accum Dep - Hydro (pumped storage) production	Accum Dep - Hydro (pumped storage) production	0	0	219.23c				Component of total below
30	Accum Dep - Other production	Accum Dep - Other production	258,943,867	398,251,186	219.24c				Component of total below
31	Production Accumulated Depreciation	Accum Dep - Other production	4,462,427,282	4,965,743,691	219.20 through 219.24	WATT 5 - Cost Support/SG129	0	Att 5 - Cost Support	Used as check
32									
33	Construction Materials & Supplies	Materials and supplies - est construction (EoY)	176,943,869	203,514,526	227.5c	WATT 5 - Cost Support/SH146	-	Att 5 - Cost Support	Materials and Supplies section
34	Transmission Materials & Supplies	Materials and supplies - transmission (EoY)	1,231,929	815,425	227.8c	WATT 5 - Cost Support/SH150	-	Att 5 - Cost Support	Materials and Supplies section
35	Undistributed Stores Expense	FERC 163 - Undistributed stores expense	0	0	227.16c	WATT 5 - Cost Support/SH142	-	Att 5 - Cost Support	Materials and Supplies section
36									
37	Account 190 Subtotal - p234	FERC 190 - ADIT (BoT)	783,561,636	777,003,313	234.18b	WATT 1a - ADIT/SES170	-	Att 1	Used as check for input values. Asset on BS.
38	Account 190 Subtotal - p234	FERC 190 - ADIT (EoY)	777,003,313	701,421,321	234.18c	WATT 1a - ADIT/SES173	-	Att 1a	Used as check for input values. Asset on BS.
39	Account 281 Subtotal - p272	FERC 281 - ADIT (BoT)	174,829,838	152,581,985	272.17b	WATT 1a - ADIT/SES196	-	Att 1	Used as check for input values. Liability on BS => change sign.
40	Account 281 Subtotal - p272	FERC 281 - ADIT (EoY)	152,581,985	143,983,856	272.17c	WATT 1a - ADIT/SES199	-	Att 1a	Used as check for input values. Liability on BS => change sign.
41	Account 282 Subtotal - p274	FERC 282 - ADIT (BoT)	2,889,829,879	2,908,481,325	274.9c	WATT 1a - ADIT/SES267	-	Att 1	Used as check for input values. Liability on BS => change sign.
42	Account 282 Subtotal - p274	FERC 282 - ADIT (EoY)	2,908,481,325	3,064,144,040	274.9c	WATT 1a - ADIT/SES273	-	Att 1a	Used as check for input values. Liability on BS => change sign.
43	Account 283 Subtotal - p276	FERC 283 - ADIT (BoT)	297,173,549	365,071,741	276.19b	WATT 1a - ADIT/SES399	-	Att 1	Used as check for input values. Liability on BS => change sign.
44	Account 283 Subtotal - p276	FERC 283 - ADIT (EoY)	365,071,741	382,542,004	276.19c	WATT 1a - ADIT/SES409	-	Att 1a	Used as check for input values. Liability on BS => change sign.
45									
46	(S61) Load Dispatching	FERC 561 - Load Dispatch (LD)	0	0	320.84b	WATT 5 - Cost Support/SH263	-	Att 5 - Cost Support	Adj to transmission O&M section
47	(S61.1) Load Dispatch-Reliability	FERC 561.1 - LD reliability	0	0	320.85b	WATT 5 - Cost Support/SH264	-	Att 5 - Cost Support	Adj to transmission O&M section
48	(S61.2) Load Dispatch-Monitor and Operate Transmission System	FERC 561.2 - LD monitor operate	7,719,651	6,922,847	320.86b	WATT 5 - Cost Support/SH265	-	Att 5 - Cost Support	Adj to transmission O&M section
49	(S61.3) Load Dispatch-Transmission Service and Scheduling	FERC 561.3 - LD service scheduling	0	0	320.87b	WATT 5 - Cost Support/SH266	-	Att 5 - Cost Support	Adj to transmission O&M section
50	(S61.4) Scheduling, System Control and Dispatch Services	FERC 561.4 - Sched, sys control, dispatch	1,198,333	998,544	320.88b	WATT 5 - Cost Support/SH267	-	Att 5 - Cost Support	Adj to transmission O&M section
51	(S61.5) Reliability, Planning and Standards Development	FERC 561.5 - Reliability, plan, standards	2,375,511	2,388,711	320.89b	WATT 5 - Cost Support/SH268	-	Att 5 - Cost Support	Adj to transmission O&M section
52	Less: Account 565	FERC 565 - Transmission by others	141,188,225	159,058,497	320.96b	WATT 5 - Cost Support/SH271	-	Att 5 - Cost Support	Adj to transmission O&M section
53									
54	Transmission O&M	Total Transmission Expenses	210,891,669	232,301,840	320.112b	WATT 5 - Cost Support/SH280	-	Att 5 - Cost Support	Adj to transmission O&M section
55	Property Insurance Account 924	FERC 924 - Property Insurance	4,494,291	4,207,600	320.185b	WATT 5 - Cost Support/SH216	-	Att 5 - Cost Support	Adj to A&G expense section
56	Less Regulatory Commission Exp Account 928	FERC 928 - Regulatory Commission Expenses	25,966,830	26,427,417	320.189b	WATT 5 - Cost Support/SH292	-	Appendix A	Line 61
57	Less General Advertising Exp Account 930.1	FERC 930.1 - General Advertising Expenses	14,951	8,074	320.191b	WATT 5 - Cost Support/SH297	-	Appendix A	Line 62
58	Total A&G	Total A&G Expenses	275,277,135	170,669,671	320.197b	WATT 5 - Cost Support/SH318	-	Appendix A	Line 57
59	Amortization of limited term electric plant (404)	Amort - Intangible, ltd term (FERC 404)	46,992,581	58,013,199	336.1d	WATT 5 - Cost Support/SH306	-	Att 5 - Cost Support	Depreciation Expense section
60	Amortization of other electric plant (405)	Amort exp - Intangible (FERC 405)	0	0	336.1e	WATT 5 - Cost Support/SH307	-	Att 5 - Cost Support	Depreciation Expense section
61	Depreciation expense (403)	Dep exp - Transmission (FERC 403)	116,134,858	134,616,361	336.7b	WATT 5 - Cost Support/SH299	-	Att 5 - Cost Support	Depreciation Expense section
62	Amortization of limited term electric plant (404)	Dep exp - Transmission, ltd term (FERC 404)	0	0	336.7d	WATT 5 - Cost Support/SH297	-	Att 5 - Cost Support	Depreciation Expense section
63	Depreciation expense (403)	Dep exp - General (FERC 403)	45,107,563	47,034,116	336.10b	WATT 5 - Cost Support/SH301	-	Att 5 - Cost Support	Depreciation Expense section
64	Amortization of limited term electric plant (404)	Dep exp - General, ltd term (FERC 404)	711,435	591,957	336.10d	WATT 5 - Cost Support/SH302	-	Att 5 - Cost Support	Depreciation Expense section
65	Transmission Wages Expense	Transmission wages and salaries	27,994,491	29,153,152	354.21b	WATT 5 - Cost Support/SH314	-	Appendix A	Line 1
66	Total Wages Expense	Total O&M salaries	367,294,560	359,153,337	354.26b	WATT 5 - Cost Support/SH314	-	Appendix A	Line 2
67	Less A&G Wages Expense	A&G wages and salaries	43,815,481	41,806,504	354.27b	WATT 5 - Cost Support/SH315	-	Appendix A	Line 3

Data from Company records (Manual Input)

Line	Description, account, classification	Model worksheet input	Prior year values	Current year values	Source	Notes
			2020	2021		
1	Facility Credits under Section 30.9	Att 5 - Cost Support, Line 166 "Facility Credits under Section 30.9 of the OAT"	0	0	Company records	
2	Interest on Network Upgrade Balance	Att 5 - Cost Support, Line 168 "Interest on Network Upgrade Facilities"	4,892,710	4,890,581	Company Records: Sum of SAP GL 585914 (Interest Expense - Transmission Deposits (third party) and 385914 (ESM).	
3	Network Upgrade Balance	Att 5 - Cost Support, Line 50 "Network Upgrade Balance"	147,761,488	147,966,140	Company Records: Sum of SAP GL accounts #265461 (Transan Interconnection Deposits - w/ third party) and #265460 (Transan Interconnection Deposits - ESM).	
4	Federal income tax rate	Attachment A, Line 128 "FIT = Federal Income Tax Rate"	21.00%	21.00%	PacifiCorp tax rate assumptions - 2021	
5	State income tax rate	Attachment A, Line 129 "SIT = State Income Tax Rate or Composite"	4.54%	4.54%	PacifiCorp tax rate assumptions - 2021	
6	Percent of federal income tax deductible for state purposes	Attachment A, Line 130	0.00%	0.00%	PacifiCorp tax rate assumptions - 2021	
7	Rent from Electric Property - Transmission Related	Attachment 3, Line 1 "Rent from Electric Property - Transmission Related"	3,509,342	3,461,109	Company Records: Sum of SAP GL accounts #301863 and #301872 (PC 1192).	Fiber Optic Leases
8	WEC phase shifting fee (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	0	588,884	Company Records: component of 2021 FERC Form No. 1, page 300.21b	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include the WEC phase-shifting fees for a reduction of loop flows on transmission.
9	Gen Interconnect and TSR study revenues (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	854,804	1,580,721	2021 FERC Form No. 1, page 300.21b footnote	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include as a revenue credit on Attachment 3 of the Form 1 the reimbursements.
10	WY Service territory fixed cost recovery fee (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	24,180	14,823	2021 FERC Form No. 1, page 300.21b footnote (GL 301955)	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include a portion of the service territory fixed cost recovery fee received from a

11	Adjustment to exclude the write-offs that were booked to Account 573	Att 5 - Cost Support, Line 53 "Transmission O&M adjustment"	(122,866)	(89,622)	Company Records: SAP FERC 573 details (enter negative value)	Based on the Resolution of Preliminary Challenges to the 2013 Annual Update, PacifiCorp agreed to exclude the write-offs that were booked to FERC Account 573 from the
12	Transmission imbalance penalty refunds in FERC 566	Att 5 - Cost Support, Line 53 "Transmission O&M adjustment"	0	0	Company Records: Sum of SAP GL 505982 & 505964 (FERC 566)	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to exclude the expenses associated with the refunds for transmission imbalance penalties booked to FERC Account 566 from the Transmission ATRR.
13	C&T (ESM) cost portion of Studies in FERC 561.6 and 561.7	Att 5 - Cost Support, Line 53 "Transmission O&M adjustment"	(127,537)	(50,351)	Company Records: Sum of order 235822 (FERC 560), 228755 (FERC 561.6) & 228756 (FERC 561.7). Enter as a negative value.	Exclude C&T's (ESM) expenses for studies from O&M. Third party's expenses for studies are offset in revenue credits; ESM's expense portion needs to be excluded from O&M.
14	EIM: Capital Cost of upgrade of substation and power plant meters to 5-min memory capability	Attachment 15 - GSU and Associated Equipment, "Wind Generation Facilities adjustment"	738,458	738,458	Company Records: FERC Account 353 details	During the stakeholder process in PacifiCorp's EIM filing in Docket No. ER14-1576, PacifiCorp agreed to remove the EIM-related capital costs for substation and power plant meter upgrades to five-minute memory capability booked to FERC Account 353 from its
15	EIM: Transmission allocation of General (FERC accounts 391 and 397) and Intangible (FERC account 303) assets attributable to ESM participation in EIM and excluded from ATRR	Attachment 15 - GSU and Associated Equipment, "Wind Generation Facilities adjustment"	123,264	120,807	Company Records: EIM assets	Transmission allocation of general and intangible assets (acquisition value times labor allocor) attributable to ESM participation in EIM ad excluded from ATRR. FERC accounts 303, 391, and 397.
16	Interconnection Customer Interconnection Facilities (ICIFs)	Attachment 15 - GSU and Associated Equipment, "Wind Generation Facilities adjustment"	181,490,604	187,633,608	Company Records: Capital assets details	Exclude transmission facilities from Transmission Plant In-Service as these charges are directly assigned to non-transmission customers.

FERC Form 1 Data Consolidation

2021: New FF1 format due to new software

ID	Data_description	ff1_page	ff1_line	ff1_col	ff1_map	column_name	2019	2020	2021
1	FERC 408.1 - Taxes Other than Income	114	14	c	114.14c	Total Current Year to Date Balance for Quarter/Year	199,137,026	208,904,338	213,406,731
2	FERC 411.4 - Net ITC adjustment	114	19	c	114.19c	Total Current Year to Date Balance for Quarter/Year	(2,738,724)	(2,252,575)	(1,339,178)
3	Amort of Other Utility Plant	200	21	c	200.21c	Total Company for the Current Year/Quarter Ended	652,942,422	689,402,579	725,504,660
4	FERC 303 - Misc intangible plant (BoY)	204	5	b	204.5b	Balance Beginning of Year	970,432,021	1,015,882,796	1,054,374,613
5	FERC 303 - Misc intangible plant (EoY)	204	5	g	204.5g	Balance at End of Year	1,015,882,796	1,054,374,613	1,106,474,798
6	Total production plant (BoY)	204	46	b	204.46b	Balance Beginning of Year	12,454,178,185	12,370,876,824	12,652,732,709
7	Total production plant (EoY)	204	46	g	204.46g	Balance at End of Year	12,370,876,824	12,652,732,709	13,476,057,171
8	Total transmission plant (BoY)	204	58	b	204.58b	Balance Beginning of Year	6,353,044,980	6,478,620,080	7,627,712,649
9	Total transmission plant (EoY)	204	58	g	204.58g	Balance at End of Year	6,478,620,080	7,627,712,649	7,890,023,096
10	Total distribution plant (BoY)	204	75	b	204.75b	Balance Beginning of Year	7,017,942,816	7,295,300,652	7,647,962,060
11	Total distribution plant (EoY)	204	75	g	204.75g	Balance at End of Year	7,295,300,652	7,647,962,060	8,032,285,953
12	Total general plant (BoY)	204	99	b	204.99b	Balance Beginning of Year	1,274,442,961	1,287,632,918	1,349,470,354
13	Total general plant (EoY)	204	99	g	204.99g	Balance at End of Year	1,287,632,918	1,349,470,354	1,376,963,715
14	Electric Plant Purchased	204	101	g	204.101g	Balance Beginning of Year	-00	-00	-00
15	Electric plant sold	204	102	g	204.102g	Balance at End of Year	-00	-00	-00
16	Total electric plant in service (BoY)	204	104	b	204.104b	Balance at End of Year	28,070,040,963	28,448,313,270	30,332,252,385
17	Total electric plant in service (EoY)	204	104	g	204.104g	Balance at End of Year	28,448,313,270	30,332,252,385	31,881,804,733
18	Electric plant held for future use	214	47	d	214.47d	Balance at End of Year	25,890,060	23,912,440	14,811,003
19	Accum Dep - Steam production	219	20	c	219.20c	Electric Plant in Service	3,749,690,656	3,728,903,605	4,062,875,656
20	Accum Dep - Nuclear production	219	21	c	219.21c	Electric Plant in Service	-00	-00	-00
21	Accum Dep - Hydro (conventional) production	219	22	c	219.22c	Electric Plant in Service	450,261,661	474,579,810	504,616,809
22	Accum Dep - Hydro (pumped storage) production	219	23	c	219.23c	Electric Plant in Service	-00	-00	-00

23	Accum Dep - Other production	219	24	c	219.24c	Electric Plant in Service	531,443,175	258,943,867	398,251,186
24	Accum Dep - Transmission	219	25	c	219.25c	Electric Plant in Service	1,863,152,997	1,942,552,606	2,045,200,003
25	Accum Dep - Distribution	219	26	c	219.26c	Electric Plant in Service	2,925,945,711	3,027,035,455	3,143,599,734
26	Accum Dep - General	219	28	c	219.28c	Electric Plant in Service	493,756,072	508,181,970	519,932,106
27	Accum Dep - Total	219	29	c	219.29c	Electric Plant in Service	10,014,250,272	9,940,197,313	10,674,475,494
28	Materials and supplies - est construction (EoY)	227	5	c	227.5c	Balance End of Year	162,913,741	176,943,869	203,514,526
29	Materials and supplies - transmission (EoY)	227	8	c	227.8c	Balance End of Year	852,235	1,231,929	815,425
30	FERC 163 - Undistributed stores expense	227	16	c	227.16c	Balance End of Year	-00	-00	-00
31	FERC 190 - ADIT (BoY)	234	18	b	234.18b	begin_yr_bal	824,459,612	783,561,636	777,003,313
32	FERC 190 - ADIT (EoY)	234	18	c	234.18c	yr_end_bal	783,561,636	777,003,313	701,421,321
33	FERC 281 - ADIT (BoY)	272	17	b	272.17b	bgn_yr_bal	180,339,430	174,829,838	152,581,995
34	FERC 281 - ADIT (EoY)	272	17	k	272.17k	end_yr_bal	174,829,838	152,581,995	143,583,856
35	FERC 282 - ADIT (BoY)	274	9	b	274.9b	bgn_yr_bal	2,910,580,066	2,889,829,879	2,908,481,325
36	FERC 282 - ADIT (EoY)	274	9	k	274.9k	end_yr_bal	2,889,829,879	2,908,481,325	3,054,144,040
37	FERC 283 - ADIT (BoY)	276	19	b	276.19b	bgn_yr_bal	285,789,510	297,173,549	365,071,741
38	FERC 283 - ADIT (EoY)	276	19	k	276.19k	end_yr_bal	297,173,549	365,071,741	382,542,004
39	FERC 561 - Load Dispatch (LD)	320	84	b	320.84b	crnt_yr_amt	-00	-00	-00
40	FERC 561.1 - LD reliability	320	85	b	320.85b	crnt_yr_amt	-00	-00	-00
41	FERC 561.2 - LD monitor operate	320	86	b	320.86b	crnt_yr_amt	7,813,567	7,719,651	6,922,647
42	FERC 561.3 - LD service scheduling	320	87	b	320.87b	crnt_yr_amt	-00	-00	-00
43	FERC 561.4 - Sched, sys control, dispatch	320	88	b	320.88b	crnt_yr_amt	1,250,888	1,198,333	998,544
44	FERC 561.5 - Reliability, plan, standards	320	89	b	320.89b	crnt_yr_amt	1,962,101	2,375,511	2,388,711
45	FERC 561.8 - Reliability, plan, standards services	320	92	b	320.92b	crnt_yr_amt	8,800,994	4,780,276	5,672,396
46	FERC 565 - Transmission by others	320	96	b	320.96b	crnt_yr_amt	145,825,268	141,188,225	159,058,497
47	Total Transmission Expenses	320	112	b	320.112b	crnt_yr_amt	218,366,626	210,891,669	232,301,840
48	FERC 924 - Property Insurance	320	185	b	320.185b	crnt_yr_amt	4,737,084	4,494,291	4,207,600
49	FERC 928 - Regulatory Commission Expenses	320	189	b	320.189b	crnt_yr_amt	25,605,836	25,986,830	26,427,417
50	FERC 930.1 - General Advertising Expenses	320	191	b	320.191b	crnt_yr_amt	55,028	14,951	8,074
51	Total A&G Expenses	320	197	b	320.197b	crnt_yr_amt	115,628,648	275,277,135	170,669,671
52	Industry association dues	335	1	b	335.1b	Amount	1,376,461	1,318,681	1,577,509
53	Amort - Intangible, ltd term (FERC 404)	336	1	d	336.1d	Amortization of Limited Term Electric Plant (Account 404)	48,671,914	46,992,581	58,013,199
54	Amort exp - Intangible (FERC 405)	336	1	e	336.1e	Amortization of Other Electric Plant (Acc 405)	-00	-00	-00
55	Dep exp - Transmission (FERC 403)	336	7	b	336.7b	Depreciation Expense (Account 403)	112,507,659	116,134,858	134,616,361
56	Dep exp - Transmission, ltd term (FERC 404)	336	7	d	336.7d	Amortization of Limited Term Electric Plant (Account 404)	-00	-00	-00

57	Dep exp - General (FERC 403)	336	10	b	336.10b	Depreciation Expense (Account 403)	42,404,362	45,107,563	47,034,116
58	Dep exp - General, ltd term (FERC 404)	336	10	d	336.10d	Amortization of Limited Term Electric Plant (Account 404)	706,273	711,435	591,957
59	Transmisison wages and salaries	354	21	b	354.21b	Direct Payroll Distribution	26,859,544	27,994,491	29,153,152
60	A&G wages and salaries	354	27	b	354.27b	Direct Payroll Distribution	42,795,683	43,815,481	41,806,504
61	Total O&M salaries	354	28	b	354.28b	Direct Payroll Distribution	362,000,992	367,294,560	359,153,337

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 True-up
				2021 Form 1 data True-up
Allocators				
Wages & Salary Allocation Factor				
1	Transmission Wages Expense		354.21b	29,153,152
2	Total Wages Expense		354.28b	359,153,337
3	Less A&G Wages Expense		354.27b	41,806,504
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	317,346,833
5	Wages & Salary Allocator		(Line 1 / Line 4)	9.1865%
Plant Allocation Factors				
6	Electric Plant in Service	(Note M)	Attachment 5	31,242,730,613
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	10,308,795,383
8	Accumulated Amortization	(Note N)	Attachment 5	707,453,619
9	Total Accumulated Depreciation		(Line 7 + 8)	11,016,249,002
10	Net Plant		(Line 6 - Line 9)	20,226,481,611
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	7,980,747,289
12	Gross Plant Allocator		(Line 11 / Line 6)	25.5443%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	5,869,003,644
14	Net Plant Allocator		(Line 13 / Line 10)	29.0164%
Plant Calculations				
Plant In Service				
15	Transmission Plant In Service	(Note M)	Attachment 5	7,756,261,485
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)	7,756,261,485
18	General Plant	(Note N)	Attachment 5	1,363,217,035
19	Intangible Plant	(Note N)	Attachment 5	1,080,424,706
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,443,641,740
21	Wage & Salary Allocator		(Line 5)	9.1865%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	224,485,804
23	Land Held for Future Use	(Notes B & L)	Attachment 5	1,598,942
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	7,982,346,232

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 True-up	
			2021 Form 1 data	
			True-up	
Accumulated Depreciation and Amortization				
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	1,999,529,240
26	Accumulated General Depreciation	(Note N)	Attachment 5	514,057,038
27	Accumulated Amortization	(Note N)	(Line 8)	707,453,619
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,221,510,657
29	Wage & Salary Allocator		(Line 5)	9.1865%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	112,214,404
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	2,111,743,645
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	5,870,602,587
Adjustments To Rate Base				
Accumulated Deferred Income Taxes				
33	ADIT net of FASB 106 and 109		Attachment 1A	(795,129,751)
33b	Excess or Deficient ADIT Balance		Attachment 1B	(356,992,668)
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	(8,032)
Unfunded Reserves				
36	Unfunded Reserves		Attachment 16	(14,622,165)
Prepayments				
37	Prepayments	(Note K & N)	Attachment 11	11,088,781
Abandoned Plant				
38	Unamortized Abandoned Plant	(Note O)		0
Materials and Supplies				
39	Undistributed Stores Expense	(Note N)	Attachment 5	0
40	Wage & Salary Allocator		(Line 5)	9.1865%
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0
42	Construction Materials & Supplies	(Note N)	Attachment 5	190,229,198
43	Wage & Salary Allocator		(Line 5)	9.1865%
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	17,475,456
45	Transmission Materials & Supplies	(Note N)	Attachment 5	1,023,677
46	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	18,499,133
Cash Working Capital				
47	Operation & Maintenance Expense		(Line 75)	80,052,400
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	(147,863,814)
51	Total Adjustment to Rate Base		(Lines 33 + 33b + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,285,028,515)
52	Rate Base		(Line 32 + Line 51)	4,585,574,072

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 True-up
				2021 Form 1 data True-up
Operations & Maintenance Expense				
Transmission O&M				
53	Transmission O&M		Attachment 5	232,161,868
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	10,309,902
55	Less: Account 565		Attachment 5	159,058,497
56	Transmission O&M		(Lines 53 - 55)	62,793,469
Allocated Administrative & General Expenses				
57	Total A&G		320.197b	170,669,671
58	Less Actual PBOP Expense Adjustment		Attachment 5	0
59	Less Property Insurance Account 924		320.185b	4,207,600
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0
61	Less Regulatory Commission Exp Account 928	(Note D)	320.189b	26,427,417
62	Less General Advertising Exp Account 930.1		320.191b	8,074
63	Less Membership Dues	(Note C)	Attachment 5	860,993
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	139,165,587
65	Wage & Salary Allocator		(Line 5)	9.1865%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	12,784,484
Directly Assigned A&G				
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,399,644
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,399,644
70	Property Insurance Account 924	(Note F)	Attachment 5	4,207,600
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)	4,207,600
73	Gross Plant Allocator		(Line 12)	25.5443%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,074,803
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	80,052,400
Depreciation & Amortization Expense				
Depreciation Expense				
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	134,616,361
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	47,626,073
78	Intangible Amortization	(Note H)	Attachment 5	58,013,199
79	Total		(Line 77 + Line 78)	105,639,272
80	Wage & Salary Allocator		(Line 5)	9.1865%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	9,704,580
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	144,320,941
Taxes Other Than Income				
84	Taxes Other than Income Taxes		Attachment 2	47,281,609
85	Total Taxes Other than Income Taxes		(Line 84)	47,281,609

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 True-up
			2021 Form 1 data
			True-up
Return \ Capitalization Calculations			
Long-Term Debt			
86	Account 221 Bonds	Attachment 14	8,842,534,615
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	8,842,534,615
91	Less Account 226 Unamortized Discount	(Note T) Attachment 14	20,988,276
92	Less Account 181 Unamortized Debt Expense	(Note T) Attachment 14	39,782,153
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T) Attachment 14	3,099,866
94	Plus Account 225 Unamortized Premium	(Note T) Attachment 14	8,446
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	8,778,672,766
Long Term Debt Cost			
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T) Attachment 14	405,404,301
98	Less Hedging Expense	(Note R) Attachment 14	0
99	Account 428 Amortized Debt Discount and Expense	(Note T) Attachment 14	4,541,192
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T) Attachment 14	607,365
101	Less Account 429 Amortized Premium	(Note T) Attachment 14	9,641
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	410,543,217
Preferred Stock and Dividend			
104	Account 204 Preferred Stock Issued	Attachment 14	2,397,600
105	Less Account 217 Reacquired Capital Stock (preferred)	Attachment 14	0
106	Account 207 Premium on Preferred Stock	Attachment 14	0
107	Account 207-208 Other Paid-In Capital (preferred)	Attachment 14	0
108	Less Account 213 Discount on Capital Stock (preferred)	Attachment 14	0
109	Less Account 214 Capital Stock Expense (preferred)	Attachment 14	0
110	Total Preferred Stock	Sum Lines 104 through 109	2,397,600
111	Preferred Dividend	Attachment 14 (Enter positive)	161,902
Common Stock			
112	Proprietary Capital	Attachment 14	9,573,346,279
113	Less: Total Preferred Stock	(Line 110)	2,397,600
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings	Attachment 14	86,774,204
115	Less: Account 219	Attachment 14	(18,514,257)
116	Total Common Stock	Sum Lines 112 through 115	9,502,688,732

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 True-up	
				2021 Form 1 data True-up	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.19%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.79%
<hr/>					
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.68%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
<hr/>					
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.25%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.08%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.3304%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	336,141,214
<hr/>					
Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate		(Note G)		21.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			24.587%
132	T / (1-T)				32.602%
ITC Adjustment					
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(388,582)
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(515,269)
135	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	75,894,794
135b	Excess or Deficient ADIT Amortization			Attachment 1B	(19,896,011)
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Line 135b * 1 / (1-T)	(26,382,594)
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	48,996,931

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 True-up
				2021 Form 1 data True-up
Revenue Requirement				
Summary				
137	Net Property, Plant & Equipment		(Line 32)	5,870,602,587
138	Total Adjustment to Rate Base		(Line 51)	(1,285,028,515)
139	Rate Base		(Line 52)	4,585,574,072
140	Total Transmission O&M		(Line 75)	80,052,400
141	Total Transmission Depreciation & Amortization		(Line 83)	144,320,941
142	Taxes Other than Income		(Line 85)	47,281,609
143	Investment Return		(Line 127)	336,141,214
144	Income Taxes		(Line 136)	48,996,931
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	656,793,095
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
146	Transmission Plant In Service		(Line 15)	7,756,261,485
147	Excluded Transmission Facilities	(Note J)	Attachment 15	346,439,410
148	Included Transmission Facilities		(Line 146 - Line 147)	7,409,822,075
149	Inclusion Ratio		(Line 148 / Line 146)	95.53%
150	Gross Revenue Requirement		(Line 145)	656,793,095
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	627,456,925
Revenue Credits				
152	Revenue Credits		Attachment 3	133,378,159
153	Net Revenue Requirement		(Line 151 - Line 152)	494,078,766
Net Plant Carrying Charge				
154	Gross Revenue Requirement		(Line 150)	656,793,095
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	5,756,732,244
156	Net Plant Carrying Charge		(Line 154 / Line 155)	11.4091%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	9.0707%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.3805%
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)	271,654,950
160	Increased Return and Taxes		Attachment 4	416,630,993
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	688,285,943
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	5,756,732,244
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	11.9562%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	9.6178%
165	Net Revenue Requirement		(Line 153)	494,078,766
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	5,375,322
168	Interest on Network Upgrade Facilities		Attachment 5	4,690,561
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	504,144,648
Network Service Rate				
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,400
171	Rate (\$/MW-year)		(Line 169 / 170)	35,009
172	Network Service Rate (\$/MW-year)		(Line 171)	35,009

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 True-up
			2021 Form 1 data True-up

Notes

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

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544
5	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,309,902
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,309,902
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,400,427
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.715944
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.05966
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01377
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00275
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00197
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.17
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.08

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	\$627,456,925
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$6,262,922
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$127,115,237
4	Total Revenue Credits	Line 2 + Line 3	\$133,378,159
5	Interest on Network Upgrades	Attachment 5	\$4,690,561
6	Transmission Incentive Credit	Attachment 7	\$5,375,322
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$504,144,648
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,400
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$35.009006
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.917417
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.673250
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.134650
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.096179
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$8.42
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.01

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	
2	ADIT-281	Sch. 281 Below	(152,581,995)	(152,581,995)	0	0	0	
3	ADIT-283	Sch. 283 Below	(364,979,817)	(356,345,908)	0	(8,507,535)	(126,374)	
4	ADIT-190	Sch. 190 Below	833,392,628	804,724,812	165,361	0	28,502,455	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,405,067,983)	(1,528,660,219)	(767,419,511)	10,099,852	(119,088,105)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.0164%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(767,419,511)	2,930,617	(10,940,061)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)						Attachment 1a input --> (775,428,955)

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							
Employee Benefits							
287180	505.450	Accrued Payroll Taxes	5,921,455	0	0	5,921,455	Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560	Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	5,719,086	0	0	5,719,086	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200	Deferred Comp. Accrual - Cash Basis	2,021,585	0	0	2,021,585	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	642,883	0	0	642,883	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual - Cash Basis	392,183	392,183	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	7,251,426	0	0	7,251,426	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	588,016	0	0	588,016	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	6,314,483	0	0	6,314,483	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287447	720.830	Western Coal Carr Ret Med Accrual	2,340,890	0	0	2,340,890	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800	FAS 158 Pension Liability	21,722,235	21,722,235	0	0	Total unfunded pension liability as required under FAS 158.
287462	720.820	FAS 158 SERP Liability	14,277,015	14,277,015	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287336	730.120	FAS 133 Derivatives - Book Unrealized	4,206,646	4,206,646	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839	NonCurr Liab - Frozen MTM	13,152,939	13,152,939	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:							
287051	705.340	RL Income Tax Deferral - CA	1,314,783	1,314,783	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287052	705.341	RL Income Tax Deferral - ID	58,420	58,420	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Idaho customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287053	705.342	RL Income Tax Deferral - OR	3,022,944	3,022,944	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL Income Tax Deferral - WA	2,298,082	2,298,082	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	661,064	661,064	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	1,634,632	1,634,632	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	17,065,239	17,065,239	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	3,924,768	3,924,768	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	8,912,729	8,912,729	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287	RL - Protected PP&E EDIT - CA	8,442,608	8,442,608	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.

287112	705.288	RL - Protected PP&E EDIT - ID	21,413,484	21,413,484	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	93,999,686	93,999,686	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	23,003,360	23,003,360	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	53,333,824	53,333,824	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	165,384,067	165,384,067	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	723,151	723,151	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287122	705.295	RL - Non Protected PP&E EDIT- ID	194,245	194,245	0	0	0	Regulatory liability established to defer Idaho's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	6,444,284	6,444,284	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	13,062,075	13,062,075	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287176	705.412	RL - Cholla Decommissioning - OR	2,257,941	2,257,941	0	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	5,026,684	5,026,684	0	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL OR Clean Fuels Program	608,482	608,482	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL Income Tax Property Flowthru	(62,227,765)	(62,227,765)	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL Income Tax Property Flowthru - PMI	1,071,308	1,071,308	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287191	705.280	RL Non-Property EDIT - CA	190,782	190,782	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287192	705.281	RL Non-Property EDIT - ID	23,575	23,575	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.
287195	705.284	RL Non-Property EDIT - WA	326,187	326,187	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287196	705.285	RL Non-Property EDIT - WY	459,649	459,649	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
287198	320.279	RL FAS 158 Post-Retirement	2,662,212	2,662,212	0	0	0	A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL WA Decoupling Mechanism	493,787	493,787	0	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	12,847,564	12,847,564	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	184,253	184,253	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,971,636	1,971,636	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287213	425.381	RL - BPA Balance Act - ID	331,664	331,664	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	7,769	7,769	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore,
287227	705.531	RL UT Solar Feed-in Tariff - NC	4,841,255	4,841,255	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287230	705.521	RL WY Def NPC - Noncurrent	144,235	144,235	0	0	0	Regulatory liability established to record WY Def NPC.
287231	705.519	RL WA Def NPC - Noncurrent	6,036,640	6,036,640	0	0	0	Regulatory liability established to record WA Def NPC.
287233	705.515	RL OR Def NPC - Noncurrent	3,568,090	3,568,090	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287235	705.711	RL CA Def NPC - Noncurrent	207,029	207,029	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287237	705.755	RL - Noncurrent Reclass-Other	173,514	173,514	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Revenue	1,255,621	1,255,621	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	2,947,914	2,947,914	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287257	705.453	Reg Liab - ID Property Insurance Reserve	246,666	246,666	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Liab - UT Property Insurance Reserve	618,034	618,034	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	182,821	182,821	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287262	100.100	RL ITC	216,878	216,878	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	79,333	79,333	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.

287271	705.336	RL - Sale of RECs - UT	407,714	407,714	0	0	0	Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	46,788	46,788	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	31,065	31,065	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance ReClass	1,775,948	1,775,948	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287299	705.265	RL - OR Energy Conservation Charge	916,940	916,940	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(110,107)	(110,107)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	23,158,861	23,158,861	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	Reg Liability - BPA Balancing Account - WA	78,080	78,080	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287374	100.105	Income Tax WA Flow-through	1,394,941	1,394,941	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287389	610.145	RL- DSM Balance	960,769	960,769	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287418	705.241	RL- Alternative Rate for Energy Program - CARE - CA	149,487	149,487	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,291,592	1,291,592	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	437,540	437,540	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	RL - WA Low Energy Program	(441,017)	(441,017)	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287473	705.270	RL - Blue Sky Program OR	576,854	576,854	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	144,619	144,619	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	59,397	59,397	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,752,102	1,752,102	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	30,111	30,111	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	188,821	188,821	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	1,951,039	1,951,039	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limit	163,970	163,970	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	67,160,666	67,160,666	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(14,138,174)	(14,138,174)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930,100 Oregon BETC Credits	902,107	902,107	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	653,588	653,588	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	146,441	146,441	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	17,327,170	17,327,170	0	0	0	Idaho state income tax credit carryforward.
287289		DTA Colorado Tax Credit Carryforward	260,437	260,437	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	271,106	271,106	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
287341	910.530	Injuries & Damages Accrual - Cash Basis	63,013,313	63,013,313	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287970	415.815	Insurance Reserve	(28,336,057)	(28,336,057)	0	0	0	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	64,400,058	64,400,058	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287215	910.936	Realized G/L Trading Sec	43,521	0	0	0	43,521	Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287754	705.450	Reg Liability - Property Insurance Reserve - CA	115,912	115,912	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287100	-----	Valuation Allowance for State Credit DTA	(12,145,909)	(12,145,909)	0	0	0	Valuation allowance against state income tax credits that may not be realized before they expire.
287179	910.535	Klamath Settlement Obligation	8,113,578	8,113,578	0	0	0	Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287182	505.105	Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	0	0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020.
287183	425.160	Lease Liability (Operating Lease)	2,673,016	2,673,016	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	350,057	350,057	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	70,462	70,462	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Obligation	1,697,901	1,697,901	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,874	57,874	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.

287240	605.301	Environmental Liability - Regulation	14,385,921	14,385,921	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	581,428	581,428	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270	-----	Valuation Allowance for DTA	(515,607)	(515,607)	0	0	0	Valuation allowance against items that may not be realized before they expire.
287290	425.150	Lewis River- LWD Fund Liab	272,073	272,073	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue	3,457	3,457	0	0	0	Accrued liability used to signing bonuses from credit card providers that are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	814,433	814,433	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,426	137,426	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	165,361	0	165,361	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	4,598,991	4,598,991	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	638,793	638,793	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	735,742	735,742	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,526,104	5,526,104	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,112,909	4,112,909	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	22,911	22,911	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	449,676	449,676	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	655,590	655,590	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,530,502	3,530,502	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287482	205.025	Fuel Cost Adjustment	1,653,301	1,653,301	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	-----	Non-curr def fed tax cor ben of int	295,790	295,790	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	(10,285)	(10,285)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	63,946	63,946	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	(2,221)	(2,221)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			(4)	(4)	0	0	0	
Subtotal - p234			777,003,313	745,994,607	165,361	0	30,843,345	
Less FASB 109 Above if not separately removed			(58,730,205)	(58,730,205)	0	0	0	
Less FASB 106 Above if not separately removed			2,340,890	0	0	0	2,340,890	
Total			833,392,628	804,724,812	165,361	0	28,502,455	

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

Account 281	A	B	C	D	E	F	G	
								Total
Electric:								
287960	-----	Accelerated Pollution Control Facilities Depreciation	(152,581,995)	(152,581,995)	0	0	0	Depreciation on pollution control facilities.
Rounding			0	0	0	0	0	
Subtotal - p275			(152,581,995)	(152,581,995)	0	0	0	
Less FASB 109 Above if not separately removed			0	0	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(152,581,995)	(152,581,995)	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

Account 282	A	B	C	D	E	F	G	
								Total
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."

287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,267,298)	(4,267,298)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	46,214	46,214	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	ARO Removal Costs	(25,568,359)	(25,568,359)	0	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	201,983,790	201,983,790	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(928,644)	0	0	0	(928,644)	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	2,889,388,103	2,889,388,103	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	14,527,147	14,527,147	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	5,063,745	5,063,745	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(21,919,053)	(21,919,053)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	25,858,104	25,858,104	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	771,672,111	(771,672,111)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	32,883,039	0	0	(32,883,039)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	114,761,204	0	0	(114,761,204)	PowerTax Report #257: General Book Allocation Group.
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,874)	(57,874)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(117,740)	(117,740)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	300,447,999	300,447,999	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(228,434,159)	(228,434,159)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	2,290,138	2,290,138	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established. CWIP Reserve.
287605	105.141	Debt AFUDC	(183,760,341)	(183,760,341)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(3,285,976)	(3,285,976)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(47,942,614)	(47,942,614)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(121,923,733)	(121,923,733)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3,372,503)	(3,372,503)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,010,857,579)	(5,010,857,579)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(92,042,835)	(92,042,835)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	19,536,031	0	0	0	19,536,031	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(253,754,340)	(253,754,340)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,923)	(383,923)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(241,671)	(241,671)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(281,955)	(281,955)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	180,057	0	0	0	180,057	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	4,087,239	0	4,087,239	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	152,581,995	152,581,995	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	23,192,964	23,192,964	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(456,564,700)	(456,564,700)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order stipulation (Docket PAC-E-13-04).
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	3,285,976	3,285,976	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.

287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(190,868,502)	(190,868,502)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax
287313	105.450	RL - Non-ARO Liability	253,754,340	253,754,340	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,685,664)	(2,685,664)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(23,245)	(23,245)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	139,294	139,294	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	12	12	0	0	0	
Subtotal - p275			(2,908,481,325)	(2,012,039,654)	(767,584,872)	18,607,387	(147,464,186)	
Less FASB 109 Above if not separately removed			(187,582,526)	(187,582,526)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in 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								
FERC 283 - Regulatory Assets								
287849	415.424	Contra RA - Deer Creek Abandonment	29,360,874	29,360,874	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	635,747	635,747	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	610,197	610,197	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	2,768,116	2,768,116	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	227,086	227,086	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	2,521,714	2,521,714	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	812,598	812,598	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
286925	415.728	Contra RA - Cholla U4 Closure OR	186,067	186,067	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926	415.729	Contra RA - Cholla U4 Closure UT	314,591	314,591	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	556,306	556,306	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286927	415.730	Contra RA - Cholla U4 Closure WY	104,574	104,574	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(3,964,990)	(3,964,990)	0	0	0	Regulatory asset established for the State of Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
287642	105.401	RA - ARO	(61,990,559)	(61,990,559)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(1,919,561)	(1,919,561)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287997	415.862	RA - CA Mobile Home Park Conversion	(54,489)	(54,489)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287994	415.929	RA - Carbon Decommissioning - CA	(177,176)	(177,176)	0	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(474,855)	(474,855)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286899	415.939	RA - Carbon Plant Decomm/Inventory - WY	128,650	128,650	0	0	0	Regulatory asset established to record WY's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286931	415.724	RA - Cholla U4 - Tax Flowthrough	(232,431)	(232,431)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts of depreciation flowthrough related to the Cholla U4 closure.
286920	415.725	RA - Cholla U4 Closure	(5,207,322)	(5,207,322)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286896	415.734	RA - Cholla Unrecovered Plant -CA	(1,113,454)	(1,113,454)	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736	RA - Cholla Unrecovered Plant -WY	(10,303,892)	(10,303,892)	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.

286913	415.720	RA - Community Solar - OR	(340,216)	(340,216)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(990,324)	(990,324)	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(5,852,410)	(5,852,410)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(384,610)	(384,610)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(10,160,893)	(10,160,893)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,704,435)	(1,704,435)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	173,514	173,514	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(9,355)	(9,355)	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(37,374)	(37,374)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(25,410)	(25,410)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(518,986)	(518,986)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(124,318)	(124,318)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(349,800)	(349,800)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287614	430.100	RA - Demand Side Management - Noncurrent	(47,254,175)	(47,254,175)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287981	415.920	RA - Depreciation Increase - Idaho	37,005	37,005	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(330,555)	(330,555)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,141,557)	(1,141,557)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclass	(960,769)	(960,769)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	152,215	152,215	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
287840	415.410	RA - Energy West Mining	(68,829,223)	(68,829,223)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(22,424,137)	(22,424,137)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	567,207	567,207	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287738	320.270	RA - FAS 158 Pension Liability	(105,617,137)	(105,617,137)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	504,200	504,200	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
286917	415.260	RA - Fire Risk Mitigation - CA	(3,396,997)	(3,396,997)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286933	415.655	RA - GHG Allocation - CA - Noncurrent	(390,628)	(390,628)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(67,920)	(67,920)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
286905	415.530	RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	0	0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(2,006,416)	(2,006,416)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(179,752)	(179,752)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(18,243)	(18,243)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287977	415.885	RA - Noncurrent Reclass - Other	(173,514)	(173,514)	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(472,387)	(472,387)	0	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback.
286910	415.200	RA - OR Transportation Electrification Pilot	(608,674)	(608,674)	0	0	0	Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
286933	415.645	RA - Oregon OCAT Expense Deferral	(315,433)	(315,433)	0	0	0	Regulatory asset account established to record the difference between the amount of Oregon Corporate Activity Tax incurred and the amount already recovered from customers.
287942	430.112	RA - Other - Balance Reclass	(1,775,948)	(1,775,948)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
286928	415.833	RA - Pension Settlement - CA	(119,548)	(119,548)	0	0	0	Regulatory asset established to recover California's portion of a pension settlement that occurred in 2018.
287583	415.826	RA - Pension Settlement - WA	(330,936)	(330,936)	0	0	0	Regulatory asset established to recover Washington's portion of a pension settlement that occurred in 2018.
287972	320.285	RA - Post Employment Costs	959,580	0	0	0	959,580	Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(833,168)	(833,168)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287864	415.852	RA - Powerdale Decommissioning - ID	(1,984)	(1,984)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287858	415.676	RA - Preferred Stock Redemption - WY	(22,435)	(22,435)	0	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287896	415.675	RA - Preferred Stock Redemption Loss - UT	(65,102)	(65,102)	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(10,369)	(10,369)	0	0	0	Reg Asset established to record Washington's portion of stock redemption costs.

287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(160,282)	(160,282)	0	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,405,757)	(1,405,757)	0	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(4,249,328)	(4,249,328)	0	0	0	Regulatory asset established for the UT Solar Incentive program costs.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(91,924)	(91,924)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287960	415.855	RA - Storm Damage Deferral - CA	(63,215)	(63,215)	0	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to a storm in California.
286911	415.430	RA - Transportation Electrification Pilot - CA	76,022	76,022	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
286912	415.431	RA - Transportation Electrification Pilot - WA	(54,461)	(54,461)	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
287899	415.878	RA - UT Liquidation Damages	(111,869)	(111,869)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287906	415.863	RA - UT Subscriber Solar Program	(477,156)	(477,156)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	4,249,328	4,249,328	0	0	0	To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287639	415.510	RA - WA Colstrip #3	(1,077)	(1,077)	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
286904	415.520	RA - WA Decoupling Mechanism	(1,254,592)	(1,254,592)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	0	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
287848	320.281	RA - Post Retirement Settlement Loss	(684,959)	(684,959)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287917	705.451	RL - Property Insurance Reserve - OR	(3,384,516)	(3,384,516)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(4,088,908)	(4,088,908)	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM	(10,423,467)	(10,423,467)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to another regulatory asset for frozen derivative.
FERC 283 - Other								
287661	425.360	Hermiston Swap	(657,828)	(657,828)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287569	720.805	FAS 158 Funded Pension Asset	(2,045,357)	(2,045,357)	0	0	0	Represents the funded pension asset under FAS 158.
286909	720.815	FAS 158 Post-Retirement Asset	(4,205,004)	(4,205,004)	0	0	0	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(457,294)	(457,294)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287669	210.180	Prepaid Membership Fees	(79,151)	(79,151)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287907	210.185	Prepaid Aircraft Maintenance	(49,913)	(49,913)	0	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
287909	210.195	Prepaid - Surety Bond	(54,048)	(54,048)	0	0	0	Prepaid account established to record prepaid surety bond costs that will be amortized ratably over the period of coverage.
287665	210.130	Prepaid Taxes - ID PUC	(88,939)	(88,939)	0	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(293,384)	(293,384)	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(5,115,741)	0	0	0	(5,115,741)	Book-tax difference associated with the limbo of deductibility of property taxes.
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	0	(3,391,794)	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287664	210.120	Prepaid Taxes - UT PUC	(764,742)	(764,742)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287564	425.130	Rogue River-Habitat Enhance	(73,388)	(73,388)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287770	120.205	Trapper Mining Stock Basis	(1,135,743)	(1,135,743)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(369,250)	0	0	0	(369,250)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(716,704)	0	0	0	(716,704)	To record unrealized gains/losses from the long term incentive plan.
287965	415.836	Current Asset Frozen MTM	(2,729,473)	(2,729,473)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to another regulatory asset for frozen derivative.
287492	----	OR BETC - Purchased Credits - Non-Cash	(30,753)	(30,753)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			(3)	(3)	0	0	0	
Subtotal - p277			(365,071,741)	(356,437,832)	0	(8,507,535)	(126,374)	
Less FASB 109 Above if not separately removed			(91,924)	(91,924)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(364,979,817)	(356,345,908)	0	(8,507,535)	(126,374)	

Instructions for Account 283:

- 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

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	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	
2	ADIT-281	Sch. 281 Below	(143,583,856)	(143,583,856)	0	0	0	
3	ADIT-283	Sch. 283 Below	(382,442,919)	(347,237,015)	0	(8,687,026)	564,847	
4	ADIT-190	Sch. 190 Below	760,699,650	734,406,559	561,449	0	25,731,642	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,629,242,901)	(1,684,093,852)	(806,117,724)	7,923,760	(119,871,361)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.0164%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(806,117,724)	2,299,193	(11,012,015)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(814,830,546)
9	Beginning of Year Total (Attachment 1)				(767,419,511)	2,930,617	(10,940,061)	(775,428,955)
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						(795,129,751)

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

Schedule ADIT-190

Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287180	505.450	Accrued Payroll Taxes	3,085,569	0	0	3,085,569	Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560	Pension Liability UMWUA Withdrawal	28,303,872	28,303,872	0	0	Accrued liability for the Energy West Mining UMWUA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	6,376,812	0	0	6,376,812	Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200	Deferred Comp. Accrual - Cash Basis	2,134,413	0	0	2,134,413	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	784,322	0	0	784,322	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual - Cash Basis	381,172	381,172	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	7,405,733	0	0	7,405,733	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	546,673	0	0	546,673	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	5,397,392	0	0	5,397,392	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462	720.820	FAS 158 SERP Liability	13,200,090	13,200,090	0	0	0 Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287249	415.839	NonCurr Liab - Frozen MTM	8,961,246	8,961,246	0	0	0 Non-current liability for frozen mark to market derivatives.
Regulatory Liabilities:							
287045	610.155	RL - WA - Plant Closure Costs	333,329	333,329	0	0	Regulatory liability established to record the authorized plant closure costs for Jim Bridger and Colstrip Unit 4 pursuant to Docket UE-191024.
287047	610.150	RL - Bridger Accelerated Depreciation & Reclamation - OR	894,814	894,814	0	0	Regulatory liability established to record the authorized deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
287048	705.425	RL - Bridger Accelerated Depreciation - WA	626,813	626,813	0	0	Regulatory liability established to record the deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant pursuant to Docket UE-191024.
287049	705.352	RL - Klamath Dams Removal - CA	64,244	64,244	0	0	Regulatory liability established to record the giveback of excess funds collected from California customers for Klamath River Dams Removal.
287051	705.340	RL - Income Tax Deferral - CA	693,274	693,274	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287053	705.342	RL - Income Tax Deferral - OR	1,621,622	1,621,622	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL - Income Tax Deferral - WA	2,194,452	2,194,452	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287056	705.345	RL - Income Tax Deferral - WY	201,039	201,039	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	488,095	488,095	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	2,082,742	2,082,742	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287063	705.348	RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	5,683,657	5,683,657	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	3,140,136	3,140,136	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	8,468,227	8,468,227	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.

287111	705.287	RL - Protected PP&E EDIT - CA	7,993,123	7,993,123	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	20,492,984	20,492,984	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	89,706,728	89,706,728	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	20,945,893	20,945,893	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	50,899,241	50,899,241	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	158,475,755	158,475,755	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	378,524	378,524	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	5,155,427	5,155,427	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	8,877,468	8,877,468	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287173	415.942	RL - Steam Decommissioning - WA	877,647	877,647	0	0	0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger incremental decommissioning pursuant to Docket UE-191024
287174	705.410	RL - Cholla Decommissioning - CA	(12,328)	(12,328)	0	0	0	Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175	705.411	RL - Cholla Decommissioning - ID	619,166	619,166	0	0	0	Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176	705.412	RL - Cholla Decommissioning - OR	2,054,922	2,054,922	0	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	4,683,378	4,683,378	0	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178	705.414	RL - Cholla Decommissioning - WY	(38,198)	(38,198)	0	0	0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL - OR Clean Fuels Program	1,221,813	1,221,813	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL - Income Tax Property Flowthru	(62,855,975)	(62,855,975)	0	0	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL - Income Tax Property Flowthru - PMI	636,942	636,942	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287191	705.280	RL - Non-Property EDIT - CA	99,863	99,863	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287195	705.284	RL - Non-Property EDIT - WA	260,950	260,950	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287198	320.279	RL - FAS 158 Post-Retirement	6,465,408	6,465,408	0	0	0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL - WA Decoupling Mechanism	81,566	81,566	0	0	0	Regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	8,565,043	8,565,043	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	148,244	148,244	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,673,798	1,673,798	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287213	425.381	RL - BPA Balance Act - ID	6,863	6,863	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	15,026	15,026	0	0	0	Contra regulatory liability established to account for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287227	705.531	RL - UT Solar Feed-in Tariff - NC	3,026,841	3,026,841	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287231	705.519	RL - WA Def NPC - Noncurrent	680,043	680,043	0	0	0	Regulatory liability established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287233	705.515	RL - OR Def NPC - Noncurrent	1,952,262	1,952,262	0	0	0	Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established to record the Oregon 2017 FERC Refund.
287235	705.511	RL - CA Def NPC - Noncurrent	574,598	574,598	0	0	0	Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287237	705.755	RL - Noncurrent Reclass-Other	85,990	85,990	0	0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Revenue	1,525,563	1,525,563	0	0	0	Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances
287252	705.263	RL - Sale of REC - WA	9,790	9,790	0	0	0	Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credits revenue that will be given back to Washington customers.
287262	100.100	RL ITC	141,964	141,964	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	84,697	84,697	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	325,872	325,872	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	108,478	108,478	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.

287274	705.261	RL - Sale of RECs - OR	105,801	105,801	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company. This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287284	610.147	Reg Liability-Other - Balance Reclass	3,361,531	3,361,531	0	0	0	
287299	705.265	RL - OR Energy Conservation Charge	953,780	953,780	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287304	610.146	OR Reg Asset/Liab Cons	(111,560)	(111,560)	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287312	105.402	ARO Reg Liabilities	17,231,816	17,231,816	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill. Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287316	715.720	Reg Liability - BPA Balancing Account - WA	205,301	205,301	0	0	0	
287389	610.145	RL- DSM Balance	867,977	867,977	0	0	0	
287390	610.141	RL - WA Rate Refunds	700,026	700,026	0	0	0	Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395	730.175	RL - FAS 133 Derivatives - Unrealized Gain/Loss	13,041,268	13,041,268	0	0	0	Regulatory liability established to record the effects of changes in fair value of certain derivative instruments entered into to hedge the Company's future retail resource requirements.
287418	705.241	RL- Alternative Rate for Energy Program - CARE - CA	153,908	153,908	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,272,061	1,272,061	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	336,911	336,911	0	0	0	Regulatory liability established to record the balancing account activities for the Utah Home Energy LifeLine Program.
287453	610.143	RL - WA Low Energy Program	(640,880)	(640,880)	0	0	0	Regulatory liability established to record the balancing account activities for the Washington Low Income Energy Assistance Program.
287473	705.270	RL - Blue Sky Program OR	550,267	550,267	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	122,968	122,968	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	33,026	33,026	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,390,294	1,390,294	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	36,773	36,773	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	161,800	161,800	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	1,317,194	1,317,194	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limitation	187,893	187,893	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	66,976,846	66,976,846	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(14,104,595)	(14,104,595)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930,100 Oregon BETC Credits	584,208	584,208	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	331,353	331,353	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	75,465	75,465	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	18,813,201	18,813,201	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	132,444	132,444	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	275,386	275,386	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
87341/28797/10.530/415.8		Injuries & Damages Accrual - Cash Basis	34,476,231	34,476,231	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	72,638,523	72,638,523	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287100	-----	Valuation Allowance for State Credit DTA	(12,292,199)	(12,292,199)	0	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287179	910.535	Klamath Settlement Obligation	584,654	584,654	0	0	0	Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287183	425.160	Lease Liability (Operating Lease)	2,709,404	2,709,404	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.225	Deferred Revenue - Other	206,891	206,891	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	57,400	57,400	0	0	0	Reserve against receivable due from joint owners.
287215	910.936	Realized G/L Trading Sec	728	0	0	0	728	Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287216	605.715	Trapper Mine Contract Obligation	1,983,464	1,983,464	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,715	57,715	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	18,518,922	18,518,922	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	575,286	575,286	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	3,178,712	3,178,712	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.

287254	705.450	Reg Liability - Property Insurance Reserve - CA	136,890	136,890	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287256	705.452	Reg Liab - WA Property Insurance Reserve	(4,641)	(4,641)	0	0	0	Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Liab - ID Property Insurance Reserve	274,582	274,582	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Liab - UT Property Insurance Reserve	431,027	431,027	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	227,366	227,366	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287270	-----	Valuation Allowance for DTA	(2,718,055)	(2,718,055)	0	0	0	Valuation allowance against state net operating loss carryforwards that may not be utilized before expiration.
287290	425.150	Lewis River- LWD Fund Liab	262,450	262,450	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	532,974	532,974	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,567	137,567	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	561,449	0	561,449	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	4,608,428	4,608,428	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	872,366	872,366	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	828,264	828,264	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,361,820	5,361,820	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,081,653	4,081,653	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	15,274	15,274	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	406,016	406,016	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	571,190	571,190	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,660,987	3,660,987	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287447	720.830	Western Coal Carr Ret Med Accrual	2,065,766	0	0	0	2,065,766	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287482	205.025	Fuel Cost Adjustment	670,527	670,527	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	-----	Non-curr def fed tax cor ben of int	332,209	332,209	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	(11,973)	(11,973)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	71,819	71,819	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	(2,588)	(2,588)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			19	19	0	0	0	
Subtotal - p234			701,421,321	673,062,464	561,449	0	27,797,408	
Less FASB 109 Above if not separately removed			(61,344,095)	(61,344,095)	0	0	0	
Less FASB 106 Above if not separately removed			2,065,766	0	0	0	2,065,766	
Total			760,699,650	734,406,559	561,449	0	25,731,642	

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.

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

Account 281	A	B	C	D	E	F	G	
								Total
Electric:								
287960	-----	Accelerated Pollution Control Facilities Depreciation	(143,583,856)	(143,583,856)	0	0	0	Depreciation on pollution control facilities.
Rounding			0	0	0	0	0	
Subtotal - p275			(143,583,856)	(143,583,856)	0	0	0	
Less FASB 109 Above if not separately removed			0	0	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(143,583,856)	(143,583,856)	0	0	0	

Instructions for Account 281:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange." Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,138,516)	(4,138,516)	0	0	0	
287766	610.101	Amortization NOPAs 99-00 RAR	39,220	39,220	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	Asset Retirement Obligation	(30,835,148)	(30,835,148)	0	0	0	Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142	Avoided Costs	211,963,420	211,963,420	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(110,631)	0	0	(110,631)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	3,151,269,034	3,151,269,034	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	13,841,533	13,841,533	0	0	0	Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
287605	105.146	Capitalization of Test Energy	5,627,948	5,627,948	0	0	0	Book-tax basis difference related to test energy revenues which are received/learned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(24,282,107)	(24,282,107)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,979,766	24,979,766	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	806,855,823	(806,855,823)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	33,645,425	0	0	(33,645,425)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	116,484,291	0	0	(116,484,291)	PowerTax Report #257: General Book Allocation Group.
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(15,024)	(15,024)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	332,638,465	332,638,465	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(248,847,482)	(248,847,482)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,611,162	1,611,162	0	0	0	Reserve established for inactive projects included in CWIP.
287605	105.141	Debt AFUDC	(189,606,230)	(189,606,230)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,953,665)	(1,953,665)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(46,629,188)	(46,629,188)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(134,198,080)	(134,198,080)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3,045,255)	(3,045,255)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,364,730,483)	(5,364,730,483)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(93,273,943)	(93,273,943)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	16,721,417	0	0	16,721,417	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.131	Idaho Disallowed Loss	513,632	513,632	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(269,264,827)	(269,264,827)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(342,036)	(342,036)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(303,919)	(303,919)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,961,866	0	0	0	3,961,866	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	176,650	0	176,650	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	143,583,856	143,583,856	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	24,168,945	24,168,945	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(497,930,703)	(497,930,703)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Steam Decommissioning - ID	(298,254)	(298,254)	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs associated with steam assets.
287222	415.934	RL - Steam Decommissioning - UT	4,192,908	4,192,908	0	0	0	Regulatory liability established to defer Utah's share of the incremental decommissioning costs associated with steam assets.
287223	415.935	RL - Steam Decommissioning - WY	696,887	696,887	0	0	0	Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs associated with steam assets.
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,953,665	1,953,665	0	0	0	Deferred tax balance related to the regulatory liability related to protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.

287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(192,181,929)	(192,181,929)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax
287313	105.450	RL - Non-ARO Liability	269,264,827	269,264,827	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,715,908)	(2,715,908)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(41,832)	(41,832)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	94,152	94,152	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	7,887,679	7,887,679	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	0	0	0	0	0	
Subtotal - p275			(3,054,144,040)	(2,117,907,804)	(806,679,173)	16,610,786	(146,167,850)	
Less FASB 109 Above if not separately removed			(190,228,264)	(190,228,264)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	

Instructions for Account 282:

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
286688	320.287	RA - Pension Settlement - UT	(438,406)	(438,406)	0	0	0	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286687	320.286	RA - Pension Settlement - OR	(1,094,882)	(1,094,882)	0	0	0	Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286689	320.288	RA - Pension Settlement - WY	(502,545)	(502,545)	0	0	0	Regulatory asset established to defer Wyoming's portion of the pension settlement loss that occurred in 2021.
286890	415.100	RA - Equity Advisory Group - WA	(131,620)	(131,620)	0	0	0	Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.
286891	415.943	RA - Covid-19 Bill Assist Program - OR	(2,660,190)	(2,660,190)	0	0	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892	415.944	RA - Covid-19 Bill Assist Program - WA	(739,088)	(739,088)	0	0	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
286893	415.755	RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0	0	Regulatory asset established to record Washington's share of major maintenance expense for the Colstrip Unit No. 4.
286894	415.261	RA - Wildland Fire Protection - UT	245,317	245,317	0	0	0	Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286896	415.734	RA - Cholla Unrecovered Plant -CA	(1,054,156)	(1,054,156)	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736	RA - Cholla Unrecovered Plant -WY	(9,835,533)	(9,835,533)	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Contra-regulatory asset established to record a probable disallowance of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Contra-regulatory asset established to record a probable disallowance of California's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904	415.520	RA - WA Decoupling Mechanism	(34,505)	(34,505)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910	415.200	RA - OR Transportation Electrification Pilot	(1,413,171)	(1,413,171)	0	0	0	Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286911	415.430	RA - Transportation Electrification Pilot - CA	54,041	54,041	0	0	0	Regulatory asset established to defer costs related to California's pilot programs aimed at accelerating transportation electrification in California.
286912	415.431	RA - Transportation Electrification Pilot - WA	(144,580)	(144,580)	0	0	0	Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286913	415.720	RA - Community Solar - OR	(478,518)	(478,518)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
286917	415.260	RA - Fire Risk Mitigation - CA	(5,475,011)	(5,475,011)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920	415.725	RA - Cholla U4 Closure	(4,270,012)	(4,270,012)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286925	415.728	Contra RA - Cholla U4 Closure OR	25,590	25,590	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926	415.729	Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286927	415.730	Contra RA - Cholla U4 Closure WY	101,169	101,169	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286928	415.833	RA - Pension Settlement - CA	(197,233)	(197,233)	0	0	0	Regulatory asset established to recover California's portion of pension settlement losses.
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	151,006	151,006	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.

286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(3,408,499)	(3,408,499)	0	0	0	Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
286933	415.645	RA - Oregon OCAT Expense Deferral	(157,481)	(157,481)	0	0	0	Regulatory asset account established to record the difference between the amount of Oregon
286933	415.655	RA - GHG Allocation - CA - Noncurrent	(717,234)	(717,234)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
286936	415.255	RA - Wind Test Energy Deferral - WY	(54,344)	(54,344)	0	0	0	Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-EM-21
286938	415.646	RA - Oregon Metro Business Tax	(6,185)	(6,185)	0	0	0	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Docket UM 2138.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(96,413)	(96,413)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
287571	415.702	RA - Lake Side Settlement - WY	(173,033)	(173,033)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287573	415.873	RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3,181,956)	(3,181,956)	0	0	0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287576	430.110	RA - DSM Balance Reclass	(867,977)	(867,977)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826	RA - Pension Settlement - WA	(620,092)	(620,092)	0	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(9,471)	(9,471)	0	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287591	415.301	RA - Environmental Costs - WA	746,616	746,616	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(5,130,426)	(5,130,426)	0	0	0	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM) deferrals.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(6,504,909)	(6,504,909)	0	0	0	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) deferrals.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(62,696)	(62,696)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(7,094)	(7,094)	0	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
287614	430.100	RA - Demand Side Management - Noncurrent	(51,023,353)	(51,023,353)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287634	415.300	RA - Environmental Costs	(27,388,281)	(27,388,281)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287642	105.401	RA - ARO	(59,035,189)	(59,035,189)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(697,297)	(697,297)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287738	320.270	RA - FAS 158 Pension Liability	(67,543,831)	(67,543,831)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	318,612	318,612	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(49,203)	(49,203)	0	0	0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	85,990	85,990	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287840	415.410	RA - Energy West Mining	(47,792,143)	(47,792,143)	0	0	0	Regulatory asset established to record the deferral of costs associated with the Utah Mine Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	310,618	310,618	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	704,078	704,078	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,984,599	1,984,599	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	1,054,042	1,054,042	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	720,231	720,231	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848	320.281	RA - Post Retirement Settlement Loss	(504,200)	(504,200)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287849	415.424	Contra RA - Deer Creek Abandonment	11,404,387	11,404,387	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287858	415.676	RA - Preferred Stock Redemption - WY	(15,443)	(15,443)	0	0	0	Regulatory asset established to record Wyoming's portion of stock redemption costs.
287861	415.857	RA - Deferred Overburden Costs - ID	(159,803)	(159,803)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(418,867)	(418,867)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,147,759)	(1,147,759)	0	0	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(11,018)	(11,018)	0	0	0	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals.
287886	415.837	RA - Frozen MTM	(8,961,246)	(8,961,246)	0	0	0	Regulatory asset related to frozen mark to market derivatives.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(51,369)	(51,369)	0	0	0	Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(22,227,020)	(22,227,020)	0	0	0	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(1,019,480)	(1,019,480)	0	0	0	Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers.
287899	415.878	RA - UT Liquidation Damages	(103,264)	(103,264)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287903	415.879	RA - Liquidation Damages - N2 - WY	(16,840)	(16,840)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(472,366)	(472,366)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287911	415.699	RA - BPA Balancing Account - OR	(887,962)	(887,962)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.

287917	705.451	RL - Property Insurance Reserve - OR	(5,705,317)	(5,705,317)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(534,984)	(534,984)	0	0	0	Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(99,085)	(99,085)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(389,389)	(389,389)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287939	415.115	RA - Utah STEP Pilot Program Balance Account	2,670,717	2,670,717	0	0	0	Regulatory asset established to record the balancing account activity for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942	430.112	RA - Other - Balance Reclass	(3,361,531)	(3,361,531)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287960	415.855	RA - Storm Damage Deferral - CA	(96,569)	(96,569)	0	0	0	Regulatory Asset established to defer storm related costs in California
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(2,670,717)	(2,670,717)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287972	320.285	RA - Post Employment Costs	2,103,559	0	0	0	2,103,559	Regulatory asset established as an offset to the increase in post-employment obligations.
287977	415.885	RA - Noncurrent Reclass - Other	(85,990)	(85,990)	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287981	415.920	RA - Depreciation Increase - Idaho	(3,427,447)	(3,427,447)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014 and the implementation of new rates effective January 1, 2021.
287982	415.921	RA - Depreciation Increase - Utah	(299,074)	(299,074)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,032,837)	(1,032,837)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Steam Deferred Depreciation - UT	(1,192,930)	(1,192,930)	0	0	0	Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to Docket 20-035-04.
287994	415.929	RA - Carbon Decommissioning - CA	(92,132)	(92,132)	0	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(44,810)	(44,810)	0	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
287997	415.862	RA - CA Mobile Home Park Conversion	(53,420)	(53,420)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
FERC 283 - Other								
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
286909	720.815	FAS 158 Post-Retirement Asset	(8,109,999)	(8,109,999)	0	0	0	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(418,623)	(418,623)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287336	730.120	FAS 133 Derivatives - Book Unrealized	(13,026,247)	(13,026,247)	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287492	-----	OR BETC - Purchased Credits - Non-Cash	(15,848)	(15,848)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287564	425.130	Rogue River-Habitat Enhance	(96,044)	(96,044)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license. PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287569	720.805	FAS 158 Funded Pension Asset	(15,544,398)	(15,544,398)	0	0	0	Represents the funded pension asset under FAS 158.
287661	425.360	Hermiston Swap	(615,614)	(615,614)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287662	210.100	Prepaid Taxes - OR PUC	(352,188)	(352,188)	0	0	0	Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	Prepaid Taxes - UT PUC	(852,418)	(852,418)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(69,907)	(69,907)	0	0	0	Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(76,620)	(76,620)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(5,295,232)	0	0	(5,295,232)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287770	120.205	Trapper Mining Stock Basis	(944,320)	(944,320)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(582,461)	0	0	0	(582,461)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287907	210.185	Prepaid Aircraft Maintenance	(24,587)	(24,587)	0	0	0	Prepaid account established for prepaid aircraft maintenance costs.
287908	210.190	Prepaid Water Rights	(98,924)	(98,924)	0	0	0	Prepaid account for prepaid water rights and water fees.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(956,251)	0	0	0	(956,251)	To record unrealized gains/losses from the long term incentive plan.
Rounding			(16)	(16)	0	0	0	
Subtotal - p277			(382,542,004)	(347,336,100)	0	(8,687,026)	564,847	
Less FASB 109 Above if not separately removed			(99,085)	(99,085)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(382,442,919)	(347,237,015)	0	(8,687,026)	564,847	

Instructions for Account 283:

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

2. ADIT items related only to Transmission are directly assigned to Column D

3. ADIT items related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F

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

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

Summary Table: (Excess) / Deficient ADIT		
Source	Rate Base Adjustment	Income Tax Allowance
Att 1B - 2017 TCJA	(356,992,668)	(19,896,011)
Total	(356,992,668)	(19,896,011)
	Appendix A, Line 33B	Appendix A, Line 135b

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 262-263, Col (L)	Allocator	Allocated Amount
Plant Related		Net Plant Allocator	
Real Property	162,344,531		
Possessory taxes	507,279		
1 Total Plant Related	162,851,810	29.0164%	47,253,788
Labor Related		Wages & Salary Allocator	
Federal FICA	0		
Federal Unemployment	0		
State Unemployment	0		
2 Total Labor Related	0	9.1865%	0
Other Included		Net Plant Allocator	
Annual Report	95,880		
3 Total Other Included	95,880	29.0164%	27,821
4 Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	162,947,690		47,281,609
Currently Excluded			
Local Franchise	32,291,808		
Montana Energy License	268,822		
Montana Wholesale Energy	192,855		
Idaho Generation Tax (KWh)	48,874		
Oregon Department of Energy	1,609,682		
Wyoming Wind Generation Tax	2,105,610		
Washington Public Utility Tax	13,887,414		
Other (Business & Occupation, Nevada Comm. Tax, Use)	53,976		
5 Subtotal Excluded Taxes	50,459,041		
6 Total Other Taxes Included and Excluded (Line 4 + Line 5)	213,406,731		
7 Total Other Taxes			
114.14c	213,406,731		
8 Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			3,461,106
2	Pole Attachments - Transmission Related			263,843
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			1,932,418
5	Miscellaneous General Revenues		<i>detail below</i>	49,787
6	Account 454 subtotal		(Sum Lines 1-5)	6,262,922
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	6,406,882
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	117,883,443
10	Facilities Charges including Interconnection Agreements	Note 2		2,184,428
11	Transmission maintenance revenue		Account 456.2	640,484
12	Account 456 subtotal		(Sum Lines 7-11)	127,115,237
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	133,378,159

Detail for selected items above

Miscellaneous General Revenues

Rents - General	0
One Utah Center and North Temple office subleases	327,362
Parking Rent: Lloyd Center, Portland, Oregon	214,592
Rents - Common Affiliate - Kern River	0
Rents - Non-Common	0
Total Miscellaneous General Revenue	541,954
Wages & Salary Allocator	9.19%
Total Allocated Miscellaneous General Revenue	49,787

Distribution Underbuild

Third party attachments	0
Common pole location fixed annual revenue credit	fixed 555,768
Distribution Underbuild - Transmission related	555,768

Notes

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

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

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	416,630,993
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)) 48.19%
118	Preferred percent	Preferred Stock	(Line 110 / (Lines 90 + 110 +116)) 0.01%
119	Common percent	Common Stock	(Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 51.79%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt	(Line 103 / Line 96) 4.68%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock	(Line 111 / Line 110) 6.75%
122	Common Cost	Common Stock	(Note H) Fixed plus 100 basis points 10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * Line 120) 2.25%
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * Line 121) 0.00%
125	Weighted Cost of Common	Common Stock	(Line 119 * Line 122) 5.59%
126	Rate of Return on Rate Base (ROR)		(Sum Lines 123 to 125) 7.85%
127	Investment Return = Rate Base * Rate of Return		(Line 52 * Line 126) 359,891,042

Composite Income Taxes			
Income Tax Rates			
128	FIT = Federal Income Tax Rate		21.00%
129	SIT = State Income Tax Rate or Composite		4.54%
130	p = percent of federal income tax deductible for state purposes		0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	24.59%
132	CIT = T / (1-T)		32.60%
133	1 / (1-T)		132.60%
ITC Adjustment			
134	Amortized Investment Tax Credit		(388,582)
135	ITC Adjust. Allocated to Trans. - Grossed Up		(515,269)
136	Income Tax Component =	$CIT = (T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$	83,637,814
136b	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)	(26,382,594)
137	Total Income Taxes		56,739,952

PacifiCorp
Attachment 5 - Cost Support

Plant In Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes		
Calculation of Transmission Plant In Service							
1	December	204.58b	Footnotes	Year	Balance		
2	January	Monthly Balances		2020	7,627,712,649	-	
3	February	Monthly Balances		2021	7,636,344,400		
4	March	Monthly Balances		2021	7,653,035,468		
5	April	Monthly Balances		2021	7,681,811,392		
6	May	Monthly Balances		2021	7,696,316,909		
7	June	Monthly Balances		2021	7,704,181,309		
8	July	Monthly Balances		2021	7,736,124,219		
9	August	Monthly Balances		2021	7,816,523,703		
10	September	Monthly Balances		2021	7,818,883,845		
11	October	Monthly Balances		2021	7,828,967,977		
12	November	Monthly Balances		2021	7,857,978,034		
13	December	204.58g		2021	7,883,496,301		
14	Transmission Plant In Service	(sum lines 1-13) /13	(Note M)	True-up	7,756,261,485	Appendix A input	
Calculation of Distribution Plant In Service							
15	December	204.75b		Year	Balance		
16	January	Monthly Balances		2020	7,647,962,060	-	
17	February	Monthly Balances		2021	7,668,224,916		
18	March	Monthly Balances		2021	7,687,347,498		
19	April	Monthly Balances		2021	7,713,581,697		
20	May	Monthly Balances		2021	7,736,926,271		
21	June	Monthly Balances		2021	7,767,556,427		
22	July	Monthly Balances		2021	7,803,374,232		
23	August	Monthly Balances		2021	7,826,859,342		
24	September	Monthly Balances		2021	7,843,379,691		
25	October	Monthly Balances		2021	7,877,253,457		
26	November	Monthly Balances		2021	7,902,580,938		
27	December	204.75g		2021	7,942,141,589		
28	Distribution Plant In Service	(sum lines 15-27) /13		True-up	8,032,285,954	-	
29	December	204.5b		Year	Balance		
30	December	204.5g		2020	1,054,374,613	-	
31	Intangible Plant In Service	(sum lines 29 & 30) /2	(Note N)	True-up	1,080,424,706	Appendix A input	
Calculation of General Plant In Service							
32	December	204.99b		Year	Balance		
33	December	204.99g		2020	1,349,470,354	-	
34	General Plant In Service	(sum lines 32 & 33) /2	(Note N)	True-up	1,376,963,716	Appendix A input	
Calculation of Production Plant In Service							
35	December	204.46b		Year	Balance		
36	January	Monthly Balances		2020	12,652,732,709	-	
37	February	Monthly Balances		2021	12,831,985,426		
38	March	Monthly Balances		2021	12,958,160,624		
39	April	Monthly Balances		2021	13,167,408,234		
40	May	Monthly Balances		2021	13,243,363,863		
41	June	Monthly Balances		2021	13,268,952,879		
42	July	Monthly Balances		2021	13,372,875,013		
43	August	Monthly Balances		2021	13,407,960,024		
44	September	Monthly Balances		2021	13,414,605,549		
45	October	Monthly Balances		2021	13,423,964,195		
46	November	Monthly Balances		2021	13,437,334,696		
47	December	204.46g		2021	13,451,861,667		
48	Production Plant In Service	(sum lines 35-47) /13		True-up	13,476,057,172	-	
49	Electric Plant Sold	204.102g			0	-	
6	50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-up	31,242,730,613	Appendix A input

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes		
Calculation of Transmission Accumulated Depreciation							
51	December	Prior year 219.25c		Year	Balance		
52	January	Monthly Balances		2020	1,942,552,607	-	
53	February	Monthly Balances		2021	1,951,149,198		
54	March	Monthly Balances		2021	1,959,917,145		
55	April	Monthly Balances		2021	1,972,925,665		
56	May	Monthly Balances		2021	1,983,039,097		
57	June	Monthly Balances		2021	1,993,581,730		
58	July	Monthly Balances		2021	2,001,550,523		
59	August	Monthly Balances		2021	2,009,099,475		
60	September	Monthly Balances		2021	2,018,779,138		
61	October	Monthly Balances		2021	2,028,675,490		
62	November	Monthly Balances		2021	2,038,288,372		
63	December	219.25c		2021	2,048,121,683		
25	64	Transmission Accumulated Depreciation	(sum lines 51-63) /13	(Note M)	True-up	1,999,529,240	Appendix A input
Calculation of Distribution Accumulated Depreciation							
		Source		Year	Balance		

65	December	Prior year 219.26c		2020	3,027,035,454	-	
66	January	Monthly Balances		2021	3,036,852,707	-	
67	February	Monthly Balances		2021	3,046,017,234	-	
68	March	Monthly Balances		2021	3,061,257,736	-	
69	April	Monthly Balances		2021	3,071,234,009	-	
70	May	Monthly Balances		2021	3,082,425,026	-	
71	June	Monthly Balances		2021	3,093,005,070	-	
72	July	Monthly Balances		2021	3,102,740,969	-	
73	August	Monthly Balances		2021	3,112,233,506	-	
74	September	Monthly Balances		2021	3,122,905,413	-	
75	October	Monthly Balances		2021	3,130,159,324	-	
76	November	Monthly Balances		2021	3,143,992,515	-	
77	December	219.26c		2021	3,143,599,734	-	
78	Distribution Accumulated Depreciation	(sum lines 65-77) /13		True-up	3,090,266,054	-	
Calculation of Intangible Accumulated Depreciation		Source		Year	Balance		
79	December	Prior year 200.21c		2020	689,402,579	-	
80	December	200.21c		2021	725,504,660	-	
8	81	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2	(Note N)	True-up	707,453,619	Appendix A input
Calculation of General Accumulated Depreciation		Source		Year	Balance		
82	December	Prior year 219.28c		2020	508,181,970	-	
83	December	219.28c		2021	519,932,106	-	
26	84	Accumulated General Depreciation	(sum lines 82 & 83) /2	(Note N)	True-up	514,057,038	Appendix A input
Calculation of Production Accumulated Depreciation		Source		Year	Balance		
85	December	Prior year 219.20 through 219.24		2020	4,462,427,281	-	
86	January	Monthly Balances		2021	4,508,899,821	-	
87	February	Monthly Balances		2021	4,551,671,894	-	
88	March	Monthly Balances		2021	4,556,216,951	-	
89	April	Monthly Balances		2021	4,611,484,440	-	
90	May	Monthly Balances		2021	4,652,334,003	-	
91	June	Monthly Balances		2021	4,697,939,131	-	
92	July	Monthly Balances		2021	4,746,552,034	-	
93	August	Monthly Balances		2021	4,793,394,200	-	
94	September	Monthly Balances		2021	4,836,036,987	-	
95	October	Monthly Balances		2021	4,864,952,174	-	
96	November	Monthly Balances		2021	4,916,607,099	-	
97	December	219.20 through 219.24		2021	4,965,743,651	-	
98	Production Accumulated Depreciation	(sum lines 85-97) /13		True-up	4,704,943,051	-	
7	99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	True-up	10,308,795,383	Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		True-up	11,016,249,002	-	

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	
		Appendix A input	True-up	0	beg-of-year and end-of-year average
42	Construction Materials & Supplies	Prior Year	227.5c	176,943,869	
		Current Year	227.5c	203,514,526	
		Appendix A input	True-up	190,229,198	beg-of-year and end-of-year average
45	Transmission Materials & Supplies	Prior Year	227.8c	1,231,929	
		Current Year	227.8c	815,425	
		Appendix A input	True-up	1,023,677	beg-of-year and end-of-year average

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission related portion	Appendix A input	Details
133	Amortized Investment Tax Credit Utility Investment Tax Credit Adj. - Net (411.4)		114.19c	(1,339,178)	Net Plant Allocator 29.02%	(388,682)	
		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	30,492			
		Current end of year balance	266 footnotes	24,871			
		Average		27,682	29.02%	8,032	(enter negative in Appendix A)

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Land Held for Future Use							
		Prior Year	214,47d	23,912,440	1,679,914	22,232,526	Detail for transmission-related value on Attachment 12
23		Current Year	214,47d	14,811,003	1,517,970	13,293,033	Detail for transmission-related value on Attachment 12
	(Notes B & L)	Appendix A Input	True-up		1,598,942		beg-of-year and end-of-year average

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total		Details
Excluded Membership Dues Expense						
FERC Form No. 1 page 335				Included	Excluded	
Page 335, Line 1 (Industry Association Dues)						
	American Clean Power	component of 335 Ln 1b	212,500		212,500	
	Edison Electric Institute	component of 335 Ln 1b	1,003,264	1,003,264		
	Intermountain Electrical Association	component of 335 Ln 1b	9,500		9,500	
	North American Transmission Forum	component of 335 Ln 1b	95,738	95,738		
	Northwest Public Power Association	component of 335 Ln 1b	1,810		1,810	
	Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	79,486		79,486	
	Rocky Mountain Electrical League	component of 335 Ln 1b	18,000		18,000	
	The National Hydropower Association, Inc.	component of 335 Ln 1b	71,832		71,832	
	UMS Group	component of 335 Ln 1b	42,000		42,000	
	Western Energy Supply Transmission Associates	component of 335 Ln 1b	43,379		43,379	
		Page 335, Line 1 Subtotal	1,577,509			
	Page 335, Lines 7 - 28 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
	Lines 7 - 28	Page 335, Lines 7-28	251,609		251,609	
	Other (Individually less than \$5,000)	Page 335, Line 29	112,877		112,877	
	Directors' Fees - Regional Advisory Board	Page 335, Line 36	18,000		18,000	
	Rating Agency and Trustee Fees	Page 335, Lines 31-35	560,121	560,121		
63	Total	(Note C)	Appendix A Input		860,993	
PBOP						
	Fixed PBOP expense		Annual Update Informational Filing		1,701,106	
	Actual PBOP expense		Attachement 17		1,701,106	
58	Adjusted total (Current year actual)		Appendix A Input	True-up	0	Authorized Filled Expense minus Actual Expense
Property Insurance						
	Property Insurance Account 924		320.185b		4,207,600	
70	Total	(Note F)	Appendix A Input		4,207,600	

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:							
	Annual Fee		350.19d	2,587,098	2,587,098		
	Annual Fee - hydro		350.20d	3,408,208		3,408,208	
	Transmission Rate Case		350.21d	329,045	329,045		
	Other Regulatory		350.22d	1,769,419	483,502	1,285,917	
67	Total		sum	8,093,769	3,399,644	4,694,125	

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Safety Related	Non-safety Related	Details
Directly Assigned A&G							
68	General Advertising Exp Account 930.1 - Safety-related Advertising		320.191b	8,074	0	8,074	Based on FERC 930.1 download

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Education & Outreach Appendix A Input	Other	Details
Directly Assigned A&G					
71	General Advertising Exp Account 930.1 - Education and Outreach	320.191b	8,074	0	8,074 Based on FERC 930.1 download

Multistate worksheet

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

Adjustments to Transmission O&M

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related Appendix A Input	Details
53	Transmission O&M	320.112b	232,301,840	(139,972)	232,161,868
Adjustment for Ancillary Services Accounts 561-561.5					
	(561.1) Load Dispatching	320.84b	0		
	(561.1) Load Dispatch-Reliability	320.85b	0		
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647		
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544		
	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,309,902	0	10,309,902 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	320.96b	159,058,497	0	159,058,497

Facility Credits under Section 30.9 of the OATT

Appendix A Line #s, Descriptions, Notes, Form No. 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	4,690,561	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)	<table border="0"> <tr> <td>Prior Year</td> <td>(147,761,488)</td> </tr> <tr> <td>Current Year</td> <td>(147,968,140)</td> </tr> <tr> <td>Appendix A input</td> <td>True-up</td> </tr> <tr> <td></td> <td>(147,863,814) beg-of-year and end-of-year average</td> </tr> </table>	Prior Year	(147,761,488)	Current Year	(147,968,140)	Appendix A input	True-up		(147,863,814) beg-of-year and end-of-year average
Prior Year	(147,761,488)									
Current Year	(147,968,140)									
Appendix A input	True-up									
	(147,863,814) beg-of-year and end-of-year average									

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 134,616,361
	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 134,616,361 Appendix A Input
General Plant		
	Depreciation expense (403) (Note H)	336.10b 47,034,116
	Amortization of limited term electric plant (404) (Note H)	336.10d 591,957
77	General Depreciation Expense Including Amortization of Limited Term Plant (Note H)	sum 47,626,073 Appendix A Input
Intangible plant		
	Amortization of limited term electric plant (404) (Note H)	336.1d 58,013,199
	Amortization of other electric plant (405) (Note H)	336.1e 0
78	Total Intangible Amortization (Note H)	sum 58,013,199 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

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

Please refer to the 'Material Changes Summary' filed with 2018 annual update for a discussion of the items previously included in this section.

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

Instruction Summary

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

Worksheet

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

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

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

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

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

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

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New Plant Carrying Charge

Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)

Formula Line

A	157	Net Plant Carrying Charge without Depreciation	9.0707%
B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	9.6178%
C		Line B less Line A	0.5471%

FCR if CIAC

D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	2.3805%
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The FCR resulting from Formula in a given year is used for that year only.
Therefore actual revenues collected in a year do not change based on cost data for subsequent years
In the True-up, the actual depreciation expense will be used.
Columns and rows may be added to accommodate more projects

Life	CIAC (Yes or No)	Transmission CWIP			Transmission PIS Actuals			Transmission PIS Projection			Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)		
		No	9.0707%	9.0707%	No	9.0707%	9.3442%	No	9.0707%	9.3442%						
Input the allowed increase in ROE	0															
From line 3 above if "No" on line 13 and from line 7 above if "Yes" on line 13																
Line 14 plus (line 5 times line 13)/100																
13 Month Net Plant or CWIP Balance																
Actual or estimated depreciation expense																
Invest Yr	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)
2010	-	-	-	287,225,425	4,836,783	30,890,181	-	-	-	-	-	-	\$ 30,890,181	\$ -	\$ -	\$ -
2010	-	-	-	287,225,425	4,836,783	31,675,830	-	-	-	-	-	-	\$ 31,675,830	\$ 31,675,830	\$ -	\$ 785,649
2011	-	-	-	784,113,653	13,727,954	84,852,663	-	-	-	-	-	-	\$ 84,852,663	\$ 84,852,663	\$ -	\$ -
2011	-	-	-	784,113,653	13,727,954	86,997,454	-	-	-	-	-	-	\$ 86,997,454	\$ 86,997,454	\$ -	\$ 2,144,791
2012	-	-	-	785,864,997	13,960,855	85,244,423	-	-	-	-	-	-	\$ 85,244,423	\$ 85,244,423	\$ -	\$ -
2012	-	-	-	785,864,997	13,960,855	87,394,005	-	-	-	-	-	-	\$ 87,394,005	\$ 87,394,005	\$ -	\$ 2,149,581
2013	-	-	-	1,039,140,449	18,682,869	112,940,330	-	-	-	-	-	-	\$ 112,940,330	\$ 112,940,330	\$ -	\$ -
2013	-	-	-	1,039,140,449	18,682,869	115,782,697	-	-	-	-	-	-	\$ 115,782,697	\$ 115,782,697	\$ -	\$ 2,842,367
2014	-	-	-	1,164,054,968	21,135,829	126,723,930	-	-	-	-	-	-	\$ 126,723,930	\$ 126,723,930	\$ -	\$ -
2014	-	-	-	1,164,054,968	21,135,829	129,907,976	-	-	-	-	-	-	\$ 129,907,976	\$ 129,907,976	\$ -	\$ 3,184,046
2015	-	-	-	1,359,166,903	24,782,108	147,251,882	-	-	-	-	-	-	\$ 147,251,882	\$ 147,251,882	\$ -	\$ -
2015	-	-	-	1,359,166,903	24,782,108	150,945,002	-	-	-	-	-	-	\$ 150,945,002	\$ 150,945,002	\$ -	\$ 3,693,120
2016	-	-	-	1,463,059,094	29,386,385	162,096,296	-	-	-	-	-	-	\$ 162,096,296	\$ 162,096,296	\$ -	\$ -
2016	-	-	-	1,463,059,094	29,386,385	166,098,210	-	-	-	-	-	-	\$ 166,098,210	\$ 166,098,210	\$ -	\$ 4,001,914
2017	-	-	-	1,439,903,455	29,467,919	160,077,448	-	-	-	-	-	-	\$ 160,077,448	\$ 160,077,448	\$ -	\$ -
2017	-	-	-	1,439,903,455	29,467,919	164,016,024	-	-	-	-	-	-	\$ 164,016,024	\$ 164,016,024	\$ -	\$ 3,938,576
2018	-	-	-	1,413,360,220	27,214,371	155,416,238	-	-	-	-	-	-	\$ 155,416,238	\$ 155,416,238	\$ -	\$ -
2018	-	-	-	1,413,360,220	27,214,371	159,282,211	-	-	-	-	-	-	\$ 159,282,211	\$ 159,282,211	\$ -	\$ 3,865,973
2019	-	-	-	1,386,203,297	27,215,321	152,953,862	-	-	-	-	-	-	\$ 152,953,862	\$ 152,953,862	\$ -	\$ -
2019	-	-	-	1,386,203,297	27,215,321	156,745,552	-	-	-	-	-	-	\$ 156,745,552	\$ 156,745,552	\$ -	\$ 3,791,690
2020	-	-	-	1,471,003,295	28,854,427	162,284,934	-	-	-	-	-	-	\$ 162,284,934	\$ 162,284,934	\$ -	\$ -
2020	-	-	-	1,471,003,295	28,854,427	166,308,578	-	-	-	-	-	-	\$ 166,308,578	\$ 166,308,578	\$ -	\$ 4,023,644
2021	-	-	-	1,965,162,841	38,264,499	216,518,806	-	-	-	-	-	-	\$ 216,518,806	\$ 216,518,806	\$ -	\$ -
2021	-	-	-	1,965,162,841	38,264,499	221,894,127	-	-	-	-	-	-	\$ 221,894,127	\$ 221,894,127	\$ -	\$ 5,375,322
2022	-	-	-	1,922,132,004	38,176,479	212,527,581	-	-	-	-	-	-	\$ 212,527,581	\$ 212,527,581	\$ -	\$ -
2022	-	-	-	1,922,132,004	38,176,479	217,785,200	-	-	-	-	-	-	\$ 217,785,200	\$ 217,785,200	\$ -	\$ 5,257,619
2023	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
2023	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
2024	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
2024	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
2025	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
2025	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
2026	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
2026	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
2027	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
2027	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
2028	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
2028	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
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**PacifiCorp
Attachment 8 - Depreciation Rates**

Applied Depreciation Rates by State - 2021

New		Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company	
Row	A/C	Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.06%
2	352	Structures and Improvements															1.36%
3	353	Station Equipment															1.78%
4	354	Towers and Fixtures															1.44%
5	355	Poles and Fixtures															2.15%
6	356	Overhead Conductors and Devices															1.81%
7	357	Underground Conduit															1.55%
8	358	Underground Conductors and Devices															1.61%
9	359	Roads & Trails															1.21%
10		Unclassified Transmission															1.73%
11	389.2	Land Rights	738	1.82%	95,314	2.50%		0.00%	85,283	2.05%	74,315	1.87%		0.00%	4,868	1.70%	
12	390	Structures and Improvements	94,778,743	2.07%	13,817,417	2.06%	4,222,101	1.99%	101,612,009	2.55%	16,220,165	2.28%	331,004	1.76%	13,828,483	1.84%	
13	391	Office Furniture and Equipment - Furniture															5.00%
14	391.2	Office Furniture and Equipment - Personal Computers															20.00%
15	391.3	Office Furniture and Equipment - Equipment															12.50%
16	393	Store Equipment															4.00%
17	394	Tools, Shop and Garage Equipment															4.17%
18	395	Laboratory Equipment															5.00%
19	397	Communication Equipment															4.30%
20	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
21	398	Miscellaneous Equipment															5.00%
22		Unclassified General	23,769,198	3.64%	1,784,453	3.31%	1,432,689	5.48%	16,874,058	4.97%	11,951,315	5.56%	694,624	2.77%	2,141,247	4.61%	
23	302	Franchises and Consents															4.96%
24	303	Miscellaneous Intangible Plant															5.71%
25	390.1	Leasehold Improvements - Gen															3.55%

- Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last depreciation study.
- The columns labeled "Balance" are the amount of investment physically located in each state.
- The plant balance is updated each month as new plant is added.
- The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.
- Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2021 amortization expense for each account.
- Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
- FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned categories/FERC Accounts have been combined into their main accounts due to immateriality.
- New FERC Sub-account 391.3 (Office Furniture and Equipment – Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacificCorp
Attachment 9a - Load Divisor for Projection

Column	DAFT (Part II - Network Services) - Average of current year and prior two years																				
	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	u	v	w	x	
Customer Class	PacificCorp NFS	BPA Yakama NFO SA 328	BPA Goadley NFO SA 329	BPA Clarke PUD NFO SA 378	BPA Benton REA NFO SA 338	BPA Oregon Wind NFO SA 338	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 885	BPA WEID NFO SA 975	To-State NFO SA 428	Caprine Energy Solutions LLC NFO SA 290	Bain Electric NFO SA 595	Black Hills NFO SA 347	USFR NFO SA 606	WAPA NFO SA 175	Aasgard Renewables, LLC NFO SA 142	Easton NFO SA 163	BPA South East Idaho NFO SA 186	BPA Idaho Falls NFO SA 187	NTUA NFO SA 684	Total NFO
RS / SA																					
Jan	8,266	6,31	3,28	28,12	1,26	6,10	0,12	0,18	0,01	20,42	14,84	10,41	47,60	0,01	0,01	33,12	1,01	289,84	106,53	2,81	567
Feb	9,256	6,84	3,32	31,23	1,26	0,37	0,08	0,13	0,01	19,82	14,77	11,06	56,47	0,01	0,01	33,09	1,09	281,32	110,93	2,47	569
March	7,908	6,24	3,31	28,40	1,23	0,16	0,01	-	0,01	21,08	14,31	10,22	48,98	0,01	0,01	32,96	1,03	268,88	101,26	3,33	528
April	7,063	5,58	3,07	22,52	0,98	0,20	-	0,02	0,01	18,42	13,89	8,79	40,47	0,28	0,33	32,91	1,03	194,49	54,45	1,90	430
May	8,102	4,71	3,38	33,84	0,28	0,21	-	-	0,23	12,48	16,06	8,15	35,98	0,53	2,77	33,11	0,88	134,16	78,45	1,94	349
Jun	9,829	4,83	3,63	17,25	0,38	0,13	-	0,01	1,72	14,51	17,72	6,83	47,17	0,96	3,28	33,48	1,18	175,57	94,95	2,17	428
Jul	10,587	5,33	3,62	16,06	0,40	0,13	-	0,00	1,43	14,37	17,11	10,87	56,36	0,63	3,19	33,50	1,22	188,66	110,81	2,87	465
Aug	10,438	5,50	3,64	18,43	0,38	0,17	-	0,00	1,39	15,61	18,00	10,91	65,27	0,62	3,02	33,48	1,09	165,80	105,60	2,98	442
Sept	9,600	5,28	3,52	14,76	0,31	0,13	-	0,05	1,02	13,80	17,19	10,37	48,46	0,56	2,81	33,31	1,18	140,43	98,87	2,37	394
Oct	7,788	6,05	3,15	25,91	0,97	0,25	0,04	-	0,81	18,48	14,03	10,12	42,89	0,10	0,01	33,38	0,99	233,04	87,95	2,34	500
Nov	7,913	4,84	3,21	24,35	0,95	0,17	0,17	0,10	0,01	15,16	14,21	9,65	38,96	0,01	0,01	33,10	0,91	229,21	85,84	1,93	483
Dec	8,454	6,16	3,14	28,23	0,80	0,19	0,18	0,10	0,01	17,55	13,12	10,65	48,85	0,01	0,01	33,15	1,01	312,08	97,45	2,64	522
Total	103,911	67	40	270	9	2	1	1	7	202	185	121	556	3	15	399	13	2,633	1,131	27	5,683
Aug TDCP	4,863	4	3	23	1	0	0	0	1	17	15	10	48	0	1	33	1	218	84	2	474

Other Services					
1	2	3	4	5	6
UAMPS OS RS 207	UMPA OS RS 637	Desert OS RS 280	Western Area Power Administration OS RS 262083		
406	58	115	321		900
405	61	93	313		873
349	42	73	322		786
365	41	106	242		754
542	63	121	302		1,029
674	111	148	315		1,248
810	153	162	330		1,455
832	152	205	312		1,501
758	139	175	295		1,368
375	45	111	287		818
413	51	108	296		868
459	54	107	301		921
6,386	873	1,354	3,837		12,527
532	81	127	303		1,043

Column	DAFT (Part I - Long-Term Firm Point-to-Point Transmission Services) - Projection																														
	q1	q2	q3	q4	q5	q6	q7	q8	q9	q10	q11	q12	q13	q14	q15	q16	q17	q18	q19	q20	q21	q22	q23	q24	q25	q26	q27	q28	q29	q30	r
Customer	PacificCorp	Black Hills, Inc.	BPA	BPA	Idaho Power	Aasgard	Thermo No. 1	Powerex	Powerex	Powerex	Powerex	NextEra	State of SD	Sacramento Municipal Utility District	Salt River Project	Oaklands People's Utility District	Evergreen Biomass, LLC	Garrett Solar	Apopt Solar, LLC	EWEB	Fals Creek	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	City of Roseville
Class RS / SA	LTP Vowee	LTP SA 67	LTP SA 179	LTP SA 656	LTP SA 212	LTP SA 896	LTP SA 568	LTP SA 109	LTP SA 1016	LTP SA 1017	LTP SA 1040	LTP SA 733	LTP SA 779	LTP SA 883	LTP SA 809	LTP SA 899-SA 901	LTP SA 874	LTP SA 966	LTP SA 965	LTP SA 605	LTP SA 868	-	LTP SA 700	LTP SA 701	LTP SA 702	LTP SA 748	LTP SA 749	LTP SA 896	LTP SA 996	LTP SA 881	Total LTP
Jan	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
Feb	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
March	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
April	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
May	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	100	100	100	100	50	150	100	100	50	3,562
Jun	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	106	100	100	100	50	150	100	100	50	3,680
Jul	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	1	106	100	100	100	50	150	100	100	50	3,686
Aug	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	1	106	100	100	100	50	150	100	100	50	3,686
Sept	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	3	106	100	100	100	50	150	100	100	50	3,688
Oct	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	106	100	100	100	50	150	100	100	50	3,690
Nov	1,855	50	-	56	-	30	11	80	100	100	100	99	4	19	25	15	10	10	48	25	5	99	100	100	100	50	150	100	100	50	3,491
Dec	1,855	50	-	56	-	30	11	80	100	100	100	99	4	19	25	15	10	10	48	25	5	99	100	100	100	50	150	100	100	50	3,491
Total	23,755	100	-	622	250	30	132	960	1,200	1,200	800	1,050	45	228	300	180	120	585	300	50	1,222	1,220	1,200	1,200	600	1,800	1,200	1,200	600	42,816	
Aug TDCP	1,959	58	-	56	21	30	11	80	100	100	87	91	4	19	25	15	10	10	48	25	4	102	100	100	100	50	150	100	100	50	3,588

Total Network & OS	1% growth	Behind-the-Meter	Total Network Load
9,731	9,831	249	10,000
9,697	9,796	204	10,000
9,132	9,255	204	9,429
8,217	8,301	207	8,508
8,476	8,572	184	8,756
11,306	11,421	179	11,600
11,362	11,477	189	11,666
12,477	12,603	189	12,749
12,381	12,506	143	12,649
11,362	11,477	189	11,666
9,168	9,169	160	9,366
9,145	9,238	230	9,468
9,986	10,089	225	10,319
122,015	122,258	3,253	125,511
19,188	19,372	150	19,488

Divisor
Network + OS + LTP
13,537
13,408
12,887
11,999
13,311
15,290
16,436
16,332
16,332
15,354
13,078
12,959
13,802
16,423
14,036

PacifiCorp
Attachment 9a1 - Load (Current Year)
2021

Column			OATT (Part III - Network Service)																				f		
Customer	Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	Total NFO
Customer	Class RS / SA	Day	Time	PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA Benton REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	3 Phases Renewables Inc.	NTUA	Total NFO
Customer	Class RS / SA	Day	Time	NFS	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538	NFO SA 827	NFO SA 865	NFO SA 975	NFO SA 628	NFO SA 299	NFO SA 505	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 742	NFO SA 943	NFO SA 746	NFO SA 747	NFO SA 876	NFO SA 894	Total NFO
Jan	26	18:00		8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91	-	2.55	557
Feb	18	19:00		7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11	-	2.44	548
March	1	8:00		7,547	5.55	3.18	26.03	1.05	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24	-	2.41	542
April	12	8:00		7,098	5.88	3.23	25.72	0.91	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15	-	1.88	394
May	31	18:00		8,244	4.73	3.24	15.73	0.46	0.46	-	-	1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80	-	1.90	357
Jun	28	17:00		10,755	6.06	4.15	23.38	0.38	-	-	-	1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21	-	2.35	475
Jul	6	17:00		10,861	5.35	3.71	16.13	0.40	0.39	-	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66	-	2.73	484
Aug	12	17:00		10,546	6.35	3.73	22.08	0.39	0.16	-	-	1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85	-	2.55	450
Sept	9	17:00		9,459	5.51	3.23	13.99	0.29	0.38	-	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85	-	2.53	383
Oct	12	9:00		7,314	5.85	2.93	24.60	0.73	-	-	-	0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08	-	1.95	422
Nov	22	18:00		7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73	-	-	422
Dec	28	18:00		8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74	-	2.65	618
Total				104,380	66	40	280	9	3	1	1	7	200	197	121	544	4	16	413	17	2,578	1,129	-	26	5,651

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

PacifiCorp
Attachment 9a2 - Load (One Year Prior)
 2020

Column			OATT (Part III - Network Service)																				f		
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f21	Total NFO
			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA SA 894		
Jan	15	8:00	8,327	7.45	3.27	29.21	1.36	-	0.17	0.18	-	21.07	13.99	10.68	51.49	0.01	0.01	33.01	1.16	264.46	96.86	0.25	2.63	537	
Feb	4	8:00	9,221	7.17	3.44	31.20	1.26	-	0.05	0.12	-	21.17	13.83	10.72	47.51	0.01	0.01	32.75	1.06	301.29	105.27	0.24	2.56	580	
March	2	8:00	7,658	5.82	3.51	23.99	1.12	-	-	-	-	19.87	10.36	42.81	0.01	0.01	32.54	1.09	250.10	104.96	0.24	2.23	513		
April	2	9:00	6,924	5.16	2.79	22.71	0.93	0.05	-	0.04	-	20.18	13.59	9.00	43.58	0.25	0.01	32.98	1.05	200.66	66.27	0.19	1.95	421	
May	29	17:00	8,750	4.39	3.00	14.25	0.37	0.17	-	-	-	11.75	16.67	7.51	36.39	0.55	3.26	32.76	1.09	131.14	86.11	0.26	2.13	352	
Jun	23	18:00	9,451	4.16	3.42	17.10	0.34	0.40	-	0.01	-	15.94	17.63	9.94	47.72	0.54	3.41	33.35	1.25	160.85	84.38	0.30	2.22	403	
Jul	30	17:00	10,476	5.13	3.74	18.12	0.40	-	-	-	-	15.55	16.54	9.66	53.21	0.68	3.14	33.78	1.21	172.73	105.52	0.35	2.68	442	
Aug	17	16:00	10,546	5.60	3.57	17.11	0.37	0.36	-	-	-	15.59	16.33	10.76	61.16	0.62	3.14	33.38	1.12	161.70	110.05	0.31	2.69	444	
Sept	3	17:00	9,618	4.97	3.61	17.26	0.34	-	-	-	-	13.54	16.12	9.41	45.99	0.61	3.06	33.96	1.20	137.35	99.93	0.29	2.48	390	
Oct	26	9:00	7,776	5.72	3.03	26.55	0.92	0.38	-	-	0.59	20.08	11.97	9.76	48.69	0.01	0.01	34.27	0.93	272.78	82.87	0.21	2.27	521	
Nov	30	19:00	7,685	4.94	3.00	25.05	0.92	-	0.16	0.10	0.01	16.41	12.39	9.23	39.98	0.01	0.00	34.22	0.81	242.69	94.60	0.17	2.35	487	
Dec	29	18:00	8,274	4.40	3.02	28.06	-	0.57	0.18	0.10	0.01	17.42	11.06	10.51	45.74	0.01	0.01	33.72	1.08	326.59	101.98	0.21	2.62	587	
Total			103,708	64.9	39.4	270.6	8.3	1.9	0.6	0.6	0.6	208.6	174.0	117.5	564.3	3.3	16.1	400.7	13.0	2,622.3	1,138.8	3.0	28.8	5,677	

Column			Other Service					Total OS
Customer Class RS / SA	Day	Time	j1	j2	j3	j4	j5	
			UAMPS OS RS 297	LUMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		
Jan	15	8:00	379	58	90	333	861	
Feb	4	8:00	431	62	89	322	905	
March	2	8:00	354	50	66	307	776	
April	2	9:00	343	31	117	222	713	
May	29	17:00	674	101	155	310	1,240	
Jun	23	18:00	674	111	157	312	1,254	
Jul	30	17:00	788	152	149	348	1,437	
Aug	17	16:00	856	157	240	316	1,569	
Sept	3	17:00	744	116	224	299	1,383	
Oct	26	9:00	365	41	126	301	833	
Nov	30	19:00	409	47	122	298	875	
Dec	29	18:00	453	48	122	294	916	
Total			6,469	975	1,657	3,662	12,763	

PacifiCorp
Attachment 9a3 - Load (Two Year Prior)
 2019

Column			OATT (Part III - Network Service)																			f		
Customer Class	RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	Total NFO
				PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA- Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA NFO SA 894	BPA Airport Solar NFO SA 836	
Jan	2	9:00		8,233	6.88	3.60	28.75	1.34	0.30	-	19.78	15.45	10.47	45.55	0.01	0.01	30.81	0.75	330.22	108.83	0.01	2.64	-	605
Feb	7	8:00		8,604	7.68	3.56	35.61	1.36	0.50	0.03	18.86	16.14	11.81	55.25	0.01	0.01	31.82	0.79	280.11	112.41	0.06	2.42	-	578
March	4	8:00		8,218	7.34	3.25	35.18	1.52	0.11	0.02	21.94	14.33	11.13	54.20	0.01	0.01	31.63	0.77	284.05	93.62	0.05	2.34	-	561
April	10	8:00		7,167	5.69	3.18	19.14	1.10	-	-	16.23	13.71	8.54	37.79	0.24	0.01	31.21	0.70	176.91	66.93	0.07	1.87	-	383
May	13	18:00		7,311	5.01	2.94	11.55	-	-	-	11.21	15.44	6.69	32.18	0.54	1.99	32.06	0.79	120.64	81.43	0.08	1.77	-	324
Jun	28	18:00		8,681	4.28	3.31	11.27	0.43	-	-	14.36	15.40	9.62	44.89	0.55	3.20	31.97	0.87	168.55	93.27	0.11	1.93	-	404
Jul	22	17:00		10,334	5.50	3.42	13.92	0.40	-	-	12.68	17.43	11.28	53.47	0.61	3.09	32.04	0.72	191.32	117.65	0.14	2.61	-	466
Aug	5	17:00		10,220	5.82	3.63	16.11	0.37	-	-	13.33	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.67	105.90	0.18	2.42	-	430
Sept	5	17:00		9,722	5.36	3.73	13.05	0.30	-	-	16.10	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11	-	409
Oct	30	8:00		8,274	6.57	3.50	26.58	1.27	0.37	0.13	18.17	14.16	11.60	48.47	0.01	0.01	32.06	0.78	298.06	92.90	0.07	2.49	-	557
Nov	26	18:00		8,081	4.45	3.36	25.32	1.16	-	0.18	17.03	13.84	11.06	43.68	0.01	0.01	32.27	0.55	247.44	78.49	0.07	2.16	-	481
Dec	17	18:00		8,498	4.81	3.17	24.42	0.90	-	0.18	17.09	13.91	9.79	43.64	0.01	0.01	32.61	0.72	290.96	65.63	0.08	2.65	0.24	511
Total				103,344	69	41	261	10	1	1	197	185	124	561	3	14	383	8	2,699	1,125	1	27	0	5,711

Column			Other Service				j		
Customer Class	RS / SA	Day	Time	j1	j2	j3	j4	j5	Total OS
				UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		
Jan	2	9:00		408	64	148	324		943
Feb	7	8:00		383	64	81	340		868
March	4	8:00		314	33	58	320		724
April	10	8:00		338	18	60	290		706
May	13	18:00		405	32	99	295		831
Jun	28	18:00		617	95	121	317		1,150
Jul	22	17:00		772	151	148	318		1,389
Aug	5	17:00		805	152	148	318		1,423
Sept	5	17:00		758	166	146	288		1,358
Oct	30	8:00		384	44	69	334		831
Nov	26	18:00		431	48	74	299		852
Dec	17	18:00		464	60	85	314		924
Total				6,080	927	1,237	3,757		12,001

**PacifiCorp
Attachment B - Load Divisor for Twp up**

2021

Customer Class		DATT (PacifiCorp Network Service)																														Total NFO																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
CD/SA	Day	Time	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag	ah	ai	aj	ak	al	am	an	ao	ap	aq	ar	as	at	au	av	aw	ax	ay	az	ba	bb	bc	bd	be	bf	bg	bh	bi	bj	bk	bl	bm	bn	bo	bp	bq	br	bs	bt	bu	bv	bw	bx	by	bz	ca	cb	cc	cd	ce	cf	cg	ch	ci	cj	ck	cl	cm	cn	co	cp	cq	cr	cs	ct	cu	cv	cw	cx	cy	cz	da	db	dc	dd	de	df	dg	dh	di	dj	dk	dl	dm	dn	do	dp	dq	dr	ds	dt	du	dv	dw	dx	dy	dz	ea	eb	ec	ed	ee	ef	eg	eh	ei	ej	ek	el	em	en	eo	ep	eq	er	es	et	eu	ev	ew	ex	ey	ez	fa	fb	fc	fd	fe	ff	fg	fh	fi	fj	fk	fl	fm	fn	fo	fp	fq	fr	fs	ft	fu	fv	fw	fx	fy	fz	ga	gb	gc	gd	ge	gf	gg	gh	gi	gj	gk	gl	gm	gn	go	gp	gq	gr	gs	gt	gu	gv	gw	gx	gy	gz	ha	hb	hc	hd	he	hf	hg	hh	hi	hj	hk	hl	hm	hn	ho	hp	hq	hr	hs	ht	hu	hv	hw	hx	hy	hz	ia	ib	ic	id	ie	if	ig	ih	ii	ij	ik	il	im	in	io	ip	iq	ir	is	it	iu	iv	iw	ix	iy	iz	ja	jb	jc	jd	je	jf	jj	jk	jl	jm	jn	jo	jp	jq	jr	js	jt	ju	ju	kv	kw	kx	ky	kz	la	lb	lc	ld	le	lf	lg	lh	li	lj	lk	ll	lm	ln	lo	lp	lq	lr	ls	lt	lu	lv	lw	lx	ly	lz	ma	mb	mc	md	me	mf	mg	mh	mi	mj	mk	ml	mm	mn	mo	mp	mq	mr	ms	mt	mu	mv	mw	mx	my	mz	na	nb	nc	nd	ne	nf	ng	nh	ni	nj	nk	nl	nm	nn	no	np	nq	nr	ns	nt	nu	nv	nw	nx	ny	nz	oa	ob	oc	od	oe	of	og	oh	oi	oj	ok	ol	om	on	oo	op	oq	or	os	ot	ou	ov	ow	ox	oy	oz	pa	pb	pc	pd	pe	pf	pg	ph	pi	pj	pk	pl	pm	pn	po	pp	pq	pr	ps	pt	pu	pv	pw	px	py	pz	qa	qb	qc	qd	qe	qf	qg	qh	qi	qj	qk	ql	qm	qn	qo	qp	qq	qr	qs	qt	qu	qv	qw	qx	qy	qz	ra	rb	rc	rd	re	rf	rg	rh	ri	rj	rk	rl	rm	rn	ro	rp	rq	rr	rs	rt	ru	rv	rw	rx	ry	rz	sa	sb	sc	sd	se	sf	sg	sh	si	sj	sk	sl	sm	sn	so	sp	sq	sr	ss	st	su	sv	sw	sx	sy	sz	ta	tb	tc	td	te	tf	tg	th	ti	tj	tk	tl	tm	tn	to	tp	tq	tr	ts	tt	tu	tv	tw	tx	ty	tz	ua	ub	uc	ud	ue	uf	ug	uh	ui	uj	uk	ul	um	un	uo	up	uq	ur	us	ut	uu	uv	uw	ux	uy	uz	va	vb	vc	vd	ve	vf	vg	vh	vi	vj	vk	vl	vm	vn	vo	vp	vq	vr	vs	vt	vu	vv	vw	vx	vy	vz	wa	wb	wc	wd	we	wf	wg	wh	wi	wj	wk	wl	wm	wn	wo	wp	wq	wr	ws	wt	wu	wv	ww	wx	wy	wz	xa	xb	xc	xd	xe	xf	yg	yh	yi	yj	yk	yl	ym	yn	yo	yp	yq	yr	ys	yt	yu	yv	yw	yx	yy	yz	za	zb	zc	zd	ze	zf	zg	zh	zi	zj	zk	zl	zm	zn	zo	zp	zq	zr	zs	zt	zu	zv	zw	zx	zy	zz
Jan	15	1800	6,328	4,600	2,380	29,410	1,020	0.69	0.16	0.15	0.01	20.43	0.38	0.38	45.76	0.21	0.50	0.63	1.13	274.24	113.91	2.20	507,173	896																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
Feb	15	1800	7,941	6,027	2,827	27,778	1,160	0.69	0.16	0.15	0.01	19.42	14.35	10.84	48.66	0.21	0.50	0.63	1.13	274.24	113.91	2.24	547,786	849																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
March	11	1800	7,947	6,026	2,826	28,031	1,050	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.21	0.51	0.63	1.23	272.40	109.24	2.41	541,689	897																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
April	10	1800	7,598	5,888	2,723	25,772	0,910	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.49	0.54	1.33	205.00	30.15	1.89	394,129	843																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
May	20	1800	8,344	4,713	3,244	15,173	0,640	0.46	-	-	1.23	14.49	14.07	10.20	38.69	0.20	1.06	0.63	1.07	100.00	61.80	1.90	366,474	1,016																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
Jun	26	1700	10,759	6,060	4,100	23,338	0,380	-	-	-	1.72	13.23	20.12	1.84	48.91	0.60	3.22	0.12	0.12	1.69	197.33	107.21	2.35	475,392	1,340																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Jul	16	1700	10,661	6,230	3,711	16,133	0,420	0.39	-	-	0.00	14.63	14.80	17.37	11.60	60.38	0.60	3.24	0.70	1.74	201.64	109.86	2.73	484,336	1,539																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Aug	10	1700	10,546	6,330	3,713	22,038	0,390	0.16	-	-	1.39	17.20	20.10	11.08	54.53	0.61	2.99	0.78	1.82	168.84	100.85	2.50	440,660	1,511																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
Sept	12	1700	10,409	6,531	3,223	13,989	0,290	0.38	-	-	0.09	10.27	11.77	16.11	10.76	47.82	0.52	2.19	0.49	1.62	139.70	88.86	2.55	382,657	1,362																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Oct	10	1800	7,334	6,880	2,101	24,460	0,710	-	-	-	0.62	17.19	10.96	8.00	31.51	0.30	0.51	0.20	0.80	1.26	168.29	88.86	1.95	422,058	791																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Nov	02	1800	7,872	5,140	3,236	22,027	0,710	0.52	0.16	-	0.11	0.01	12.10	16.41	8.37	36.22	0.21	0.21	0.30	1.36	197.00	84.73	-	422,388	877																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Dec	03	1800	8,708	5,060	3,721	32,221	1,150	0.50	0.18	-	0.32	0.01	18.13	14.40	11.06	30.96	0.21	0.21	0.13	1.25	318.70	124.74	-	517,546	954																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
YTD			100,280	66,740	36,860	729,270	6,200	3.49	0.68	0.46	7.48	109.85	107.28	170.26	648.02	3.40	16.83	437.25	16.80	2,477.88	1,129.24	-	26,560	5,601																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
Max/Min			6,460	5,040	3,710	10,710	0.70	0.28	0.00	0.00	0.01	16.69	16.40	10.70	60.34	0.20	1.19	0.40	1.01	914.80	24.41	-	90	100																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		

Other Service										
CD/SA	Day	Time	1	2	3	4	5	6	7	8
Jan	15	1800	407	26	107	300	896	849	897	843
Feb	15	1800	400	90	109	278	849	896	843	843
March	11	1800	379	43	95	340	849	896	843	843
April	10	1800	414	76	141	213	843	896	843	843
May	20	1800	648	95	209	300	1,016	1,340	1,340	1,340
Jun	26	1700	731	126	166	317	1,340	1,539	1,539	1,539
Jul	16	1700	870	156	190	323	1,539	1,539	1,539	1,539
Aug	10	1700	834	147	227	303	1,511	1,511	1,511	1,511
Sept	12	1700	772	137	150	298	1,362	1,362	1,362	1,362
Oct	10	1800	379	50	137	227	791	791	791	791
Nov	02	1800	389	50	129	291	877	877	877	877
Dec	03	1800	461	50	116	298	954	954	954	954
YTD			6,811	1,017	1,679	3,450	12,728	12,728	12,728	12,728
Max/Min			90	90	100	90	100	100	100	100

Customer Class		DATT (PacifiCorp Network Service)																														Total LTP																																																																																																																																																																																																																																																																																						
CD/SA	Day	Time	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag	ah	ai	aj	ak	al	am	an	ao	ap	aq	ar	as	at	au	av	aw	ax	ay	az	ba	bb	bc	bd	be	bf	bg	bh	bi	bj	bk	bl	bm	bn	bo	bp	bq	br	bs	bt	bu	bv	bw	bx	by	bz	ca	cb	cc	cd	ce	cf	cg	ch	ci	cj	ck	cl	cm	cn	co	cp	cq	cr	cs	ct	cu	cv	cw	cx	cy	cz	da	db	dc	dd	de	df	dg	dh	di	dj	dk	dl	dm	dn	do	dp	dq	dr	ds	dt	du	dv	dw	dx	dy	dz	ea	eb	ec	ed	ee	ef	eg	eh	ei	ej	ek	el	em	en	eo	ep	eq	er	es	et	eu	ev	ew	ex	ey	ez	fa	fb	fc	fd	fe	ff	fg	fh	fi	fj	fk	fl	fm	fn	fo	fp	fq	fr	fs	ft	fu	fv	fw	fx	fy	fz	ga	gb	gc	gd	ge	gf	gg	gh	gi	gj	gk	gl	gm	gn	go	gp	gq	gr	gs	gt	gu	gv	gw	gx	gy	gz	ha	hb	hc	hd	he	hf	hg	hh	hi	hj	hk	hl	hm	hn	ho	hp	hq	hr	hs	ht	hu	hv	hw	hx	hy	hz	ia	ib	ic	id	ie	if	ig	ih	ii	ij	ik	il	im	in	io	ip	iq	ir	is	it	iu	iv	iw	ix	iy	iz	ja	jb	jc	jd	je	jf	jj	jk	jl	jm	jn	jo	jp	jq	jr	js	jt	ju	ju	kv	kw	kx	ky	kz	la	lb	lc	ld	le	lf	lg	lh	li	lj	lk	ll	lm	ln	lo	lp	lq	lr	ls	lt	lu	lv	lw	lx

PacifiCorp
Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(526,710,244)
1110000	146200	A/Amort-Oth Intang	(164,314,625)
1110000	146201	A/Amort-Hydr-Klamath	787,860
1110000	146210	A/Amort-Oth Lic/Hydr	(21,934,561)
1110000	146230	A/Amort-LsHld Imprmt	(13,333,090)
Attachment 5 input: Total Accumulated Amortization			(725,504,660)

**PacifiCorp
Attachment 11 - Prepayments**

Prepayments Detail - 2021

FERC Account	Account Number	Account Description	Category	2020 Year-end Balance	2021 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$ 5,672,419	\$ 17,347,567	\$ 11,509,993			\$ 11,509,993	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 2,237,443	\$ 2,316,931	\$ 2,277,187			\$ 2,277,187	
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -				\$ -
	132016	Prep Ins-Minority Owned Plants	Other	\$ 321,928	\$ 311,635	\$ 316,781	\$ 316,781			
	132045	Prepaid Workers Compensation	Labor-related	\$ 137,594	\$ 114,760	\$ 126,177				\$ 126,177
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 1,375,844	\$ 1,632,236	\$ 1,504,041				\$ 1,504,041
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$ 19,318,920	\$ 20,070,575	\$ 19,694,747			\$ 19,694,747	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ 12,685	\$ 29,204	\$ 20,944	\$ 20,944			
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 749,600	\$ 860,083	\$ 804,841	\$ 804,841			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 667,212	\$ 625,994	\$ 646,603	\$ 646,603			
	132096	Prepaid RECs for RPS (WA)	Other	\$ -	\$ -	\$ -	\$ -			
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$ 16,065,321	\$ 7,796,707	\$ 11,931,014	\$ 11,931,014			
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale	Other	\$ 7,403,557	\$ 6,440,950	\$ 6,922,254	\$ 6,922,254			
	132310	Prepaid Rating Agency Fees	Other	\$ 46,096	\$ 39,498	\$ 42,797	\$ 42,797			
	132320	Prepaid Surety Bond	Other	\$ 219,828	\$ -	\$ 109,914	\$ 109,914			
	132548	Prepaid Cedar Springs II	Other	\$ 157,284	\$ -	\$ 78,642	\$ 78,642			
	132551	Prepaid Dunlap	Other	\$ 207,914	\$ 207,914	\$ 207,914	\$ 207,914			
	132557	Prepaid GlenRock I	Other	\$ 185,437	\$ 185,437	\$ 185,437	\$ 185,437			
	132558	Prepaid GlenRock II	Other	\$ 146,102	\$ 146,102	\$ 146,102	\$ 146,102			
	132564	Prepaid High Plains	Other	\$ 556,311	\$ 556,311	\$ 556,311	\$ 556,311			
	132567	Prepaid Leaning Juniper	Other	\$ 282,370	\$ 282,370	\$ 282,370	\$ 282,370			
	132574	Prepaid McFadden Ridge	Other	\$ 106,767	\$ 106,767	\$ 106,767	\$ 106,767			
	132577	Prepaid Rolling Hills	Other	\$ 278,155	\$ 278,155	\$ 278,155	\$ 278,155			
	132580	Prepaid Seven Mile I	Other	\$ 185,437	\$ 185,437	\$ 185,437	\$ 185,437			
	132581	Prepaid Seven Mile II	Other	\$ 36,525	\$ 36,525	\$ 36,525	\$ 36,525			
	132603	Other Prepay-Ashton Plant Land	Other	\$ -	\$ -	\$ -	\$ -			
	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -			
	132620	Prepayments - Water Rights Lease	Other	\$ 1,121,820	\$ 1,133,351	\$ 1,127,585	\$ 1,127,585			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 557,594	\$ 402,423	\$ 480,009	\$ 480,009			
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -			
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ -	\$ -	\$ -	\$ -			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -	\$ -	\$ -	\$ -			
	132650	Prepaid Dues	Other	\$ -	\$ -	\$ -	\$ -			
	132700	Prepaid Rent	Plant-related	\$ 42,667	\$ 42,667	\$ 42,667			\$ 42,667	
	132705	Prepaid Pole Contact Rental	Other	\$ 324,852	\$ 324,809	\$ 324,830	\$ 324,830			
	132740	Prepaid O&M - Wind	Other	\$ 93,041	\$ 89,949	\$ 91,495	\$ 91,495			
	132755	Prepaid Aircraft Maint	Labor-related	\$ 203,009	\$ 100,000	\$ 151,504				\$ 151,504
	132825	Prepaid LGIA Transmission	Other	\$ -	\$ -	\$ -	\$ -			
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 516,172	\$ -	\$ 258,086	\$ 258,086			
	132900	Prepayments - Other	Labor-related	\$ 1,438,226	\$ 1,250,603	\$ 1,344,414				\$ 1,344,414
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 1,193,266	\$ 1,432,437	\$ 1,312,851	\$ 1,312,851			
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 3,110,401	\$ 3,467,002	\$ 3,288,702	\$ 3,288,702			
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 361,736	\$ 284,329	\$ 323,032	\$ 323,032			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -	\$ -			\$ -
	132910	Prepayments - Hardware & Software	Labor-related	\$ 12,416,731	\$ 11,130,782	\$ 11,773,757				\$ 11,773,757
	132926	Prepaid Royalties	Other	\$ -	\$ -	\$ -	\$ -			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (36,877)	\$ (15,805)	\$ (26,341)			\$ (26,341)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (972,407)	\$ (2,673,148)	\$ (1,822,777)	\$ (1,822,777)			
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,009,284	\$ 2,688,952	\$ 1,849,118	\$ 1,849,118			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,439,903	\$ 2,330,601	\$ 2,385,252	\$ 2,385,252			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -	\$ -	\$ -	\$ -			
	203000	Discount on Short-Term Securities	Other	\$ 1,653	\$ -	\$ 827	\$ 827			
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -			
		Total Prepayments		\$ 80,191,819	\$ 81,560,111	\$ 80,875,965	\$ 32,477,818	\$ -	\$ 33,498,253	\$ 14,899,894

Allocator
 Total Allocated to Transmission by Category \$ - \$ - \$ 9,719,998 \$ 1,368,783

Appendix A input: Total Allocated to Transmission \$ 11,088,781

PacifiCorp
Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2020 and 2021

	Prior year	Current year
Hazelwood Substation	161,944	0
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	1,679,914	1,517,970

		Prior year	Current year
Total - PacifiCorp	214.47d	23,912,440	14,811,003

PacifiCorp
Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

Description	Revenue	MW	As Filed
			1=Revenue credit 0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,731,042	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	193,107	n/a	1
Deseret RS 280	0	139.9	0
Enel Cove Deferral Fee	0	n/a	1
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	20,424	n/a	1
Obsidian Deferral	0	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	0	n/a	1
Portland General Electric	0	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	0	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,972	n/a	1
USBR Weber Basin RS 286	41,587	n/a	1
UAMPS RS 297	0	550.9	0
UMPA RS 637	0	84.8	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	290.9	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	48,599	n/a	1
Iberdrola Deferral Fee	7,189	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Additional OS Revenue Credit	193,211	n/a	1
Att 3 input: Total OS contract revenue credits	6,406,882	1,066.5	

Short-term revenue

Short-term firm

PacifiCorp Commercial and Trading (C&T)	56,714,794
Third parties	7,117,331
Total short-term firm	63,832,125

Short-term non-firm

PacifiCorp Commercial and Trading (C&T)	16,796,311
Third parties	37,255,007
Total short-term non-firm	54,051,318

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	73,511,105
Third parties	44,372,338
Att. 3 input: Total short term-firm and non-firm revenue	117,883,443

**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	8,842,534,615	Bonds (221)	Form 1, pg 112, ln 18 c,d	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,267,150,000	9,267,150,000	9,267,150,000	9,267,150,000	9,267,150,000	8,817,150,000	8,797,150,000	
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0	
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
91	13-month average	20,988,276	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	18,031,923	17,937,371	17,842,819	17,748,267	17,653,715	17,565,363	17,477,011	25,038,041	24,929,070	24,820,100	24,711,130	24,599,593	24,493,189	
92	13-month average	39,762,153	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	37,670,714	37,383,180	37,096,206	36,808,669	36,521,131	36,258,708	35,996,295	43,377,944	43,078,490	43,507,415	43,248,882	42,941,450	42,678,915	
93	13-month average	3,099,866	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	3,388,709	3,340,170	3,291,631	3,243,092	3,194,553	3,146,014	3,097,475	3,048,936	3,000,397	2,951,858	2,903,319	2,856,017	2,836,085	
94	13-month average	8,446	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	13,971	13,052	12,133	11,214	10,295	9,376	8,458	7,539	6,620	5,701	4,782	3,717	2,945	
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
97	12-month sum	405,404,301	Interest on Long Term (427) and Associated Companies (430)	Form 1, pg 257, ln 33 i	33,540,062	33,526,525	33,516,542	33,519,806	33,523,176	33,526,004	32,876,491	33,923,186	34,646,614	34,646,033	34,654,115	33,546,664	33,499,144	
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0	
99	12-month sum	4,541,192	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	382,087	382,086	382,089	382,089	382,089	382,089	350,775	350,775	391,997	393,575	393,862	393,954	418,968	
100	12-month sum	607,365	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	47,302	
101	12-month sum	9,641	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	1,611	
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	40,475	0	
112	13-month average (enter positive)	9,573,346,279	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	9,173,498,557	9,252,088,847	9,304,908,949	9,342,793,439	9,375,944,806	9,438,618,433	9,567,914,179	9,720,849,470	9,837,275,153	9,900,645,743	9,791,505,825	9,834,113,294	9,913,344,935	
114	13-month average	86,774,204	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	83,092,814	84,426,528	84,710,900	83,344,143	81,215,213	83,316,486	86,398,754	85,328,121	90,057,939	96,865,013	102,678,561	104,812,357	61,817,828	
115	13-month average (enter negative)	(18,514,257)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(19,097,488)	(19,012,075)	(18,928,662)	(18,841,250)	(18,775,837)	(18,670,424)	(18,585,011)	(18,499,598)	(18,414,189)	(18,328,772)	(18,243,940)	(18,157,946)	(17,132,153)	
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	

Description	Total	Interest Locks	Other
Unamortized balance for gains and losses on hedges.	(Note R)	0	0
Annual amortization for gains and losses on hedges.	(Note R)	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, 2021)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,819,263
Bus	1,441,789
Fire Protection	1,083,497
Foundation And Substructure	2,519,792
Insulator	68,954
Lightning Arrester	278,061
Misc	1,776,854
Relay And Control	968,638
Steel Structure	274,163
Step-Up Transformer	154,580,976
Total 353.4 Class Assets	167,839,798
Wind Generation Facilities	168,492,871
34.5 kV Facilities	10,106,741
Appendix A input: Total Assets to Exclude	346,439,410

**PacifiCorp
Attachment 16 - Unfunded Reserves**

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

Description	Account Calculation	Reserve type	Accrued Liability:		Charged to:		Prior year	Current Year	True-up	By Category				Total Transmission-related Unfunded Reserves
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end	13-month Average	100% Transmission	Plant	Labor	Other	
CA GHQ Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555	(17.6)	(11.1)	(19.3)	Other				(19.338)
CA GHQ Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555/165	(7.0)	(5.6)	(8.1)	Other				(8.074)
Lidar (Wood Hollow)	Estimate by Legal	Unfunded	248070	242	545500	426.3	(2.0)	(2.0)	(2.0)	Other				(2.000)
BTL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	545500-502	426.5	(0.1)	(0.1)	(0.1)	Other				(0.050)
BPA Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050	565	(0.2)	(0.2)	(0.2)	Other				(0.232)
Accum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	301913	456	(6.0)	(5.3)	(3.1)	100% Transmission	(3.088)			
Accum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	301975	449.1	(3.2)	(3.2)	(3.2)	Other				(3.240)
Trapper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	120165/515100	151/501	(7.0)	(8.4)	(7.7)	Other				(7.716)
Klamath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	545500	545	(33.0)	(2.4)	(25.2)	Other				(25.172)
Accrued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253	582300	566/567	(0.7)	(0.2)	(0.5)	100% Transmission	(0.475)			
Accrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	582300	589	(1.5)	(1.7)	(1.6)	Other				(1.614)
Injuries & Damages Reserve Risk ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	545050	426.5	0.0	0.0	0.0	Labor		0.000		
Injuries & Damages Reserve Risk ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	545050	925	(256.3)	(255.5)	(256.0)	Other				(256.032)
Injuries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimate by Legal ("Labor")	Unfunded	116925	228.2	545050	426.5	0.0	0.0	0.0	Labor		0.000		
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	545050	925	0.0	0.0	0.0	Other				0.000
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	156909	228.2	549302	925	115.3	115.3	115.3	Other				115.250
Self-Insured Property Reserve - Pacific Power	Estimate by Legal ("Other")	Unfunded	280307	228.1	545500	925	0.0	(1.0)	(0.1)	Other				(0.077)
Provision for Customer A/R (CSS)	Calculation based on actuals	Unfunded	118100	144	550750	904	(15.2)	(16.2)	(15.7)	Other				(15.678)
Provision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	550750	904	(0.0)	(0.1)	(0.0)	Other				(0.042)
Provision for Other A/R (Joint Use)	Calculation based on actuals	Unfunded	118155	172	301869	454	(0.1)	(0.2)	(0.1)	Other				(0.134)
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue - c	Unfunded	118157	144	550776	904	(0.1)	(0.1)	(0.1)	Other				(0.083)
Provision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	550750	904	(0.8)	(0.8)	(0.8)	Other				(0.796)
Bad Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	550776	904	(1.0)	(1.0)	(1.0)	Other				(1.003)
Provision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	301119	440	(0.3)	0.0	(0.2)	Other				(0.203)
Provision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	301119	440	(0.4)	0.0	(0.4)	Other				(0.333)
Inventory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	various	506/553/557	(0.4)	(0.1)	(0.5)	Other				(0.462)
Inventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	various	598	(0.9)	(0.9)	(0.9)	Other				(0.890)
Inventory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	various	593	(0.6)	(0.7)	(0.6)	Other				(0.578)
Construction Work-in-Progress (CWIP) Reserve	Estimate by PP/RMP Finance	Unfunded	148001	107	545990	557/593/598	(7.0)	(6.6)	(7.7)	Other				(7.680)
CWIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	148019/554702	108/426.5	(2.3)	0.0	(2.0)	Other				(1.982)
Contra PP&E - Cholla U4 - CWIP	Estimate based on current balance	Unfunded	148907	107	185861/554702	182.3/426.5	0.0	0.0	0.0	Other				0.000
Uncollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	550750	904	(0.2)	(0.2)	(0.2)	Other				(0.215)
Accrued Ligated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	289540/120151	253/151/501	(9.0)	(8.5)	(9.1)	Other				(9.081)
Accrued Ligated Damages (Current) - Cholla	Estimate by Fuels	Unfunded	210678	232	615100	151/501	(19.6)	0.0	(1.5)	Other				(1.508)
Accrual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	various	Follows Labor	(2.6)	(3.2)	(3.1)	Labor		(3.060)		
Annual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	(6.2)	Labor		(6.155)		
401(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(2.0)	(1.9)	(1.4)	Labor		(1.384)		
Safety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	0.0	(2.3)	(0.7)	Labor		(0.680)		
City Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	various	various	(0.0)	0.0	(0.0)	Other				(0.001)
Accrued Ligated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	210675	232	(2.2)	0.0	(1.2)	Other				(1.205)
FICA Taxes - ER deferral (GARES Act)	Calculation by Payroll	Unfunded	289322	236	580500	Follows Labor	(12.0)	0.0	(11.5)	Labor		(11.507)		
Vacation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.8)	(2.8)	(4.0)	Labor		(4.028)		
Vacation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	500517	Follows Labor	(2.0)	(2.2)	(2.3)	Labor		(2.342)		
Vacation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.4)	(2.4)	(2.6)	Labor		(2.611)		
Personal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.1)	(0.0)	(0.0)	Labor		(0.043)		
Personal Time Accrual UWUA 127	Calculation by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.7)	(3.4)	(4.0)	Labor		(3.958)		
Personal Time Accrual UWUA 197	Calculation by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.2)	(0.2)	(0.2)	Labor		(0.213)		
Personal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	500516	Follows Labor	(17.7)	(17.1)	(17.6)	Labor		(17.639)		
Sick Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	500515	Follows Labor	(5.9)	(6.2)	(6.2)	Labor		(6.201)		
Supplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	501102	Follows Labor/926	(1.6)	(1.6)	(1.6)	Other				(1.602)
Pension - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	501105	Follows Labor/926	(0.5)	(0.5)	(0.6)	Labor		(0.550)		
FAS 158 SERP Liability	Calculation based on actuarial	Unfunded	280465	228.35	501115	Follows Labor/926/426.5	(58.1)	(53.7)	(56.4)	Labor		(56.405)		
FAS 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	Accum OCI partially offsetting unfunded SERP liability	299107	219	554032	Follows Labor/926	25.3	22.7	24.5	Labor		24.548		
FAS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	501160	Follows Labor/926	(25.7)	(22.0)	(25.9)	Labor		(25.863)		
Wasatch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	501160	Follows Labor/926	(2.4)	(2.2)	(2.3)	Labor		(2.296)		
Totals							(394.0)	(315.7)	(354.8)		(3.563)	0.000	(120.385)	(251.779)

Allocators	100.000%	25.544%	9.187%	0.000%	
Total (\$ millions)	(3.563)	0.000	(11.059)	0.000	(14.622)

Appendix A Input

(14,622,165)

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

FERC Acct	Description	2021 Expense
4265000	OTHER DEDUCTIONS	84
5020000	STEAM EXPENSES	581
5060000	MISC STEAM PWR EXP	291,370
5063000	MISC STEAM JVA CR	(44,736)
5120000	MANT OF BOILR PLNT	2,097
5140000	MAINT MISC STM PLN	2,522
5350000	OPER SUPERV & ENG	60,356
5390000	MSC HYD PWR GEN EX	36,965
5480000	GENERATION EXP	17,445
5490000	MIS OTH PWR GEN EX	4,963
5530000	MNT GEN & ELEC PLT	5,685
5560000	SYS CTRL & LD DISP	3,445
5570000	OTHER EXPENSES	68,163
5600000	OPER SUPERV & ENG	51,416
5612000	LD - MONITOR & OPER	8,235
5615000	REL PLAN & STDS DEV	7,001
5660000	MISC TRANS EXPENSE	0
5680000	MNT SUPERV & ENG	7,702
5700000	MAINT STATION EQIP	979
5710000	MAINT OVHD LINES	572
5800000	OPER SUPERV & ENG	61,277
5810000	LOAD DISPATCHING	22,877
5850000	STRT LGHT-SGNL SYS	2,293
5880000	MSC DISTR EXPENSES	21,663
5900000	MAINT SUPERV & ENG	38,859
5920000	MAINT STAT EQIP	3,733
5930000	MAINT OVHD LINES	3,251
5950000	MAINT LINE TRNSFRM	6,640
5970000	MNT OF METERS	881
5980000	MNT MISC DIST PLNT	3,305
7071000	LBR CLR - RMP	280,967
7072000	LBR CLR - PACPWR	278,469
7081000	Stores Exp CLR - RMP	18,032
7082000	Stores Exp CLR - PP	40,434
9010000	SUPRV (CUST ACCT)	16,758
9020000	METER READING EXP	1,141
9030000	CUST RCRD/COLL EXP	2,616
9031000	CUST RCRD/CUST SYS	6,539
9032000	CUST ACCTG/BILL	11,117
9033000	CUST ACCTG/COLL	50,033
9036000	CUST ACCTG/COMMON	56,785
9081000	CUST ASST EXP-GENL	1,366
9084000	DSM DIRECT	12,275
9086000	CUST SERV	12,717
9090000	INFOR/INSTRCT ADV	3,559
9200000	ADMIN & GEN SALARY	218,613
9350000	MAINT GENERAL PLNT	62
Attachment 5 input: Total PBOP		1,701,106

Notes:

Total expense was a net debit for 2018 - 2021
Total expense was a net benefit (negative) for 2014-2017.
Amounts are net of joint-venture cutback, do not
include expenses for the mining companies and do
not reflect amounts capitalized through activity rates
or capital surcharge.
The increase in expense in 2021 as compared to
2020 is primarily due to changes in actuarial
assumptions.

Ties to SAP company code 1000 - accounts 501153-
501158. Excludes 501144 (State Situs) and 501149
(Western Coal Carrier-Other power supply actuarial
costs).

2022 projection

Plant-in-service additions by month

Jan 2022	3,618,664
Feb 2022	21,109,238
Mar 2022	3,191,686
Apr 2022	36,554,752
May 2022	21,835,900
Jun 2022	17,910,319
Jul 2022	11,521,993
Aug 2022	8,124,223
Sep 2022	13,066,408
Oct 2022	39,718,606
Nov 2022	49,764,396
Dec 2022	37,653,991

Gateway plant-in-service detail (2022 projection)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions
	Other Transmission PIS		Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments A-H)
Jan 2022	3,857,101	-	(122,179)	-	(116,258)	-	-	-	-	(238,437)
Feb 2022	21,152,035	-	-	-	(42,797)	-	-	-	-	(42,797)
Mar 2022	2,840,790	-	-	-	350,896	-	-	-	-	350,896
Apr 2022	36,544,752	-	-	-	10,000	-	-	-	-	10,000
May 2022	21,825,900	-	-	-	10,000	-	-	-	-	10,000
Jun 2022	17,900,319	-	-	-	10,000	-	-	-	-	10,000
Jul 2022	11,521,993	-	-	-	-	-	-	-	-	-
Aug 2022	8,124,223	-	-	-	-	-	-	-	-	-
Sep 2022	13,066,408	-	-	-	-	-	-	-	-	-
Oct 2022	39,718,606	-	-	-	-	-	-	-	-	-
Nov 2022	49,764,396	-	-	-	-	-	-	-	-	-
Dec 2022	37,653,991	-	-	-	-	-	-	-	-	-
Total	263,970,513	-	(122,179)	-	221,841	-	-	-	-	99,662

Energy Gateway Projects (IR=NN)

2009-2021 Plant Additions including Unclassified Plant and Dec 2010 transfer of Goshen Cap

FERC BS Account : 101/ 106 only

Excludes \$714,679.22 written off October 2011 for TORM/2008/C/002/10037321=Hemingway Capt

Excludes TORM/2008/C/002-"Hemingway Capt Jack Transmission Line" Mar-Apr 2013 account 106

Year	Mo	Energy Gateway (EG) Transmission	Distribution	General Plant	Intangible
2008	12				
2009	1	5,595		197	
	2			29	
	3	(5,595)	5,595	12	
	4			2	
	5			0	
	6			0	
	7			291,535	
	8		22,386	834	
	9		3,940	2,218,516	
	10		-	14,138	
	11			713,565	
	12	49,329,089	91	915,262	
2010	1			(2,661)	
	2			56,708	
	3	186,516,476	4,593	1,540,416	
	4	10,877,334	0	101,389	
	5	(353,166)		45,114	
	6	798,121	(12,163)	82,042	
	7	1,116,636	1,294	21,235	
	8	392,805	(38)	32,125	
	9	(81,062)	(2,506)	(61,826)	
	10	87,873,224	36,378	8,623,922	364,554
	11	434,391,075	(4,161)	(1,457,463)	2,700,529
	12	7,978,725	4,035	943,607	970,519
2011	1	1,570,431	150	81,575	21,651
	2	14,494,420	203	32,193	1,865,957
	3	(1,319,835)		50,543	62,917
	4	818,995	(1,946)	7,432	(16,374)
	5	(674,049)		16,323	62,501
	6	6,013,550		27,268	4,503
	7	225,621		12,962	(11,911)
	8	292,521		(146,660)	(420)
	9	2,253,449		1,664	13,507
	10	(169,598)		114,065	90,746
	11	(125,784)		86,833	(1,202)

	12	91,950	87,946	(2,115)	(15,583)
2012	1	36,175	5,451	18,068	
	2	72,991	(3,199)	9,638	7,335
	3	990,797	(3,044)		
	4	970,878			
	5	(384,813)	(90)		
	6	3,221,592		6,011	
	7	35,015	69,653		
	8	267,306	(1,446)	65,066	
	9	126,156			
	10	376,118			
	11	23,435,318		13,478	1,393
	12	28,383,675	3,196	18,111	
2013	1	(59,287)		(66,494)	
	2	185,503		3,043	
	3	2,339,450		94,426	
	4	61,121		11,340	
	5	347,498,049		43,707	
	6	6,595,151		(21,114)	
	7	786,452		41,108	
	8	557,257		2,423	
	9	479,725		9,769	
	10	338,600		102,340	
	11	754,740		88	
	12	3,132,231		504	
2014	1	639,666	182,775	767	
	2	92,456		40	
	3	257,303		128	
	4	2,947,368		441	
	5	122,036		42	
	6	284,854	576	6	
	7	92,267		147	
	8	18,639		21	
	9	(115,737)		554	
	10	423,269		6	
	11	282,684	1,813,531	21	
	12	288,801	4,332	76,812	
2015	1	101,592	190,843	2,375	
	2	262,042	28,559	29,091	8,183
	3	56,096	31,274	4	
	4	32,366	5,087	(3)	
	5	331,467,191	5,086	2,201,720	
	6	1,376,123	(30,045)	52,642	
	7	879,773	5,087	11,628	
	8	823,009	(1)	10,506	
	9	789,098		61,992	
	10	757,497	0	(855)	

	11	159,196		33,408	
	12	2,183,127		523	
2016	1	(1,183,636)	-	1,308,398	-
	2	970,859	-	(827,974)	-
	3	10,349,996	-	5,259	-
	4	(1,132,813)	-	683	-
	5	(66,571)	-	18,692	-
	6	223,262	-	792	-
	7	44,732	-	332	-
	8	(18,202)	-	939	-
	9	40,726	-	1,204	-
	10	(37,384)	-	90	-
	11	30,781	-	291	-
	12	24,419	-	169	-
2017	1	3,502	-	64	-
	2	15,541	-	411	-
	3	6,784	-	516	-
	4	6,293	-	280	-
	5	192	-	139	-
	6	3,386,921	-	(958)	(295)
	7	30,851	-	21	(11)
	8	25,248	-	80	-
	9	1,400	-	60	-
	10	13,169	-	66	-
	11	(167,968)	-	81	-
	12	(874,152)	-	-	-
2018	1	1,524	-	69	-
	2	1,104	-	38	-
	3	227	-	31	-
	4	663	-	31	-
	5	(173)	-	(99)	-
	6	336	-	-	-
	7	-	-	-	4,096,228
	8	261	-	-	4,247
	9	-	-	-	4,859
	10	18,694	-	-	56,559
	11	250	-	-	14,568
	12	12,608	-	-	2,605
2019	1	3,672	-	-	1,927
	2	-	-	-	2,372
	3	5,406	-	-	(65)
	4	-	-	-	1,721
	5	-	-	-	1,852
	6	-	-	-	1,679
	7	2,187	-	-	1,323
	8	9,334	67,298	-	3,142
	9	19,463	13,814	-	1,954

	10	21,158	(3,326)	-	1,895
	11	17,734	-	-	2,594
	12	65,785	636	3,777	2,092
2020	1	18,598,954	(112)	28,363	1,413
	2	157,973		97	4,452
	3	166,041		1,676	
	4	348,317	650,494	84	
	5	(154,775)	1,637		
	6	576,975	(9,679)	9,878	
	7	67,898	3,807	27,481	
	8	13,478	19,516	3,773	
	9	797,468	1,239	10,609	
	10	(570,642)	(904)	922	
	11	605,872,960	76,169	879,934	
	12	12,253,570	1,575,504	1,433,258	
2021	1	810,789	256	12,926	21,904
	2	258,664	27,753	8,553	-
	3	669,120	1,620	2,844	-
	4	(203,489)	133	5,254	-
	5	1,756,994	(16)	921	-
	6	1,908,843	244	10,556	-
	7	2,277,764	229	10,184	-
	8	(4,074,186)	(100)	443	-
	9	207,254	59	-	-
	10	632,805	176	(148,080)	-
	11	(4,101,361)	10,394	4,232,399	-
	12	(2,641,688)	3,157,328	167	-
2022	1				
	2				
	3				
	4				
	5				
	6				
	7				
	8				
	9				
	10				
	11				
	12				

Bank from 102 to 101

Jack PG&E Agreement
 activity

Monthly dep rate
 0.14368%

Grand Total	Cumulative EG transmission total	EG depreciation expense	EG accumulated depreciation
5,792	5,595		
29	5,595		
12	-		
2	-		
0	-		
0	-		
291,535	-		
23,221	-		
2,222,456	-		
14,138	-		
713,565	-		
50,244,441	49,329,089	35,437.56	35,437.56
(2,661)	49,329,089	70,875.13	106,312.69
56,708	49,329,089	70,875.13	177,187.82
188,061,485	235,845,564	204,866.85	382,054.67
10,978,724	246,722,899	346,672.75	728,727.41
(308,052)	246,369,732	354,233.21	1,082,960.62
867,999	247,167,853	354,552.86	1,437,513.49
1,139,165	248,284,489	355,928.41	1,793,441.89
424,892	248,677,295	357,012.78	2,150,454.67
(145,394)	248,596,233	357,236.73	2,507,691.40
96,898,078	336,469,456	420,305.81	2,927,997.21
435,629,980	770,860,532	795,495.68	3,723,492.89
9,896,887	778,839,257	1,113,290.08	4,836,782.97
1,673,807	780,409,688	1,120,150.10	5,956,933.07
16,392,773	794,904,108	1,131,690.95	7,088,624.02
(1,206,375)	793,584,272	1,141,155.45	8,229,779.46
808,107	794,403,267	1,140,795.65	9,370,575.11
(595,225)	793,729,218	1,140,899.77	10,511,474.88
6,045,321	799,742,768	1,144,735.62	11,656,210.51
226,672	799,968,389	1,149,217.79	12,805,428.29
145,441	800,260,910	1,149,590.01	13,955,018.31
2,268,620	802,514,359	1,151,419.02	15,106,437.32
35,213	802,344,761	1,152,916.03	16,259,353.36
(40,153)	802,218,977	1,152,703.84	17,412,057.19

162,199	802,310,927	1,152,679.53	18,564,736.72
59,694	802,347,102	1,152,771.57	19,717,508.29
86,765	802,420,094	1,152,850.00	20,870,358.29
987,754	803,410,891	1,153,614.21	22,023,972.50
970,878	804,381,769	1,155,023.46	23,178,995.97
(384,902)	803,996,956	1,155,444.49	24,334,440.45
3,227,603	807,218,548	1,157,482.40	25,491,922.85
104,668	807,253,563	1,159,821.92	26,651,744.77
330,926	807,520,869	1,160,039.10	27,811,783.88
126,156	807,647,025	1,160,321.76	28,972,105.64
376,118	808,023,143	1,160,682.59	30,132,788.23
23,450,189	831,458,461	1,177,788.51	31,310,576.74
28,404,982	859,842,136	1,215,014.80	32,525,591.54
(125,781)	859,782,849	1,235,362.78	33,760,954.31
188,546	859,968,352	1,235,453.45	34,996,407.76
2,433,876	862,307,802	1,237,267.35	36,233,675.11
72,461	862,368,923	1,238,991.90	37,472,667.01
347,541,756	1,209,866,972	1,488,675.21	38,961,342.22
6,574,038	1,216,462,123	1,743,052.51	40,704,394.73
827,560	1,217,248,575	1,748,355.39	42,452,750.12
559,680	1,217,805,832	1,749,320.69	44,202,070.82
489,494	1,218,285,557	1,750,065.65	45,952,136.47
440,940	1,218,624,157	1,750,653.53	47,702,790.00
754,828	1,219,378,897	1,751,438.98	49,454,228.98
3,132,735	1,222,511,129	1,754,231.34	51,208,460.32
823,208	1,223,150,794	1,756,941.04	52,965,401.35
92,497	1,223,243,251	1,757,466.99	54,722,868.34
257,431	1,223,500,554	1,757,718.25	56,480,586.59
2,947,808	1,226,447,921	1,760,020.46	58,240,607.05
122,078	1,226,569,957	1,762,225.49	60,002,832.53
285,435	1,226,854,811	1,762,517.79	61,765,350.33
92,414	1,226,947,078	1,762,788.71	63,528,139.04
18,660	1,226,965,716	1,762,868.39	65,291,007.42
(115,183)	1,226,849,979	1,762,798.63	67,053,806.06
423,275	1,227,273,249	1,763,019.56	68,816,825.62
2,096,236	1,227,555,932	1,763,526.71	70,580,352.33
369,945	1,227,844,734	1,763,937.26	72,344,289.59
294,810	1,227,946,326	1,764,217.72	74,108,507.30
327,876	1,228,208,368	1,764,478.95	75,872,986.25
87,374	1,228,264,464	1,764,707.49	77,637,693.75
37,449	1,228,296,830	1,764,771.04	79,402,464.79
333,673,997	1,559,764,021	2,002,917.28	81,405,382.07
1,398,721	1,561,140,144	2,242,028.85	83,647,410.92
896,487	1,562,019,917	2,243,649.47	85,891,060.39
833,513	1,562,842,926	2,244,872.73	88,135,933.12
851,090	1,563,632,024	2,246,030.85	90,381,963.98
756,642	1,564,389,521	2,247,141.91	92,629,105.89

192,604	1,564,548,717	2,247,800.46	94,876,906.35
2,183,650	1,566,731,844	2,249,483.16	97,126,389.51
124,762	1,565,548,208	2,250,201.19	99,376,590.70
142,886	1,566,519,068	2,250,048.33	101,626,639.03
10,355,255	1,576,869,063	2,258,181.13	103,884,820.16
(1,132,130)	1,575,736,251	2,264,802.67	106,149,622.83
(47,879)	1,575,669,680	2,263,941.04	108,413,563.87
224,054	1,575,892,942	2,264,053.61	110,677,617.48
45,064	1,575,937,674	2,264,246.13	112,941,863.61
(17,263)	1,575,919,472	2,264,265.19	115,206,128.80
41,929	1,575,960,198	2,264,281.37	117,470,410.17
(37,294)	1,575,922,814	2,264,283.77	119,734,693.95
31,072	1,575,953,595	2,264,279.03	121,998,972.98
24,588	1,575,978,014	2,264,318.68	124,263,291.66
3,566	1,575,981,516	2,264,338.74	126,527,630.40
15,952	1,575,997,057	2,264,352.42	128,791,982.83
7,300	1,576,003,840	2,264,368.46	131,056,351.29
6,573	1,576,010,134	2,264,377.85	133,320,729.14
331	1,576,010,325	2,264,382.51	135,585,111.66
3,385,668	1,579,397,247	2,266,815.78	137,851,927.44
30,861	1,579,428,098	2,269,271.08	140,121,198.52
25,328	1,579,453,346	2,269,311.38	142,390,509.90
1,460	1,579,454,746	2,269,330.53	144,659,840.43
13,235	1,579,467,915	2,269,340.99	146,929,181.42
(167,888)	1,579,299,946	2,269,229.79	149,198,411.21
(874,152)	1,578,425,794	2,268,481.14	151,466,892.34
1,592	1,578,427,318	2,267,854.25	153,734,746.59
1,142	1,578,428,422	2,267,856.13	156,002,602.72
258	1,578,428,649	2,267,857.09	158,270,459.82
693	1,578,429,312	2,267,857.73	160,538,317.55
(272)	1,578,429,139	2,267,858.08	162,806,175.63
336	1,578,429,475	2,267,858.20	165,074,033.83
4,096,228	1,578,429,475	2,267,858.44	167,341,892.27
4,509	1,578,429,737	2,267,858.63	169,609,750.90
4,859	1,578,429,737	2,267,858.82	171,877,609.72
75,252	1,578,448,430	2,267,872.25	174,145,481.96
14,818	1,578,448,680	2,267,885.86	176,413,367.82
15,213	1,578,461,288	2,267,895.09	178,681,262.91
5,599	1,578,464,960	2,267,906.79	180,949,169.70
2,372	1,578,464,960	2,267,909.43	183,217,079.12
5,341	1,578,470,367	2,267,913.31	185,484,992.43
1,721	1,578,470,367	2,267,917.19	187,752,909.63
1,852	1,578,470,367	2,267,917.19	190,020,826.82
1,679	1,578,470,367	2,267,917.19	192,288,744.01
3,510	1,578,472,554	2,267,918.76	194,556,662.78
79,774	1,578,481,888	2,267,927.04	196,824,589.82
35,230	1,578,501,351	2,267,947.73	199,092,537.55

19,726		1,578,522,509	2,267,976.91	201,360,514.46
20,328		1,578,540,243	2,268,004.85	203,628,519.31
72,289		1,578,606,028	2,268,064.85	205,896,584.16
18,628,618		1,597,204,982	2,281,473.43	208,178,057.59
162,522		1,597,362,955	2,294,948.23	210,473,005.82
167,717		1,597,528,996	2,295,181.00	212,768,186.82
998,895		1,597,877,313	2,295,550.51	215,063,737.33
(153,138)		1,597,722,538	2,295,689.55	217,359,426.87
577,175		1,598,299,513	2,295,992.85	219,655,419.73
99,187		1,598,367,412	2,296,456.12	221,951,875.85
36,767		1,598,380,890	2,296,514.58	224,248,390.44
809,316		1,599,178,358	2,297,097.16	226,545,487.60
(570,624)		1,598,607,716	2,297,260.11	228,842,747.71
606,829,063		2,204,480,676	2,732,103.73	231,574,851.44
15,262,333		2,216,734,246	3,176,160.15	234,751,011.58
845,874		2,217,545,035	3,185,545.46	237,936,557.04
294,970		2,217,803,698	3,186,313.74	241,122,870.79
673,584		2,218,472,818	3,186,980.26	244,309,851.04
(198,103)		2,218,269,329	3,187,314.76	247,497,165.80
1,757,899		2,220,026,324	3,188,430.79	250,685,596.59
1,919,643		2,221,935,166	3,191,064.29	253,876,660.88
2,288,176		2,224,212,930	3,194,071.91	257,070,732.79
(4,073,843)		2,220,138,744	3,192,781.38	260,263,514.16
207,313		2,220,345,998	3,190,003.41	263,453,517.57
484,900		2,220,978,803	3,190,606.90	266,644,124.47
141,432		2,216,877,442	3,188,115.12	269,832,239.59
515,807		2,214,235,754	3,183,270.97	273,015,510.56
		2,214,235,754	3,181,373.21	276,196,883.77
		2,214,235,754	3,181,373.21	279,378,256.98
		2,214,235,754	3,181,373.21	282,559,630.19
		2,214,235,754	3,181,373.21	285,741,003.40
		2,214,235,754	3,181,373.21	288,922,376.61
		2,214,235,754	3,181,373.21	292,103,749.81
		2,214,235,754	3,181,373.21	295,285,123.02
		2,214,235,754	3,181,373.21	298,466,496.23
		2,214,235,754	3,181,373.21	301,647,869.44
		2,214,235,754	3,181,373.21	304,829,242.65
		2,214,235,754	3,181,373.21	308,010,615.86
		2,214,235,754	3,181,373.21	311,191,989.07

783,746,191	784,113,653.19
782,629,594	
781,549,735	
781,386,918	
781,202,773	
779,662,515	
781,726,625	
780,601,818	
779,709,085	
778,674,919	
777,890,355	
800,147,884	
827,316,545	785,864,996.71
826,021,895	
824,971,944	
826,074,127	
824,896,256	
1,170,905,629	
1,175,757,728	
1,174,795,825	
1,173,603,761	
1,172,333,421	
1,170,921,367	
1,169,924,668	
1,171,302,668	1,039,140,448.77
1,170,185,393	
1,168,520,382	
1,167,019,967	
1,168,207,314	
1,166,567,124	
1,165,089,460	
1,163,418,939	
1,161,674,709	
1,159,796,173	
1,158,456,423	
1,156,975,580	
1,155,500,444	1,164,054,967.55
1,153,837,819	
1,152,335,382	
1,150,626,770	
1,148,894,365	
1,478,358,639	
1,477,492,733	
1,476,128,857	
1,474,706,993	
1,473,250,060	
1,471,760,415	

1,469,671,811	
1,469,605,455	1,350,166,903.35
1,466,171,618	
1,464,892,429	
1,472,984,243	
1,469,586,628	
1,467,256,116	
1,465,215,325	
1,462,995,811	
1,460,713,343	
1,458,489,788	
1,456,188,120	
1,453,954,622	
1,451,714,722	1,463,059,093.74
1,449,453,886	
1,447,205,074	
1,444,947,489	
1,442,689,404	
1,440,425,214	
1,441,545,319	
1,439,306,899	
1,437,062,836	
1,434,794,906	
1,432,538,733	
1,430,101,535	
1,426,958,902	1,439,903,455.38
1,424,692,571	
1,422,425,819	
1,420,158,189	
1,417,890,994	
1,415,622,964	
1,413,355,442	
1,411,087,583	
1,408,819,986	
1,406,552,127	
1,404,302,948	
1,402,035,312	
1,399,780,025	1,413,360,220.17
1,397,515,791	
1,395,247,881	
1,392,985,374	
1,390,717,457	
1,388,449,540	
1,386,181,623	
1,383,915,891	
1,381,657,298	
1,379,408,814	

1,377,161,994	
1,374,911,723	
1,372,709,444	1,386,203,296.67
1,389,026,924	
1,386,889,949	
1,384,760,809	
1,382,813,576	
1,380,363,111	
1,378,644,093	
1,376,415,536	
1,374,132,499	
1,372,632,870	
1,369,764,968	
1,972,905,825	
1,981,983,234	1,471,003,295.33
1,979,608,478	
1,976,680,828	
1,974,162,967	
1,970,772,164	
1,969,340,727	
1,968,058,505	
1,967,142,197	
1,959,875,230	
1,956,892,481	
1,954,334,678	
1,947,045,203	
1,941,220,243	1,965,162,841.14
1,938,038,870	
1,934,857,497	
1,931,676,123	
1,928,494,750	
1,925,313,377	
1,922,132,004	
1,918,950,631	
1,915,769,257	
1,912,587,884	
1,909,406,511	
1,906,225,138	
1,903,043,765	1,922,132,003.80

Inputs

Line	Description, account, classification	Linked description, account, classification	Input value	Source	Location in model	Line number/ cell reference	Worksheet	Notes
1	Common cost of equity	Debt Cost	8.80%	fixed	Appendix A/SH512	Line 120	Appendix A	Fixed settlement value
2	ROE basis point adder for Energy Gateway projects	Increased ROE (basis points)	50	fixed	WATT 7 - Trans Enhance Charge	Row 23	Att 7 - Transmission Enhancement Charge	Docket No. EL08-75-00 (10/21/2008)
3	Common pole location fixed annual revenue credit	Common pole location fixed annual revenue credit	555,768	fixed	WATT 3 - Revenue Credits/SES41	Row 41	Att 3 - Revenue Credits	Fixed settlement value and a product of PacifiCorp underbald attachments to transmission poles or towers of 48.34 multiplied by \$12.00 per pole.
4	Cash Working Capital - 1/8 rule	Operation & Maintenance Expense	0	fixed	Appendix A/SH508	Line 47	Appendix A	Settlement value - 1/8 now zero absent filed lead-lag study

FERC Form No. 1 Data

Line	Description, account, classification	Linked description, account, classification	2020 year-end balance	2021 year-end balance	FERC Form 1 reference	Location in model	Check	Model worksheet	Notes
1	Total Other Taxes	FERC 408.1 - Taxes Other than income	208,904,338	213,406,731	114.14c	WATT 2 - Other Taxes/SD545	0	Att 2 - Other Taxes	Informational
2	Utility Investment Tax Credit Adj. - Net (411.4)	FERC 411.4 - Net ITC adjustment	(2,252,575)	(1,339,178)	114.19c	WATT 5 - Cost Support/SH8159	0	Att 5 - Cost Support	
3	Attachment 5 input: Total Accumulated Amortization	Amort of Other Utility Plant	689,402,579	725,504,660	200.21c	WATT 10 - Acc Amort of PIS/SES13	1	Att 10 - Acc Amort of PIS	Change sign
4	Plant Held for Future Use (Account 105)	Electric plant held for future use	23,121,440	14,811,003	214.47d	WATT 12 - Plant Held Future Use/SES18	0	Att 5 - Cost Support; Att 12 - Plant held for future use	Total is informational only
5									
6	Intangible Plant in Service	FERC 303 - Misc intangible plant (BoT)	1,015,882,796	1,054,374,613	204.5b	WATT 5 - Cost Support/SG339	0	Att 5 - Cost Support	Used as check for input value
7	Intangible Plant in Service	FERC 303 - Misc intangible plant (BoT)	1,054,374,613	1,106,474,798	204.5g	WATT 5 - Cost Support/SG340	0	Att 5 - Cost Support	Used as check for input value
8	Production Plant in Service	Total production plant (BoT)	12,703,876,804	12,652,732,709	204.46b	WATT 5 - Cost Support/SG349	0	Att 5 - Cost Support	Used as check for input value
9	Production Plant in Service	Total production plant (EoY)	12,652,732,709	13,476,057,171	204.46a	WATT 5 - Cost Support/SG361	1	Att 5 - Cost Support	Used as check for input value
10	Transmission Plant in Service	Total transmission plant (BoT)	6,478,620,080	7,627,712,649	204.58b	WATT 5 - Cost Support/SG37	0	Att 5 - Cost Support	Used as check for input value
11	Transmission Plant in Service	Total transmission plant (EoY)	7,627,712,649	7,890,023,096	204.58a	WATT 5 - Cost Support/SG39	0	Att 5 - Cost Support	Used as check for input value
12	Distribution Plant in Service	Total distribution plant (BoT)	7,295,300,652	7,647,962,060	204.75b	WATT 5 - Cost Support/SG335	0	Att 5 - Cost Support	Used as check for input value
13	Distribution Plant in Service	Total distribution plant (EoY)	7,647,962,060	8,032,285,953	204.75a	WATT 5 - Cost Support/SG335	1	Att 5 - Cost Support	Used as check for input value
14	General Plant in Service	Total general plant (BoT)	1,287,632,918	1,349,470,354	204.99b	WATT 5 - Cost Support/SG344	0	Att 5 - Cost Support	Used as check for input value
15	General Plant in Service	Total general plant (EoY)	1,349,470,354	1,376,963,715	204.99a	WATT 5 - Cost Support/SG345	1	Att 5 - Cost Support	Used as check for input value
16	Total Plant in Service	Total electric plant in service (EoY)	30,332,252,385	31,881,804,733	204.104d	WATT 5 - Cost Support/SG368	nm	Att 5 - Cost Support	Used as check (valid for Projection only)
17									
18	Electric Plant Purchased	Electric Plant Purchased	0	204.101g	WATT 5 - Cost Support/SG364	0	Att 5 - Cost Support	Used as check for input value	
19	Electric Plant Sold	Electric plant sold	0	204.102g	WATT 5 - Cost Support/SG365	0	Att 5 - Cost Support	Used as check for input value	
20									
21	Transmission Accumulated Depreciation	Accum Dep - Transmission	1,942,552,606	2,045,200,003	219.25c	WATT 5 - Cost Support/SG387	0	Att 5 - Cost Support	Used as check for input value
22	Distribution Accumulated Depreciation	Accum Dep - Distribution	3,027,035,455	3,143,599,734	219.26c	WATT 5 - Cost Support/SG3103	0	Att 5 - Cost Support	Used as check for input value
23	Accumulated Intangible Depreciation	Amort of Other Utility Plant	689,402,579	725,504,660	200.21c	WATT 5 - Cost Support/SG3108	1	Att 5 - Cost Support	Used as check for input value
24	Accumulated General Depreciation	Accum Dep - General	508,181,970	519,932,106	219.28c	WATT 5 - Cost Support/SG3113	0	Att 5 - Cost Support	Used as check for input value
25									
26	Accum Dep - Steam production	Accum Dep - Steam production	3,728,903,605	4,062,875,656	219.20c				Component of total below
27	Accum Dep - Nuclear production	Accum Dep - Nuclear production	0	0	219.21c				Component of total below
28	Accum Dep - Hydro (conventional) production	Accum Dep - Hydro (conventional) production	474,579,810	504,616,809	219.22c				Component of total below
29	Accum Dep - Hydro (pumped storage) production	Accum Dep - Hydro (pumped storage) production	0	0	219.23c				Component of total below
30	Accum Dep - Other production	Accum Dep - Other production	258,943,867	398,251,186	219.24c				Component of total below
31	Production Accumulated Depreciation	Accum Dep - Other production	4,462,427,282	4,965,743,691	219.20 through 219.24	WATT 5 - Cost Support/SG3129	0	Att 5 - Cost Support	Used as check
32									
33	Construction Materials & Supplies	Materials and supplies - est construction (EoY)	176,943,869	203,514,526	227.5c	WATT 5 - Cost Support/SH8146	-	Att 5 - Cost Support	Materials and Supplies section
34	Transmission Materials & Supplies	Materials and supplies - transmission (EoY)	1,231,929	815,425	227.8c	WATT 5 - Cost Support/SH8150	-	Att 5 - Cost Support	Materials and Supplies section
35	Undistributed Stores Expense	FERC 163 - Undistributed stores expense	0	0	227.16c	WATT 5 - Cost Support/SH8142	-	Att 5 - Cost Support	Materials and Supplies section
36									
37	Account 190 Subtotal - p234	FERC 190 - ADIT (BoT)	783,561,636	777,003,313	234.18b	WATT 1a - ADIT/SES170	-	Att 1	Used as check for input values. Asset on BS.
38	Account 190 Subtotal - p234	FERC 190 - ADIT (EoY)	777,003,313	701,421,321	234.18c	WATT 1a - ADIT/SES173	-	Att 1a	Used as check for input values. Asset on BS.
39	Account 281 Subtotal - p272	FERC 281 - ADIT (BoT)	174,829,838	152,581,985	272.17b	WATT 1a - ADIT/SES196	-	Att 1	Used as check for input values. Liability on BS => change sign.
40	Account 281 Subtotal - p272	FERC 281 - ADIT (EoY)	152,581,985	143,983,856	272.17c	WATT 1a - ADIT/SES199	-	Att 1a	Used as check for input values. Liability on BS => change sign.
41	Account 282 Subtotal - p274	FERC 282 - ADIT (BoT)	2,889,829,879	2,908,481,325	274.9c	WATT 1a - ADIT/SES267	-	Att 1	Used as check for input values. Liability on BS => change sign.
42	Account 282 Subtotal - p274	FERC 282 - ADIT (EoY)	2,908,481,325	3,064,144,040	274.9d	WATT 1a - ADIT/SES273	0	Att 1a	Used as check for input values. Liability on BS => change sign.
43	Account 283 Subtotal - p276	FERC 283 - ADIT (BoT)	297,173,549	365,071,741	276.19b	WATT 1a - ADIT/SES399	-	Att 1	Used as check for input values. Liability on BS => change sign.
44	Account 283 Subtotal - p276	FERC 283 - ADIT (EoY)	365,071,741	382,542,004	276.19c	WATT 1a - ADIT/SES409	-	Att 1a	Used as check for input values. Liability on BS => change sign.
45									
46	(S61) Load Dispatching	FERC 561 - Load Dispatch (LD)	0	0	320.84b	WATT 5 - Cost Support/SH8263	-	Att 5 - Cost Support	Adj to transmission O&M section
47	(S61.1) Load Dispatch-Reliability	FERC 561.1 - LD reliability	0	0	320.85b	WATT 5 - Cost Support/SH8264	-	Att 5 - Cost Support	Adj to transmission O&M section
48	(S61.2) Load Dispatch-Monitor and Operate Transmission System	FERC 561.2 - LD monitor operate	7,719,651	6,922,847	320.86b	WATT 5 - Cost Support/SH8265	-	Att 5 - Cost Support	Adj to transmission O&M section
49	(S61.3) Load Dispatch-Transmission Service and Scheduling	FERC 561.3 - LD service scheduling	0	0	320.87b	WATT 5 - Cost Support/SH8266	-	Att 5 - Cost Support	Adj to transmission O&M section
50	(S61.4) Scheduling, System Control and Dispatch Services	FERC 561.4 - Sched, sys control, dispatch	1,198,333	998,544	320.88b	WATT 5 - Cost Support/SH8267	-	Att 5 - Cost Support	Adj to transmission O&M section
51	(S61.5) Reliability, Planning and Standards Development	FERC 561.5 - Reliability, plan, standards	2,375,511	2,388,711	320.89b	WATT 5 - Cost Support/SH8268	-	Att 5 - Cost Support	Adj to transmission O&M section
52	Less: Account 565	FERC 565 - Transmission by others	141,188,225	159,058,497	320.96b	WATT 5 - Cost Support/SH8271	-	Att 5 - Cost Support	Adj to transmission O&M section
53									
54	Transmission O&M	Total Transmission Expenses	210,891,669	232,301,840	320.112b	WATT 5 - Cost Support/SH8280	-	Att 5 - Cost Support	Adj to transmission O&M section
55	Property Insurance Account 924	FERC 924 - Property Insurance	4,494,291	4,207,600	320.185b	WATT 5 - Cost Support/SH8216	-	Att 5 - Cost Support	Adj to A&G expense section
56	Less Regulatory Commission Exp Account 928	FERC 928 - Regulatory Commission Expenses	25,986,830	26,427,417	320.189b	WATT 5 - Cost Support/SH8297	-	Appendix A	Line 61
57	Less General Advertising Exp Account 930.1	FERC 930.1 - General Advertising Expenses	14,951	8,074	320.191b	WATT 5 - Cost Support/SH8297	-	Appendix A	Line 62
58	Total A&G	Total A&G Expenses	275,277,135	170,669,671	320.197b	WATT 5 - Cost Support/SH8118	-	Appendix A	Line 57
59	Amortization of limited term electric plant (404)	Amort - Intangible, ltd term (FERC 404)	46,992,581	58,013,199	336.1d	WATT 5 - Cost Support/SH8306	-	Att 5 - Cost Support	Depreciation Expense section
60	Amortization of other electric plant (405)	Amort exp - Intangible (FERC 405)	0	0	336.1e	WATT 5 - Cost Support/SH8307	-	Att 5 - Cost Support	Depreciation Expense section
61	Depreciation expense (403)	Dep exp - Transmission (FERC 403)	116,134,858	134,616,361	336.7b	WATT 5 - Cost Support/SH8296	-	Att 5 - Cost Support	Depreciation Expense section
62	Amortization of limited term electric plant (404)	Dep exp - Transmission, ltd term (FERC 404)	0	0	336.7d	WATT 5 - Cost Support/SH8297	-	Att 5 - Cost Support	Depreciation Expense section
63	Depreciation expense (403)	Dep exp - General (FERC 403)	45,107,563	47,034,116	336.10b	WATT 5 - Cost Support/SH8301	-	Att 5 - Cost Support	Depreciation Expense section
64	Amortization of limited term electric plant (404)	Dep exp - General, ltd term (FERC 404)	711,435	591,957	336.10d	WATT 5 - Cost Support/SH8302	-	Att 5 - Cost Support	Depreciation Expense section
65	Transmission Wages Expense	Transmission wages and salaries	27,994,491	29,153,152	354.21b	WATT 5 - Cost Support/SH8312	-	Appendix A	Line 1
66	Total Wages Expense	Total O&M salaries	367,294,560	359,153,337	354.28b	WATT 5 - Cost Support/SH8314	-	Appendix A	Line 2
67	Less A&G Wages Expense	A&G wages and salaries	43,815,481	41,806,504	354.27b	WATT 5 - Cost Support/SH8315	-	Appendix A	Line 3

Data from Company records (Manual Input)

Line	Description, account, classification	Model worksheet input	Prior year values	Current year values	Source	Notes
			2020	2021		
1	Facility Credits under Section 30.9	Att 5 - Cost Support, Line 166 "Facility Credits under Section 30.9 of the OAT"	0	0	Company records	
2	Interest on Network Upgrade Balance	Att 5 - Cost Support, Line 168 "Interest on Network Upgrade Facilities"	4,892,710	4,690,581	Company Records: Sum of SAP GL 585914 (Interest Expense - Transmission Deposits (third party) and 385914 (ESM).	
3	Network Upgrade Balance	Att 5 - Cost Support, Line 50 "Network Upgrade Balance"	147,761,488	147,966,140	Company Records: Sum of SAP GL accounts #265461 (Transan Interconnection Deposits - w/ third party) and #265460 (Transan Interconnection Deposits - ESM).	
4	Federal income tax rate	Attachment A, Line 128 "FIT = Federal Income Tax Rate"		21.00%	PacifiCorp tax rate assumptions - 2021	
5	State income tax rate	Attachment A, Line 129 "SIT = State Income Tax Rate or Composite"	4.54%	4.54%	PacifiCorp tax rate assumptions - 2021	
6	Percent of federal income tax deductible for state purposes	Attachment A, Line 130	0.00%	0.00%	PacifiCorp tax rate assumptions - 2021	
7	Rent from Electric Property - Transmission Related	Attachment 3, Line 1 "Rent from Electric Property - Transmission Related"	3,509,342	3,461,109	Company Records: Sum of SAP GL accounts #301863 and #301872 (PC 1192).	Fiber Optic Leases
8	WEC phase shifting fee (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	0	588,884	Company Records: component of 2021 FERC Form No. 1, page 300.21b	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include the WEC phase-shifting fees for a reduction of loop flows on transmission
9	Gen Interconnect and TSR study revenues (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	854,804	1,580,721	2021 FERC Form No. 1, page 300.21b footnote	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include as a revenue credit on Attachment 3 of the Form 1 the reimbursements
10	WY Service territory fixed cost recovery fee (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	24,180	14,823	2021 FERC Form No. 1, page 300.21b footnote (GL 301955)	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include a portion of the service territory fixed cost recovery fee received from a

11	Adjustment to exclude the write-offs that were booked to Account 573	Att 5 - Cost Support, Line 53 "Transmission O&M adjustment"	(122,866)	(89,622)	Company Records: SAP FERC 573 details (enter negative value)	Based on the Resolution of Preliminary Challenges to the 2013 Annual Update, PacifiCorp agreed to exclude the write-offs that were booked to FERC Account 573 from the
12	Transmission imbalance penalty refunds in FERC 566	Att 5 - Cost Support, Line 53 "Transmission O&M adjustment"	0	0	Company Records: Sum of SAP GL 505982 & 505964 (FERC 566)	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to exclude the expenses associated with the refunds for transmission imbalance penalties booked to FERC Account 566 from the Transmission ATRR.
13	C&T (ESM) cost portion of Studies in FERC 561.6 and 561.7	Att 5 - Cost Support, Line 53 "Transmission O&M adjustment"	(127,537)	(50,351)	Company Records: Sum of order 235822 (FERC 560), 228755 (FERC 561.6) & 228756 (FERC 561.7). Enter as a negative value.	Exclude C&T's (ESM) expenses for studies from O&M. Third party's expenses for studies are offset in revenue credits; ESM's expense portion needs to be excluded from O&M.
14	EIM: Capital Cost of upgrade of substation and power plant meters to 5-min memory capability	Attachment 15 - GSU and Associated Equipment, "Wind Generation Facilities adjustment"	738,458	738,458	Company Records: FERC Account 353 details	During the stakeholder process in PacifiCorp's EIM filing in Docket No. ER14-1576, PacifiCorp agreed to remove the EIM-related capital costs for substation and power plant meter upgrades to five-minute memory capability booked to FERC Account 353 from its
15	EIM: Transmission allocation of General (FERC accounts 391 and 397) and Intangible (FERC account 303) assets attributable to ESM participation in EIM and excluded from ATRR	Attachment 15 - GSU and Associated Equipment, "Wind Generation Facilities adjustment"	123,264	120,807	Company Records: EIM assets	Transmission allocation of general and intangible assets (acquisition value times labor allocor) attributable to ESM participation in EIM ad excluded from ATRR. FERC accounts 303, 391, and 397.
16	Interconnection Customer Interconnection Facilities (ICIFs)	Attachment 15 - GSU and Associated Equipment, "Wind Generation Facilities adjustment"	181,490,604	187,633,608	Company Records: Capital assets details	Exclude transmission facilities from Transmission Plant In-Service as these charges are directly assigned to non-transmission customers.

FERC Form 1 Data Consolidation

2021: New FF1 format due to new software

ID	Data_description	ff1_page	ff1_line	ff1_col	ff1_map	column_name	2019	2020	2021
1	FERC 408.1 - Taxes Other than Income	114	14	c	114.14c	Total Current Year to Date Balance for Quarter/Year	199,137,026	208,904,338	213,406,731
2	FERC 411.4 - Net ITC adjustment	114	19	c	114.19c	Total Current Year to Date Balance for Quarter/Year	(2,738,724)	(2,252,575)	(1,339,178)
3	Amort of Other Utility Plant	200	21	c	200.21c	Total Company for the Current Year/Quarter Ended	652,942,422	689,402,579	725,504,660
4	FERC 303 - Misc intangible plant (BoY)	204	5	b	204.5b	Balance Beginning of Year	970,432,021	1,015,882,796	1,054,374,613
5	FERC 303 - Misc intangible plant (EoY)	204	5	g	204.5g	Balance at End of Year	1,015,882,796	1,054,374,613	1,106,474,798
6	Total production plant (BoY)	204	46	b	204.46b	Balance Beginning of Year	12,454,178,185	12,370,876,824	12,652,732,709
7	Total production plant (EoY)	204	46	g	204.46g	Balance at End of Year	12,370,876,824	12,652,732,709	13,476,057,171
8	Total transmission plant (BoY)	204	58	b	204.58b	Balance Beginning of Year	6,353,044,980	6,478,620,080	7,627,712,649
9	Total transmission plant (EoY)	204	58	g	204.58g	Balance at End of Year	6,478,620,080	7,627,712,649	7,890,023,096
10	Total distribution plant (BoY)	204	75	b	204.75b	Balance Beginning of Year	7,017,942,816	7,295,300,652	7,647,962,060
11	Total distribution plant (EoY)	204	75	g	204.75g	Balance at End of Year	7,295,300,652	7,647,962,060	8,032,285,953
12	Total general plant (BoY)	204	99	b	204.99b	Balance Beginning of Year	1,274,442,961	1,287,632,918	1,349,470,354
13	Total general plant (EoY)	204	99	g	204.99g	Balance at End of Year	1,287,632,918	1,349,470,354	1,376,963,715
14	Electric Plant Purchased	204	101	g	204.101g	Balance Beginning of Year	-00	-00	-00
15	Electric plant sold	204	102	g	204.102g	Balance at End of Year	-00	-00	-00
16	Total electric plant in service (BoY)	204	104	b	204.104b	Balance at End of Year	28,070,040,963	28,448,313,270	30,332,252,385
17	Total electric plant in service (EoY)	204	104	g	204.104g	Balance at End of Year	28,448,313,270	30,332,252,385	31,881,804,733
18	Electric plant held for future use	214	47	d	214.47d	Balance at End of Year	25,890,060	23,912,440	14,811,003
19	Accum Dep - Steam production	219	20	c	219.20c	Electric Plant in Service	3,749,690,656	3,728,903,605	4,062,875,656
20	Accum Dep - Nuclear production	219	21	c	219.21c	Electric Plant in Service	-00	-00	-00
21	Accum Dep - Hydro (conventional) production	219	22	c	219.22c	Electric Plant in Service	450,261,661	474,579,810	504,616,809
22	Accum Dep - Hydro (pumped storage) production	219	23	c	219.23c	Electric Plant in Service	-00	-00	-00

23	Accum Dep - Other production	219	24	c	219.24c	Electric Plant in Service	531,443,175	258,943,867	398,251,186
24	Accum Dep - Transmission	219	25	c	219.25c	Electric Plant in Service	1,863,152,997	1,942,552,606	2,045,200,003
25	Accum Dep - Distribution	219	26	c	219.26c	Electric Plant in Service	2,925,945,711	3,027,035,455	3,143,599,734
26	Accum Dep - General	219	28	c	219.28c	Electric Plant in Service	493,756,072	508,181,970	519,932,106
27	Accum Dep - Total	219	29	c	219.29c	Electric Plant in Service	10,014,250,272	9,940,197,313	10,674,475,494
28	Materials and supplies - est construction (EoY)	227	5	c	227.5c	Balance End of Year	162,913,741	176,943,869	203,514,526
29	Materials and supplies - transmission (EoY)	227	8	c	227.8c	Balance End of Year	852,235	1,231,929	815,425
30	FERC 163 - Undistributed stores expense	227	16	c	227.16c	Balance End of Year	-00	-00	-00
31	FERC 190 - ADIT (BoY)	234	18	b	234.18b	begin_yr_bal	824,459,612	783,561,636	777,003,313
32	FERC 190 - ADIT (EoY)	234	18	c	234.18c	yr_end_bal	783,561,636	777,003,313	701,421,321
33	FERC 281 - ADIT (BoY)	272	17	b	272.17b	bgn_yr_bal	180,339,430	174,829,838	152,581,995
34	FERC 281 - ADIT (EoY)	272	17	k	272.17k	end_yr_bal	174,829,838	152,581,995	143,583,856
35	FERC 282 - ADIT (BoY)	274	9	b	274.9b	bgn_yr_bal	2,910,580,066	2,889,829,879	2,908,481,325
36	FERC 282 - ADIT (EoY)	274	9	k	274.9k	end_yr_bal	2,889,829,879	2,908,481,325	3,054,144,040
37	FERC 283 - ADIT (BoY)	276	19	b	276.19b	bgn_yr_bal	285,789,510	297,173,549	365,071,741
38	FERC 283 - ADIT (EoY)	276	19	k	276.19k	end_yr_bal	297,173,549	365,071,741	382,542,004
39	FERC 561 - Load Dispatch (LD)	320	84	b	320.84b	crnt_yr_amt	-00	-00	-00
40	FERC 561.1 - LD reliability	320	85	b	320.85b	crnt_yr_amt	-00	-00	-00
41	FERC 561.2 - LD monitor operate	320	86	b	320.86b	crnt_yr_amt	7,813,567	7,719,651	6,922,647
42	FERC 561.3 - LD service scheduling	320	87	b	320.87b	crnt_yr_amt	-00	-00	-00
43	FERC 561.4 - Sched, sys control, dispatch	320	88	b	320.88b	crnt_yr_amt	1,250,888	1,198,333	998,544
44	FERC 561.5 - Reliability, plan, standards	320	89	b	320.89b	crnt_yr_amt	1,962,101	2,375,511	2,388,711
45	FERC 561.8 - Reliability, plan, standards services	320	92	b	320.92b	crnt_yr_amt	8,800,994	4,780,276	5,672,396
46	FERC 565 - Transmission by others	320	96	b	320.96b	crnt_yr_amt	145,825,268	141,188,225	159,058,497
47	Total Transmission Expenses	320	112	b	320.112b	crnt_yr_amt	218,366,626	210,891,669	232,301,840
48	FERC 924 - Property Insurance	320	185	b	320.185b	crnt_yr_amt	4,737,084	4,494,291	4,207,600
49	FERC 928 - Regulatory Commission Expenses	320	189	b	320.189b	crnt_yr_amt	25,605,836	25,986,830	26,427,417
50	FERC 930.1 - General Advertising Expenses	320	191	b	320.191b	crnt_yr_amt	55,028	14,951	8,074
51	Total A&G Expenses	320	197	b	320.197b	crnt_yr_amt	115,628,648	275,277,135	170,669,671
52	Industry association dues	335	1	b	335.1b	Amount	1,376,461	1,318,681	1,577,509
53	Amort - Intangible, ltd term (FERC 404)	336	1	d	336.1d	Amortization of Limited Term Electric Plant (Account 404)	48,671,914	46,992,581	58,013,199
54	Amort exp - Intangible (FERC 405)	336	1	e	336.1e	Amortization of Other Electric Plant (Acc 405)	-00	-00	-00
55	Dep exp - Transmission (FERC 403)	336	7	b	336.7b	Depreciation Expense (Account 403)	112,507,659	116,134,858	134,616,361
56	Dep exp - Transmission, ltd term (FERC 404)	336	7	d	336.7d	Amortization of Limited Term Electric Plant (Account 404)	-00	-00	-00

57	Dep exp - General (FERC 403)	336	10	b	336.10b	Depreciation Expense (Account 403)	42,404,362	45,107,563	47,034,116
58	Dep exp - General, ltd term (FERC 404)	336	10	d	336.10d	Amortization of Limited Term Electric Plant (Account 404)	706,273	711,435	591,957
59	Transmisison wages and salaries	354	21	b	354.21b	Direct Payroll Distribution	26,859,544	27,994,491	29,153,152
60	A&G wages and salaries	354	27	b	354.27b	Direct Payroll Distribution	42,795,683	43,815,481	41,806,504
61	Total O&M salaries	354	28	b	354.28b	Direct Payroll Distribution	362,000,992	367,294,560	359,153,337

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Projection	
			2021 Form 1 data	Projection
Allocators				
Wages & Salary Allocation Factor				
1		354.21b		29,153,152
2		354.28b		359,153,337
3		354.27b		41,806,504
4		(Line 2 - Line 3)		317,346,833
5		(Line 1 / Line 4)		9.1865%
Plant Allocation Factors				
6	(Note M)	Attachment 5		31,881,804,735
7	(Note M)	Attachment 5		10,674,475,493
8	(Note N)	Attachment 5		725,504,660
9		(Line 7 + 8)		11,399,980,152
10		(Line 6 - Line 9)		20,481,824,583
11		(Line 24 - Line 23)		8,222,391,915
12		(Line 11 / Line 6)		25.7902%
13		(Line 32 - Line 23)		6,062,779,529
14		(Line 13 / Line 10)		29.6008%
Plant Calculations				
Plant In Service				
15	(Note M)	Attachment 5		7,890,023,096
16	(Notes A & P)	Attachment 6		104,227,073
17		(Line 15 + Line 16)		7,994,250,169
18	(Note N)	Attachment 5		1,376,963,716
19	(Note N)	Attachment 5		1,106,474,798
20		(Line 18 + Line 19)		2,483,438,514
21		(Line 5)		9.1865%
22		(Line 20 * Line 21)		228,141,746
23	(Notes B & L)	Attachment 5		1,517,970
24		(Line 17 + Line 22 + Line 23)		8,223,909,885

2021 Projection (as-filed)		
2020 Form 1 data	Absolute change	Percent change
2020 data in Settlement model	† Projection value minus 2021 Projection (as-filed)	Change over 2021 Projection (as-filed)
27,994,491	1,158,661	4.14%
367,294,560	(8,141,223)	-2.22%
43,815,481	(2,008,977)	-4.59%
323,479,079	(6,132,246)	-1.90%
8.6542%	0.5323%	6.15%
30,332,252,385	1,549,552,350	5.11%
9,940,197,313	734,278,180	7.39%
689,402,579	36,102,080	5.24%
10,629,599,892	770,380,260	7.25%
19,702,652,493	779,172,090	3.95%
8,034,520,619	187,871,296	2.34%
26.4884%	-0.6981%	-2.64%
5,988,326,781	74,452,748	1.24%
30.3935%	-0.7927%	-2.61%
7,627,712,649	262,310,447	3.44%
198,774,682	(94,547,609)	-47.57%
7,826,487,331	167,762,838	2.14%
1,349,470,354	27,493,362	2.04%
1,054,374,613	52,100,185	4.94%
2,403,844,967	79,593,547	3.31%
8.6542%		
208,033,288	20,108,458	9.67%
1,679,914	(161,944)	-9.64%
8,036,200,533	187,709,352	2.34%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Projection		2021 Projection (as-filed)		
			2021 Form 1 data		2020 Form 1 data	Absolute change	Percent change
			Projection		2020 data in Settlement model	‡ Projection value minus 2021 Projection (as-filed)	Change over 2021 Projection (as-filed)
Accumulated Depreciation and Amortization							
25	Transmission Accumulated Depreciation	(Note M) Attachment 5	2,045,200,003		1,942,552,607	102,647,396	5.28%
26	Accumulated General Depreciation	(Note N) Attachment 5	519,932,106		508,181,970	11,750,135	2.31%
27	Accumulated Amortization	(Note N) (Line 8)	725,504,660		689,402,579	36,102,080	5.24%
28	Accumulated General and Intangible Depreciation	(Line 26 + 27)	1,245,436,765		1,197,584,549	47,852,216	4.00%
29	Wage & Salary Allocator	(Line 5)	9.1865%		8.6542%		
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Line 28 * Line 29)	114,412,383		103,641,231	10,771,152	10.39%
31	Total Accumulated Depreciation and Amortization	(Line 25 + Line 30)	2,159,612,386		2,046,193,838	113,418,548	5.54%
32	Total Net Property, Plant & Equipment	(Line 24 - Line 31)	6,064,297,500		5,990,006,695	74,290,804	1.24%
Adjustments To Rate Base							
Accumulated Deferred Income Taxes							
33	ADIT net of FASB 106 and 109	Attachment 1A	(814,784,244)		(774,655,922)	(40,128,322)	-5.18%
33b	Excess or Deficient ADIT Balance	Attachment 1B	(347,044,662)		(366,940,673)	19,896,011	5.42%
CWIP for Incentive Transmission Projects							
34	CWIP Balances for Current Rate Year	(Note O) Attachment 6	0		0	0	n/m
ITC Adjustment							
35	IRC 46(f)1 adjustment	Attachment 5	(8,194)		(14,278)	6,084	42.61%
Unfunded Reserves							
36	Unfunded Reserves	Attachment 16	(15,762,530)		(14,028,701)	(1,733,828)	-12.36%
Prepayments							
37	Prepayments	(Note K & N) Attachment 11	11,284,526		8,298,155	2,986,372	35.99%
Abandoned Plant							
38	Unamortized Abandoned Plant	(Note O)	0		0	0	n/m
Materials and Supplies							
39	Undistributed Stores Expense	(Note N) Attachment 5	0		0	0	n/m
40	Wage & Salary Allocator	(Line 5)	9.1865%		8.6542%	0	6.15%
41	Total Undistributed Stores Expense Allocated to Transmission	(Line 39 * Line 40)	0		0	0	n/m
42	Construction Materials & Supplies	(Note N) Attachment 5	203,514,526		176,943,869	26,570,657	15.02%
43	Wage & Salary Allocator	(Line 5)	9.1865%		8.6542%		
44	Construction Materials & Supplies Allocated to Transmission	(Line 42 * Line 43)	18,695,917		15,313,057	3,382,860	22.09%
45	Transmission Materials & Supplies	(Note N) Attachment 5	815,425		1,231,929	(416,504)	-33.81%
46	Total Materials & Supplies Allocated to Transmission	(Line 41 + Line 44 + Line 45)	19,511,342		16,544,986	2,966,356	17.93%
Cash Working Capital							
47	Operation & Maintenance Expense	(Line 75)	80,062,747		83,834,974	(3,772,227)	-4.50%
48	1/8th Rule	(Note S) Zero	0.0%		0.0%		
49	Total Cash Working Capital Allocated to Transmission	(Line 47 * Line 48)	0		0	0	n/m
Network Upgrade Balance							
50	Network Upgrade Balance	(Note N) Attachment 5	(147,966,140)		(147,761,488)	(204,652)	-0.14%
51	Total Adjustment to Rate Base	(Lines 33 + 33b + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,294,769,902)		(1,278,557,921)	(16,211,981)	-1.27%
52	Rate Base	(Line 32 + Line 51)	4,769,527,598		4,711,448,774	58,078,823	1.23%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Projection	
			2021 Form 1 data	Projection
Operations & Maintenance Expense				
Transmission O&M				
53		Attachment 5	232,161,868	
54		Attachment 5	10,309,902	
55		Attachment 5	159,058,497	
56		(Lines 53 - 55)	62,793,469	
Allocated Administrative & General Expenses				
57		320.197b	170,669,671	
58	(Note H)	Attachment 5	0	
59		320.185b	4,207,600	
60		Attachment 5	0	
61	(Note D)	320.189b	26,427,417	
62		320.191b	8,074	
63	(Note C)	Attachment 5	860,993	
64		(Line 57 - Sum (Lines 58 to 63))	139,165,587	
65		(Line 5)	9.1865%	
66		(Line 64 * Line 65)	12,784,484	
Directly Assigned A&G				
67	(Note E)	Attachment 5	3,399,644	
68		Attachment 5	0	
69		(Line 67 + Line 68)	3,399,644	
70	(Note F)	Attachment 5	4,207,600	
71		Attachment 5	0	
72		(Line 70 + Line 71)	4,207,600	
73		(Line 12)	25.7902%	
74		(Line 72 * Line 73)	1,085,150	
75		(Lines 56 + 66 + 69 + 74)	80,062,747	
Depreciation & Amortization Expense				
Depreciation Expense				
76	(Note H)	Attachment 5	134,616,361	
77	(Note H)	Attachment 5	47,626,073	
78	(Note H)	Attachment 5	58,013,199	
79		(Line 77 + Line 78)	105,639,272	
80		(Line 5)	9.1865%	
81		(Line 79 * Line 80)	9,704,580	
82	(Note O)		0	
83		(Lines 76 + 81 + 82)	144,320,941	
Taxes Other Than Income				
84		Attachment 2	48,233,785	
85		(Line 84)	48,233,785	

2021 Projection (as-filed)			
2020 Form 1 data	Absolute change	Percent change	
2020 data in Settlement model	‡ Projection value minus 2021 Projection (as-filed)	Change over 2021 Projection (as-filed)	
210,641,245	21,520,623	10.22%	
11,293,495	(983,593)	-8.71%	
141,188,225	17,870,272	12.66%	
58,159,525	4,633,944	7.97%	
275,277,135	(104,607,464)	-38.00%	
0	0	n/m	
4,494,291	(286,691)	-6.38%	
0	0	n/m	
25,986,830	440,587	1.70%	
14,951	(6,877)	-46.00%	
676,503	184,489	27.27%	
244,104,560	(104,938,972)	-42.99%	
8.6542%			
21,125,270	(8,340,786)	-39.48%	
3,359,714	39,930	1.19%	
0	0	n/m	
3,359,714	39,930	1.19%	
4,494,291	(286,691)	-6.38%	
0	0	n/m	
4,494,291	(286,691)	-6.38%	
26.4884%			
1,190,465	(105,315)	-8.85%	
83,834,974	(3,772,227)	-4.50%	
116,134,858	18,481,503	15.91%	
45,818,998	1,807,075	3.94%	
46,992,581	11,020,618	23.45%	
92,811,579	12,827,693	13.82%	
8.6542%			
8,032,089	1,672,491	20.82%	
0	0	n/m	
124,166,947	20,153,994	16.23%	
48,450,808	(217,024)	-0.45%	
48,450,808	(217,024)	-0.45%	

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Projection	
			2021 Form 1 data	Projection
Return \ Capitalization Calculations				
Long-Term Debt				
86	Account 221 Bonds	Attachment 14		8,842,534,615
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		8,842,534,615
91	Less Account 226 Unamortized Discount	(Note T) Attachment 14		20,988,276
92	Less Account 181 Unamortized Debt Expense	(Note T) Attachment 14		39,782,153
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T) Attachment 14		3,099,866
94	Plus Account 225 Unamortized Premium	(Note T) Attachment 14		8,446
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		8,778,672,766
Long Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T) Attachment 14		405,404,301
98	Less Hedging Expense	(Note R) Attachment 14		0
99	Account 428 Amortized Debt Discount and Expense	(Note T) Attachment 14		4,541,192
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T) Attachment 14		607,365
101	Less Account 429 Amortized Premium	(Note T) Attachment 14		9,641
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		410,543,217
Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued	Attachment 14		2,397,600
105	Less Account 217 Reacquired Capital Stock (preferred)	Attachment 14		0
106	Account 207 Premium on Preferred Stock	Attachment 14		0
107	Account 207-208 Other Paid-In Capital (preferred)	Attachment 14		0
108	Less Account 213 Discount on Capital Stock (preferred)	Attachment 14		0
109	Less Account 214 Capital Stock Expense (preferred)	Attachment 14		0
110	Total Preferred Stock	Sum Lines 104 through 109		2,397,600
111	Preferred Dividend	Attachment 14	(Enter positive)	161,902
Common Stock				
112	Proprietary Capital	Attachment 14		9,573,346,279
113	Less: Total Preferred Stock	(Line 110)		2,397,600
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings	Attachment 14		86,774,204
115	Less: Account 219	Attachment 14		(18,514,257)
116	Total Common Stock	Sum Lines 112 through 115		9,502,688,732

2021 Projection (as-filed)		
2020 Form 1 data	Absolute change	Percent change
2020 data in Settlement model	‡ Projection value minus 2021 Projection (as-filed)	Change over 2021 Projection (as-filed)
8,394,650,000	447,884,615	5.34%
0	0	n/m
0	0	n/m
0	0	n/m
8,394,650,000	447,884,615	5.34%
16,847,657	4,140,619	24.58%
36,907,274	2,874,879	7.79%
3,679,943	(580,077)	-15.76%
19,483	(11,037)	-56.65%
0	0	n/m
8,337,234,610	441,438,157	5.29%
395,449,302	9,954,998	2.52%
0	0	n/m
4,430,043	111,149	2.51%
582,467	24,898	4.27%
11,026	(1,385)	-12.56%
0	0	n/m
400,450,788	10,092,430	2.52%
2,397,600	0	0.00%
0	0	n/m
0	0	n/m
0	0	n/m
0	0	n/m
0	0	n/m
2,397,600	0	0.00%
161,902	0	0.00%
8,825,482,942	747,863,338	8.47%
2,397,600	0	0.00%
74,154,436	12,619,768	17.02%
(15,828,669)	(2,685,588)	-16.97%
8,764,759,574	737,929,158	8.42%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Projection		2021 Projection (as-filed)			
			2021 Form 1 data		2020 Form 1 data	Absolute change	Percent change	
			Projection		2020 data in Settlement model	‡ Projection value minus 2021 Projection (as-filed)	Change over 2021 Projection (as-filed)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.19%	48.91%	-0.72%	
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%	0.01%	0.00%	
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.79%	51.07%	0.72%	
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.68%	4.80%	-0.13%	
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%	6.75%	0.00%	
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%	9.80%		
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.25%	2.35%		
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%	0.00%		
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.08%	5.00%		
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.3304%	7.36%	-0.02%	
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	349,625,755	346,545,166	3,080,589	0.89%
Composite Income Taxes								
Income Tax Rates								
128	FIT = Federal Income Tax Rate		(Note G)	Attachment 5	21.00%	21.00%	0.00%	
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%	4.54%	0.00%	
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%	0.00%	0.00%	
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			24.587%	24.587%		
132	T / (1-T)				32.602%	32.602%		
ITC Adjustment								
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(396,407)	(684,637)	288,229	42.10%
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(525,645)	(907,845)	382,199	42.10%
135	Income Tax Component =	$(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =$		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	78,939,367	76,893,450	2,045,917	2.66%
135b	Excess or Deficient ADIT Amortization			Attachment 1B	(19,896,011)	(19,896,011)	0	0.00%
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Line 135b * 1 / (1-T)	(26,382,594)	(26,382,594)	0	0.00%
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	52,031,127	49,603,011	2,428,116	4.90%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Projection	
			2021 Form 1 data	Projection
Revenue Requirement				
Summary				
137		(Line 32)	6,064,297,500	
138		(Line 51)	(1,294,769,902)	
139		(Line 52)	4,769,527,598	
140		(Line 75)	80,062,747	
141		(Line 83)	144,320,941	
142		(Line 85)	48,233,785	
143		(Line 127)	349,625,755	
144		(Line 136)	52,031,127	
145	Gross Revenue Requirement	(Sum Lines 140 to 144)	674,274,355	
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
146	Transmission Plant In Service	(Line 15)	7,890,023,096	
147	Excluded Transmission Facilities	(Note J) Attachment 15	346,439,410	
148	Included Transmission Facilities	(Line 146 - Line 147)	7,543,583,686	
149	Inclusion Ratio	(Line 148 / Line 146)	95.61%	
150	Gross Revenue Requirement	(Line 145)	674,274,355	
151	Adjusted Gross Revenue Requirement	(Line 149 * Line 150)	644,667,952	
Revenue Credits				
152	Revenue Credits	Attachment 3	133,378,159	
153	Net Revenue Requirement	(Line 151 - Line 152)	511,289,793	
Net Plant Carrying Charge				
154	Gross Revenue Requirement	(Line 150)	674,274,355	
155	Net Transmission Plant	(Line 17 - Line 25 + Line 34)	5,949,050,166	
156	Net Plant Carrying Charge	(Line 154 / Line 155)	11.3342%	
157	Net Plant Carrying Charge without Depreciation	(Line 154 - Line 76) / Line 155	9.0713%	
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.3197%	
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)	272,617,473	
160	Increased Return and Taxes	Attachment 4	434,413,088	
161	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 159 + Line 160)	707,030,561	
162	Net Transmission Plant	(Line 17 - Line 25 + Line 34)	5,949,050,166	
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 161 / Line 162)	11.8848%	
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 161 - Line 76) / Line 162	9.6219%	
165	Net Revenue Requirement	(Line 153)	511,289,793	
166	Facility Credits under Section 30.9 of the OATT	Attachment 5	0	
167	Transmission Incentive Credit	Attachment 7	5,291,836	
168	Interest on Network Upgrade Facilities	Attachment 5	4,690,561	
169	Net Zonal Revenue Requirement	(Line 165 + 166 + 167 + 168)	521,272,190	
Network Service Rate				
170	12 CP Monthly Peak (MW)	(Note I) Attachment 9a/9b	14,036	
171	Rate (\$/MW-year)	(Line 169 / 170)	37,139	
172	Network Service Rate (\$/MW-year)	(Line 171)	37,139	

2021 Projection (as-filed)			
2020 Form 1 data	Absolute change	Percent change	
2020 data in Settlement model	Projection value minus 2021 Projection (as-filed)	Change over 2021 Projection (as-filed)	
5,990,006,695	74,290,804	1.24%	
(1,278,557,921)	(16,211,981)	-1.27%	
4,711,448,774	58,078,823	1.23%	
83,834,974	(3,772,227)	-4.50%	
124,166,947	20,153,994	16.23%	
48,450,808	(217,024)	-0.45%	
346,545,166	3,080,589	0.89%	
49,603,011	2,428,116	4.90%	
652,600,907	21,673,448	3.32%	
7,627,712,649	262,310,447	3.44%	
363,310,708	(16,871,299)	-4.64%	
7,264,401,941	279,181,745	3.84%	
95.24%			
652,600,907	21,673,448	3.32%	
621,517,290	23,150,661	3.72%	
98,029,233	35,348,926	36.06%	
523,488,058	(12,198,265)	-2.33%	
652,600,907	21,673,448	3.32%	
5,883,934,724	65,115,442	1.11%	
11.0912%	0.24%		
9.1175%	-0.05%		
2.3848%	-0.07%		
256,452,729	16,164,743	6.30%	
428,054,955	6,358,133	1.49%	
684,507,684	22,522,877	3.29%	
5,883,934,724	65,115,442	1.11%	
11.6335%			
9.6597%			
523,488,058	(12,198,265)	-2.33%	
0	0	n/m	
5,341,517	(49,681)	-0.93%	
4,932,710	(242,148)	-4.91%	
533,762,284	(12,490,095)	-2.34%	
14,253	(218)	-1.53%	
37,449	(309)	-0.83%	
37,449	(309)	-0.83%	

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2022 Projection	
			2021 Form 1 data	Projection

Notes

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

2021 Projection (as-filed)		
2020 Form 1 data	Absolute change	Percent change
2020 data in Settlement model	‡ Projection value minus 2021 Projection (as-filed)	Change over 2021 Projection (as-filed)

Notes

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544
5	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,309,902
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,309,902
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,400,427
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.715944
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.05966
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01377
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00275
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00197
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.17
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.08

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	\$644,667,952
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$6,262,922
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$127,115,237
4	<u>Total Revenue Credits</u>	<u>Line 2 + Line 3</u>	<u>\$133,378,159</u>
5	Interest on Network Upgrades	Attachment 5	\$4,690,561
6	Transmission Incentive Credit	Attachment 7	\$5,291,836
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$521,272,190
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,036
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$37.139324
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$3.094944
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.714218
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.142844
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.102031
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$8.93
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.25

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	
2	ADIT-281	Sch. 281 Below	(152,581,995)	(152,581,995)	0	0	0	
3	ADIT-283	Sch. 283 Below	(364,979,817)	(356,345,908)	0	(8,507,535)	(126,374)	
4	ADIT-190	Sch. 190 Below	833,392,628	804,724,812	165,361	0	28,502,455	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,405,067,983)	(1,528,660,219)	(767,419,511)	10,099,852	(119,088,105)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.6008%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(767,419,511)	2,989,635	(10,940,061)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)						Attachment 1a input --> (775,369,937)

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							
Employee Benefits							
287180	505.450	Accrued Payroll Taxes	5,921,455	0	0	5,921,455	Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560	Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	5,719,086	0	0	5,719,086	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200	Deferred Comp. Accrual - Cash Basis	2,021,585	0	0	2,021,585	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	642,883	0	0	642,883	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual - Cash Basis	392,183	392,183	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	7,251,426	0	0	7,251,426	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	588,016	0	0	588,016	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	6,314,483	0	0	6,314,483	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287447	720.830	Western Coal Carr Ret Med Accrual	2,340,890	0	0	2,340,890	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800	FAS 158 Pension Liability	21,722,235	21,722,235	0	0	Total unfunded pension liability as required under FAS 158.
287462	720.820	FAS 158 SERP Liability	14,277,015	14,277,015	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287336	730.120	FAS 133 Derivatives - Book Unrealized	4,206,646	4,206,646	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839	NonCurr Liab - Frozen MTM	13,152,939	13,152,939	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:							
287051	705.340	RL Income Tax Deferral - CA	1,314,783	1,314,783	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287052	705.341	RL Income Tax Deferral - ID	58,420	58,420	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Idaho customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287053	705.342	RL Income Tax Deferral - OR	3,022,944	3,022,944	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL Income Tax Deferral - WA	2,298,082	2,298,082	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	661,064	661,064	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	1,634,632	1,634,632	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	17,065,239	17,065,239	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	3,924,768	3,924,768	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	8,912,729	8,912,729	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287	RL - Protected PP&E EDIT - CA	8,442,608	8,442,608	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.

287112	705.288	RL - Protected PP&E EDIT - ID	21,413,484	21,413,484	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	93,999,686	93,999,686	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	23,003,360	23,003,360	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	53,333,824	53,333,824	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	165,384,067	165,384,067	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	723,151	723,151	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287122	705.295	RL - Non Protected PP&E EDIT- ID	194,245	194,245	0	0	0	Regulatory liability established to defer Idaho's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	6,444,284	6,444,284	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	13,062,075	13,062,075	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287176	705.412	RL - Cholla Decommissioning - OR	2,257,941	2,257,941	0	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	5,026,684	5,026,684	0	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL OR Clean Fuels Program	608,482	608,482	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL Income Tax Property Flowthru	(62,227,765)	(62,227,765)	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL Income Tax Property Flowthru - PMI	1,071,308	1,071,308	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287191	705.280	RL Non-Property EDIT - CA	190,782	190,782	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287192	705.281	RL Non-Property EDIT - ID	23,575	23,575	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.
287195	705.284	RL Non-Property EDIT - WA	326,187	326,187	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287196	705.285	RL Non-Property EDIT - WY	459,649	459,649	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
287198	320.279	RL FAS 158 Post-Retirement	2,662,212	2,662,212	0	0	0	A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL WA Decoupling Mechanism	493,787	493,787	0	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	12,847,564	12,847,564	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	184,253	184,253	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,971,636	1,971,636	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287213	425.381	RL - BPA Balance Act - ID	331,664	331,664	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	7,769	7,769	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore,
287227	705.531	RL UT Solar Feed-in Tariff - NC	4,841,255	4,841,255	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287230	705.521	RL WY Def NPC - Noncurrent	144,235	144,235	0	0	0	Regulatory liability established to record WY Def NPC.
287231	705.519	RL WA Def NPC - Noncurrent	6,036,640	6,036,640	0	0	0	Regulatory liability established to record WA Def NPC.
287233	705.515	RL OR Def NPC - Noncurrent	3,568,090	3,568,090	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287235	705.711	RL CA Def NPC - Noncurrent	207,029	207,029	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287237	705.755	RL - Noncurrent Reclass-Other	173,514	173,514	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Revenue	1,255,621	1,255,621	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	2,947,914	2,947,914	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287257	705.453	Reg Liab - ID Property Insurance Reserve	246,666	246,666	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Liab - UT Property Insurance Reserve	618,034	618,034	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	182,821	182,821	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287262	100.100	RL ITC	216,878	216,878	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	79,333	79,333	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.

287271	705.336	RL - Sale of RECs - UT	407,714	407,714	0	0	0	Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	46,788	46,788	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	31,065	31,065	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance ReClass	1,775,948	1,775,948	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287299	705.265	RL - OR Energy Conservation Charge	916,940	916,940	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(110,107)	(110,107)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	23,158,861	23,158,861	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	Reg Liability - BPA Balancing Account - WA	78,080	78,080	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287374	100.105	Income Tax WA Flow-through	1,394,941	1,394,941	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287389	610.145	RL- DSM Balance	960,769	960,769	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287418	705.241	RL- Alternative Rate for Energy Program - CARE - CA	149,487	149,487	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,291,592	1,291,592	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	437,540	437,540	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	RL - WA Low Energy Program	(441,017)	(441,017)	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287473	705.270	RL - Blue Sky Program OR	576,854	576,854	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	144,619	144,619	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	59,397	59,397	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,752,102	1,752,102	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	30,111	30,111	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	188,821	188,821	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	1,951,039	1,951,039	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limit	163,970	163,970	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	67,160,666	67,160,666	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(14,138,174)	(14,138,174)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930,100 Oregon BETC Credits	902,107	902,107	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	653,588	653,588	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	146,441	146,441	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	17,327,170	17,327,170	0	0	0	Idaho state income tax credit carryforward.
287289		DTA Colorado Tax Credit Carryforward	260,437	260,437	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	271,106	271,106	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
287341	910.530	Injuries & Damages Accrual - Cash Basis	63,013,313	63,013,313	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287970	415.815	Insurance Reserve	(28,336,057)	(28,336,057)	0	0	0	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	64,400,058	64,400,058	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287215	910.936	Realized G/L Trading Sec	43,521	0	0	0	43,521	Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287754	705.450	Reg Liability - Property Insurance Reserve - CA	115,912	115,912	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287100	-----	Valuation Allowance for State Credit DTA	(12,145,909)	(12,145,909)	0	0	0	Valuation allowance against state income tax credits that may not be realized before they expire.
287179	910.535	Klamath Settlement Obligation	8,113,578	8,113,578	0	0	0	Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287182	505.105	Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	0	0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020.
287183	425.160	Lease Liability (Operating Lease)	2,673,016	2,673,016	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	350,057	350,057	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	70,462	70,462	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Obligation	1,697,901	1,697,901	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,874	57,874	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.

287240	605.301	Environmental Liability - Regulation	14,385,921	14,385,921	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	581,428	581,428	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270	-----	Valuation Allowance for DTA	(515,607)	(515,607)	0	0	0	Valuation allowance against items that may not be realized before they expire.
287290	425.150	Lewis River- LWD Fund Liab	272,073	272,073	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue	3,457	3,457	0	0	0	Accrued liability used to signing bonuses from credit card providers that are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	814,433	814,433	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,426	137,426	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	165,361	0	165,361	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	4,598,991	4,598,991	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	638,793	638,793	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	735,742	735,742	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,526,104	5,526,104	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,112,909	4,112,909	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	22,911	22,911	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	449,676	449,676	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	655,590	655,590	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,530,502	3,530,502	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287482	205.025	Fuel Cost Adjustment	1,653,301	1,653,301	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	-----	Non-curr def fed tax cor ben of int	295,790	295,790	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	(10,285)	(10,285)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	63,946	63,946	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	(2,221)	(2,221)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			(4)	(4)	0	0	0	
Subtotal - p234			777,003,313	745,994,607	165,361	0	30,843,345	
Less FASB 109 Above if not separately removed			(58,730,205)	(58,730,205)	0	0	0	
Less FASB 106 Above if not separately removed			2,340,890	0	0	0	2,340,890	
Total			833,392,628	804,724,812	165,361	0	28,502,455	

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

Account 281	A	B	C	D	E	F	G	
								Total
Electric:								
287960	-----	Accelerated Pollution Control Facilities Depreciation	(152,581,995)	(152,581,995)	0	0	0	Depreciation on pollution control facilities.
Rounding			0	0	0	0	0	
Subtotal - p275			(152,581,995)	(152,581,995)	0	0	0	
Less FASB 109 Above if not separately removed			0	0	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(152,581,995)	(152,581,995)	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

Account 282	A	B	C	D	E	F	G	
								Total
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."

287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,267,298)	(4,267,298)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	46,214	46,214	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	ARO Removal Costs	(25,568,359)	(25,568,359)	0	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	201,983,790	201,983,790	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(928,644)	0	0	0	(928,644)	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	2,889,388,103	2,889,388,103	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	14,527,147	14,527,147	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	5,063,745	5,063,745	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(21,919,053)	(21,919,053)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	25,858,104	25,858,104	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	771,672,111	(771,672,111)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	32,883,039	0	0	(32,883,039)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	114,761,204	0	0	(114,761,204)	PowerTax Report #257: General Book Allocation Group.
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,874)	(57,874)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(117,740)	(117,740)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	300,447,999	300,447,999	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(228,434,159)	(228,434,159)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	2,290,138	2,290,138	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established. CWIP Reserve.
287605	105.141	Debt AFUDC	(183,760,341)	(183,760,341)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(3,285,976)	(3,285,976)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(47,942,614)	(47,942,614)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(121,923,733)	(121,923,733)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3,372,503)	(3,372,503)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,010,857,579)	(5,010,857,579)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(92,042,835)	(92,042,835)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	19,536,031	0	0	0	19,536,031	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(253,754,340)	(253,754,340)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,923)	(383,923)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(241,671)	(241,671)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(281,955)	(281,955)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	180,057	0	0	0	180,057	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	4,087,239	0	4,087,239	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	152,581,995	152,581,995	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	23,192,964	23,192,964	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(456,564,700)	(456,564,700)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order stipulation (Docket PAC-E-13-04).
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	3,285,976	3,285,976	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.

287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(190,868,502)	(190,868,502)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax
287313	105.450	RL - Non-ARO Liability	253,754,340	253,754,340	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,685,664)	(2,685,664)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(23,245)	(23,245)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	139,294	139,294	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	12	12	0	0	0	
Subtotal - p275			(2,908,481,325)	(2,012,039,654)	(767,584,872)	18,607,387	(147,464,186)	
Less FASB 109 Above if not separately removed			(187,582,526)	(187,582,526)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in 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								
FERC 283 - Regulatory Assets								
287849	415.424	Contra RA - Deer Creek Abandonment	29,360,874	29,360,874	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	635,747	635,747	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	610,197	610,197	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	2,768,116	2,768,116	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	227,086	227,086	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	2,521,714	2,521,714	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	812,598	812,598	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
286925	415.728	Contra RA - Cholla U4 Closure OR	186,067	186,067	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926	415.729	Contra RA - Cholla U4 Closure UT	314,591	314,591	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	556,306	556,306	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286927	415.730	Contra RA - Cholla U4 Closure WY	104,574	104,574	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(3,964,990)	(3,964,990)	0	0	0	Regulatory asset established for the State of Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
287642	105.401	RA - ARO	(61,990,559)	(61,990,559)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(1,919,561)	(1,919,561)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287997	415.862	RA - CA Mobile Home Park Conversion	(54,489)	(54,489)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287994	415.929	RA - Carbon Decommissioning - CA	(177,176)	(177,176)	0	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(474,855)	(474,855)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286899	415.939	RA - Carbon Plant Decomm/Inventory - WY	128,650	128,650	0	0	0	Regulatory asset established to record WY's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286931	415.724	RA - Cholla U4 - Tax Flowthrough	(232,431)	(232,431)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts of depreciation flowthrough related to the Cholla U4 closure.
286920	415.725	RA - Cholla U4 Closure	(5,207,322)	(5,207,322)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286896	415.734	RA - Cholla Unrecovered Plant -CA	(1,113,454)	(1,113,454)	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736	RA - Cholla Unrecovered Plant -WY	(10,303,892)	(10,303,892)	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.

286913	415.720	RA - Community Solar - OR	(340,216)	(340,216)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(990,324)	(990,324)	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(5,852,410)	(5,852,410)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(384,610)	(384,610)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(10,160,893)	(10,160,893)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,704,435)	(1,704,435)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	173,514	173,514	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(9,355)	(9,355)	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(37,374)	(37,374)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(25,410)	(25,410)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(518,986)	(518,986)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(124,318)	(124,318)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(349,800)	(349,800)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287614	430.100	RA - Demand Side Management - Noncurrent	(47,254,175)	(47,254,175)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287981	415.920	RA - Depreciation Increase - Idaho	37,005	37,005	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(330,555)	(330,555)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,141,557)	(1,141,557)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclass	(960,769)	(960,769)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	152,215	152,215	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
287840	415.410	RA - Energy West Mining	(68,829,223)	(68,829,223)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(22,424,137)	(22,424,137)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	567,207	567,207	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287738	320.270	RA - FAS 158 Pension Liability	(105,617,137)	(105,617,137)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	504,200	504,200	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
286917	415.260	RA - Fire Risk Mitigation - CA	(3,396,997)	(3,396,997)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286933	415.655	RA - GHG Allocation - CA - Noncurrent	(390,628)	(390,628)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(67,920)	(67,920)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
286905	415.530	RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	0	0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(2,006,416)	(2,006,416)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(179,752)	(179,752)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(18,243)	(18,243)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287977	415.885	RA - Noncurrent Reclass - Other	(173,514)	(173,514)	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(472,387)	(472,387)	0	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback.
286910	415.200	RA - OR Transportation Electrification Pilot	(608,674)	(608,674)	0	0	0	Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
286933	415.645	RA - Oregon OCAT Expense Deferral	(315,433)	(315,433)	0	0	0	Regulatory asset account established to record the difference between the amount of Oregon Corporate Activity Tax incurred and the amount already recovered from customers.
287942	430.112	RA - Other - Balance Reclass	(1,775,948)	(1,775,948)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
286928	415.833	RA - Pension Settlement - CA	(119,548)	(119,548)	0	0	0	Regulatory asset established to recover California's portion of a pension settlement that occurred in 2018.
287583	415.826	RA - Pension Settlement - WA	(330,936)	(330,936)	0	0	0	Regulatory asset established to recover Washington's portion of a pension settlement that occurred in 2018.
287972	320.285	RA - Post Employment Costs	959,580	0	0	0	959,580	Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(833,168)	(833,168)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287864	415.852	RA - Powerdale Decommissioning - ID	(1,984)	(1,984)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287858	415.676	RA - Preferred Stock Redemption - WY	(22,435)	(22,435)	0	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287896	415.675	RA - Preferred Stock Redemption Loss - UT	(65,102)	(65,102)	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(10,369)	(10,369)	0	0	0	Reg Asset established to record Washington's portion of stock redemption costs.

287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(160,282)	(160,282)	0	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,405,757)	(1,405,757)	0	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(4,249,328)	(4,249,328)	0	0	0	Regulatory asset established for the UT Solar Incentive program costs.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(91,924)	(91,924)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287960	415.855	RA - Storm Damage Deferral - CA	(63,215)	(63,215)	0	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to a storm in California.
286911	415.430	RA - Transportation Electrification Pilot - CA	76,022	76,022	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
286912	415.431	RA - Transportation Electrification Pilot - WA	(54,461)	(54,461)	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
287899	415.878	RA - UT Liquidation Damages	(111,869)	(111,869)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287906	415.863	RA - UT Subscriber Solar Program	(477,156)	(477,156)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	4,249,328	4,249,328	0	0	0	To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287639	415.510	RA - WA Colstrip #3	(1,077)	(1,077)	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
286904	415.520	RA - WA Decoupling Mechanism	(1,254,592)	(1,254,592)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	0	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
287848	320.281	RA - Post Retirement Settlement Loss	(684,959)	(684,959)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287917	705.451	RL - Property Insurance Reserve - OR	(3,384,516)	(3,384,516)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(4,088,908)	(4,088,908)	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM	(10,423,467)	(10,423,467)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to another regulatory asset for frozen derivative.
FERC 283 - Other								
287661	425.360	Hermiston Swap	(657,828)	(657,828)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287569	720.805	FAS 158 Funded Pension Asset	(2,045,357)	(2,045,357)	0	0	0	Represents the funded pension asset under FAS 158.
286909	720.815	FAS 158 Post-Retirement Asset	(4,205,004)	(4,205,004)	0	0	0	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(457,294)	(457,294)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287669	210.180	Prepaid Membership Fees	(79,151)	(79,151)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287907	210.185	Prepaid Aircraft Maintenance	(49,913)	(49,913)	0	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
287909	210.195	Prepaid - Surety Bond	(54,048)	(54,048)	0	0	0	Prepaid account established to record prepaid surety bond costs that will be amortized ratably over the period of coverage.
287665	210.130	Prepaid Taxes - ID PUC	(88,939)	(88,939)	0	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(293,384)	(293,384)	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(5,115,741)	0	0	0	(5,115,741)	Book-tax difference associated with the limbo of deductibility of property taxes.
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	0	(3,391,794)	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287664	210.120	Prepaid Taxes - UT PUC	(764,742)	(764,742)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287564	425.130	Rogue River-Habitat Enhance	(73,388)	(73,388)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287770	120.205	Trapper Mining Stock Basis	(1,135,743)	(1,135,743)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(369,250)	0	0	0	(369,250)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(716,704)	0	0	0	(716,704)	To record unrealized gains/losses from the long term incentive plan.
287965	415.836	Current Asset Frozen MTM	(2,729,473)	(2,729,473)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to another regulatory asset for frozen derivative.
287492	----	OR BETC - Purchased Credits - Non-Cash	(30,753)	(30,753)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			(3)	(3)	0	0	0	
Subtotal - p277			(365,071,741)	(356,437,832)	0	0	(8,507,535)	(126,374)
Less FASB 109 Above if not separately removed			(91,924)	(91,924)	0	0	0	0
Less FASB 106 Above if not separately removed			0	0	0	0	0	0
Total			(364,979,817)	(356,345,908)	0	0	(8,507,535)	(126,374)

Instructions for Account 283:

- 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

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	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	
2	ADIT-281	Sch. 281 Below	(143,583,856)	(143,583,856)	0	0	0	
3	ADIT-283	Sch. 283 Below	(382,442,919)	(347,237,015)	0	(8,687,026)	564,847	
4	ADIT-190	Sch. 190 Below	760,699,650	734,406,559	561,449	0	25,731,642	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,629,242,901)	(1,684,093,852)	(806,117,724)	7,923,760	(119,871,361)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.6008%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(806,117,724)	2,345,495	(11,012,015)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(814,784,244)
9	Beginning of Year Total (Attachment 1)				(767,419,511)	2,989,635	(10,940,061)	(775,369,937)
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						(814,784,244)

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

Schedule ADIT-190

Description	Form 1 Reference	Total Company	Gas, Prod., Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287180	505.450	Accrued Payroll Taxes	3,085,569	0	0	3,085,569	Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560	Pension Liability UMWUA Withdrawal	28,303,872	28,303,872	0	0	Accrued liability for the Energy West Mining UMWUA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	6,376,812	0	0	6,376,812	Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200	Deferred Comp. Accrual - Cash Basis	2,134,413	0	0	2,134,413	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	784,322	0	0	784,322	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual - Cash Basis	381,172	381,172	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	7,405,733	0	0	7,405,733	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	546,673	0	0	546,673	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	5,397,392	0	0	5,397,392	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462	720.820	FAS 158 SERP Liability	13,200,090	13,200,090	0	0	0 Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287249	415.839	NonCurr Liab - Frozen MTM	8,961,246	8,961,246	0	0	0 Non-current liability for frozen mark to market derivatives.
Regulatory Liabilities:							
287045	610.155	RL - WA - Plant Closure Costs	333,329	333,329	0	0	Regulatory liability established to record the authorized plant closure costs for Jim Bridger and Colstrip Unit 4 pursuant to Docket UE-191024.
287047	610.150	RL - Bridger Accelerated Depreciation & Reclamation - OR	894,814	894,814	0	0	Regulatory liability established to record the authorized deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
287048	705.425	RL - Bridger Accelerated Depreciation - WA	626,813	626,813	0	0	Regulatory liability established to record the deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant pursuant to Docket UE-191024.
287049	705.352	RL - Klamath Dams Removal - CA	64,244	64,244	0	0	Regulatory liability established to record the giveback of excess funds collected from California customers for Klamath River Dams Removal.
287051	705.340	RL - Income Tax Deferral - CA	693,274	693,274	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287053	705.342	RL - Income Tax Deferral - OR	1,621,622	1,621,622	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL - Income Tax Deferral - WA	2,194,452	2,194,452	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287056	705.345	RL - Income Tax Deferral - WY	201,039	201,039	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	488,095	488,095	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	2,082,742	2,082,742	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287063	705.348	RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	5,683,657	5,683,657	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	3,140,136	3,140,136	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	8,468,227	8,468,227	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.

287111	705.287	RL - Protected PP&E EDIT - CA	7,993,123	7,993,123	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	20,492,984	20,492,984	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	89,706,728	89,706,728	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	20,945,893	20,945,893	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	50,899,241	50,899,241	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	158,475,755	158,475,755	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	378,524	378,524	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	5,155,427	5,155,427	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	8,877,468	8,877,468	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287173	415.942	RL - Steam Decommissioning - WA	877,647	877,647	0	0	0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger incremental decommissioning pursuant to Docket UE-191024
287174	705.410	RL - Cholla Decommissioning - CA	(12,328)	(12,328)	0	0	0	Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175	705.411	RL - Cholla Decommissioning - ID	619,166	619,166	0	0	0	Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176	705.412	RL - Cholla Decommissioning - OR	2,054,922	2,054,922	0	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	4,683,378	4,683,378	0	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178	705.414	RL - Cholla Decommissioning - WY	(38,198)	(38,198)	0	0	0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL - OR Clean Fuels Program	1,221,813	1,221,813	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL - Income Tax Property Flowthru	(62,855,975)	(62,855,975)	0	0	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL - Income Tax Property Flowthru - PMI	636,942	636,942	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287191	705.280	RL - Non-Property EDIT - CA	99,863	99,863	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287195	705.284	RL - Non-Property EDIT - WA	260,950	260,950	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287198	320.279	RL - FAS 158 Post-Retirement	6,465,408	6,465,408	0	0	0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL - WA Decoupling Mechanism	81,566	81,566	0	0	0	Regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	8,565,043	8,565,043	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	148,244	148,244	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,673,798	1,673,798	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267. PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287213	425.381	RL - BPA Balance Act - ID	6,863	6,863	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	15,026	15,026	0	0	0	Contra regulatory liability established to account for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287227	705.531	RL - UT Solar Feed-in Tariff - NC	3,026,841	3,026,841	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287231	705.519	RL - WA Def NPC - Noncurrent	680,043	680,043	0	0	0	Regulatory liability established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287233	705.515	RL - OR Def NPC - Noncurrent	1,952,262	1,952,262	0	0	0	Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established to record the Oregon 2017 FERC Refund.
287235	705.511	RL - CA Def NPC - Noncurrent	574,598	574,598	0	0	0	Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287237	705.755	RL - Noncurrent Reclass-Other	85,990	85,990	0	0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Revenue	1,525,563	1,525,563	0	0	0	Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances.
287252	705.263	RL - Sale of REC - WA	9,790	9,790	0	0	0	Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credits revenue that will be given back to Washington customers.
287262	100.100	RL ITC	141,964	141,964	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	84,697	84,697	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	325,872	325,872	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	108,478	108,478	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.

287274	705.261	RL - Sale of RECs - OR	105,801	105,801	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company. This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287284	610.147	Reg Liability-Other - Balance Reclass	3,361,531	3,361,531	0	0	0	
287299	705.265	RL - OR Energy Conservation Charge	953,780	953,780	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(111,560)	(111,560)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	17,231,816	17,231,816	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	Reg Liability - BPA Balancing Account - WA	205,301	205,301	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287389	610.145	RL- DSM Balance	867,977	867,977	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287390	610.141	RL - WA Rate Refunds	700,026	700,026	0	0	0	Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395	730.175	RL - FAS 133 Derivatives - Unrealized Gain/Loss	13,041,268	13,041,268	0	0	0	Regulatory liability established to record the effects of changes in fair value of certain derivative instruments entered into to hedge the Company's future retail resource requirements.
287418	705.241	RL- Alternative Rate for Energy Program - CARE - CA	153,908	153,908	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,272,061	1,272,061	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	336,911	336,911	0	0	0	Regulatory liability established to record the balancing account activity for the Utah Home Energy LifeLine Program.
287453	610.143	RL - WA Low Energy Program	(640,880)	(640,880)	0	0	0	Regulatory liability established to record the balancing account activity for the Washington Low Income Energy Assistance Program.
287473	705.270	RL - Blue Sky Program OR	550,267	550,267	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	122,968	122,968	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	33,026	33,026	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,390,294	1,390,294	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	36,773	36,773	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	161,800	161,800	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	1,317,194	1,317,194	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limitation	187,893	187,893	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	66,976,846	66,976,846	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(14,104,595)	(14,104,595)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930,100 Oregon BETC Credits	584,208	584,208	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	331,353	331,353	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	75,465	75,465	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	18,813,201	18,813,201	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	132,444	132,444	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	275,386	275,386	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
87341/28797/10.530/415.8		Injuries & Damages Accrual - Cash Basis	34,476,231	34,476,231	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	72,638,523	72,638,523	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287100	-----	Valuation Allowance for State Credit DTA	(12,292,199)	(12,292,199)	0	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287179	910.535	Klamath Settlement Obligation	584,654	584,654	0	0	0	Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287183	425.160	Lease Liability (Operating Lease)	2,709,404	2,709,404	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.225	Deferred Revenue - Other	206,891	206,891	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	57,400	57,400	0	0	0	Reserve against receivable due from joint owners.
287215	910.936	Realized G/L Trading Sec	728	0	0	0	728	Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287216	605.715	Trapper Mine Contract Obligation	1,983,464	1,983,464	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,715	57,715	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	18,518,922	18,518,922	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	575,286	575,286	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	3,178,712	3,178,712	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.

287254	705.450	Reg Liability - Property Insurance Reserve - CA	136,890	136,890	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287256	705.452	Reg Liab - WA Property Insurance Reserve	(4,641)	(4,641)	0	0	0	Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Liab - ID Property Insurance Reserve	274,582	274,582	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Liab - UT Property Insurance Reserve	431,027	431,027	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	227,366	227,366	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287270	-----	Valuation Allowance for DTA	(2,718,055)	(2,718,055)	0	0	0	Valuation allowance against state net operating loss carryforwards that may not be utilized before expiration.
287290	425.150	Lewis River- LWD Fund Liab	262,450	262,450	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	532,974	532,974	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,567	137,567	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	561,449	0	561,449	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	4,608,428	4,608,428	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	872,366	872,366	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	828,264	828,264	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,361,820	5,361,820	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,081,653	4,081,653	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	15,274	15,274	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	406,016	406,016	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	571,190	571,190	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,660,987	3,660,987	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287447	720.830	Western Coal Carr Ret Med Accrual	2,065,766	0	0	0	2,065,766	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287482	205.025	Fuel Cost Adjustment	670,527	670,527	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	-----	Non-curr def fed tax cor ben of int	332,209	332,209	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	(11,973)	(11,973)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	71,819	71,819	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	(2,588)	(2,588)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			19	19	0	0	0	
Subtotal - p234			701,421,321	673,062,464	561,449	0	27,797,408	
Less FASB 109 Above if not separately removed			(61,344,095)	(61,344,095)	0	0	0	
Less FASB 106 Above if not separately removed			2,065,766	0	0	0	2,065,766	
Total			760,699,650	734,406,559	561,449	0	25,731,642	

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

Account 281	A	B	C	D	E	F	G	
								Total
Electric:								
287960	-----	Accelerated Pollution Control Facilities Depreciation	(143,583,856)	(143,583,856)	0	0	0	Depreciation on pollution control facilities.
Rounding			0	0	0	0	0	
Subtotal - p275			(143,583,856)	(143,583,856)	0	0	0	
Less FASB 109 Above if not separately removed			0	0	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(143,583,856)	(143,583,856)	0	0	0	

Instructions for Account 281:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,138,516)	(4,138,516)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	39,220	39,220	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	Asset Retirement Obligation	(30,835,148)	(30,835,148)	0	0	0	Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142	Avoided Costs	211,963,420	211,963,420	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(110,631)	0	0	(110,631)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	3,151,269,034	3,151,269,034	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	13,841,533	13,841,533	0	0	0	Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
287605	105.146	Capitalization of Test Energy	5,627,948	5,627,948	0	0	0	Book-tax basis difference related to test energy revenues which are received/learned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(24,282,107)	(24,282,107)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,979,766	24,979,766	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	806,855,823	(806,855,823)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	33,645,425	0	0	(33,645,425)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	116,484,291	0	0	(116,484,291)	PowerTax Report #257: General Book Allocation Group.
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(15,024)	(15,024)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	332,638,465	332,638,465	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(248,847,482)	(248,847,482)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,611,162	1,611,162	0	0	0	Reserve established for inactive projects included in CWIP.
287605	105.141	Debt AFUDC	(189,606,230)	(189,606,230)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,953,665)	(1,953,665)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(46,629,188)	(46,629,188)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(134,198,080)	(134,198,080)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3,045,255)	(3,045,255)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,364,730,483)	(5,364,730,483)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(93,273,943)	(93,273,943)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	16,721,417	0	0	16,721,417	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.131	Idaho Disallowed Loss	513,632	513,632	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(269,264,827)	(269,264,827)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(342,036)	(342,036)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(303,919)	(303,919)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,961,866	0	0	0	3,961,866	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	176,650	0	176,650	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	143,583,856	143,583,856	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	24,168,945	24,168,945	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(497,930,703)	(497,930,703)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Steam Decommissioning - ID	(298,254)	(298,254)	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs associated with steam assets.
287222	415.934	RL - Steam Decommissioning - UT	4,192,908	4,192,908	0	0	0	Regulatory liability established to defer Utah's share of the incremental decommissioning costs associated with steam assets.
287223	415.935	RL - Steam Decommissioning - WY	696,887	696,887	0	0	0	Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs associated with steam assets.
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,953,665	1,953,665	0	0	0	Deferred tax balance related to the regulatory liability related to protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.

287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(192,181,929)	(192,181,929)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax
287313	105.450	RL - Non-ARO Liability	269,264,827	269,264,827	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,715,908)	(2,715,908)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(41,832)	(41,832)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	94,152	94,152	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	7,887,679	7,887,679	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	0	0	0	0	0	
Subtotal - p275			(3,054,144,040)	(2,117,907,804)	(806,679,173)	16,610,786	(146,167,850)	
Less FASB 109 Above if not separately removed			(190,228,264)	(190,228,264)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	

Instructions for Account 282:

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
286688	320.287	RA - Pension Settlement - UT	(438,406)	(438,406)	0	0	0	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286687	320.286	RA - Pension Settlement - OR	(1,094,882)	(1,094,882)	0	0	0	Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286689	320.288	RA - Pension Settlement - WY	(502,545)	(502,545)	0	0	0	Regulatory asset established to defer Wyoming's portion of the pension settlement loss that occurred in 2021.
286890	415.100	RA - Equity Advisory Group - WA	(131,620)	(131,620)	0	0	0	Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.
286891	415.943	RA - Covid-19 Bill Assist Program - OR	(2,660,190)	(2,660,190)	0	0	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892	415.944	RA - Covid-19 Bill Assist Program - WA	(739,088)	(739,088)	0	0	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
286893	415.755	RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0	0	Regulatory asset established to record Washington's share of major maintenance expense for the Colstrip Unit No. 4.
286894	415.261	RA - Wildland Fire Protection - UT	245,317	245,317	0	0	0	Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286896	415.734	RA - Cholla Unrecovered Plant -CA	(1,054,156)	(1,054,156)	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736	RA - Cholla Unrecovered Plant -WY	(9,835,533)	(9,835,533)	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Contra-regulatory asset established to record a probable disallowance of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Contra-regulatory asset established to record a probable disallowance of California's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904	415.520	RA - WA Decoupling Mechanism	(34,505)	(34,505)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910	415.200	RA - OR Transportation Electrification Pilot	(1,413,171)	(1,413,171)	0	0	0	Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286911	415.430	RA - Transportation Electrification Pilot - CA	54,041	54,041	0	0	0	Regulatory asset established to defer costs related to California's pilot programs aimed at accelerating transportation electrification in California.
286912	415.431	RA - Transportation Electrification Pilot - WA	(144,580)	(144,580)	0	0	0	Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286913	415.720	RA - Community Solar - OR	(478,518)	(478,518)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
286917	415.260	RA - Fire Risk Mitigation - CA	(5,475,011)	(5,475,011)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920	415.725	RA - Cholla U4 Closure	(4,270,012)	(4,270,012)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286925	415.728	Contra RA - Cholla U4 Closure OR	25,590	25,590	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926	415.729	Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286927	415.730	Contra RA - Cholla U4 Closure WY	101,169	101,169	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286928	415.833	RA - Pension Settlement - CA	(197,233)	(197,233)	0	0	0	Regulatory asset established to recover California's portion of pension settlement losses.
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	151,006	151,006	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.

286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(3,408,499)	(3,408,499)	0	0	0	Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
286933	415.645	RA - Oregon OCAT Expense Deferral	(157,481)	(157,481)	0	0	0	Regulatory asset account established to record the difference between the amount of Oregon
286933	415.655	RA - GHG Allocation - CA - Noncurrent	(717,234)	(717,234)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
286936	415.255	RA - Wind Test Energy Deferral - WY	(54,344)	(54,344)	0	0	0	Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-EM-21
286938	415.646	RA - Oregon Metro Business Tax	(6,185)	(6,185)	0	0	0	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Docket UM 2138.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(96,413)	(96,413)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
287571	415.702	RA - Lake Side Settlement - WY	(173,033)	(173,033)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287573	415.873	RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3,181,956)	(3,181,956)	0	0	0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287576	430.110	RA - DSM Balance Reclass	(867,977)	(867,977)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826	RA - Pension Settlement - WA	(620,092)	(620,092)	0	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(9,471)	(9,471)	0	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287591	415.301	RA - Environmental Costs - WA	746,616	746,616	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(5,130,426)	(5,130,426)	0	0	0	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM) deferrals.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(6,504,909)	(6,504,909)	0	0	0	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) deferrals.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(62,696)	(62,696)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(7,094)	(7,094)	0	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
287614	430.100	RA - Demand Side Management - Noncurrent	(51,023,353)	(51,023,353)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287634	415.300	RA - Environmental Costs	(27,388,281)	(27,388,281)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287642	105.401	RA - ARO	(59,035,189)	(59,035,189)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(697,297)	(697,297)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287738	320.270	RA - FAS 158 Pension Liability	(67,543,831)	(67,543,831)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	318,612	318,612	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(49,203)	(49,203)	0	0	0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	85,990	85,990	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287840	415.410	RA - Energy West Mining	(47,792,143)	(47,792,143)	0	0	0	Regulatory asset established to record the deferral of costs associated with the Utah Mine Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	310,618	310,618	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	704,078	704,078	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,984,599	1,984,599	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	1,054,042	1,054,042	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	720,231	720,231	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848	320.281	RA - Post Retirement Settlement Loss	(504,200)	(504,200)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287849	415.424	Contra RA - Deer Creek Abandonment	11,404,387	11,404,387	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287858	415.676	RA - Preferred Stock Redemption - WY	(15,443)	(15,443)	0	0	0	Regulatory asset established to record Wyoming's portion of stock redemption costs.
287861	415.857	RA - Deferred Overburden Costs - ID	(159,803)	(159,803)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(418,867)	(418,867)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,147,759)	(1,147,759)	0	0	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(11,018)	(11,018)	0	0	0	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals.
287886	415.837	RA - Frozen MTM	(8,961,246)	(8,961,246)	0	0	0	Regulatory asset related to frozen mark to market derivatives.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(51,369)	(51,369)	0	0	0	Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(22,227,020)	(22,227,020)	0	0	0	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(1,019,480)	(1,019,480)	0	0	0	Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers.
287899	415.878	RA - UT Liquidation Damages	(103,264)	(103,264)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287903	415.879	RA - Liquidation Damages - N2 - WY	(16,840)	(16,840)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(472,366)	(472,366)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287911	415.699	RA - BPA Balancing Account - OR	(887,962)	(887,962)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.

287917	705.451	RL - Property Insurance Reserve - OR	(5,705,317)	(5,705,317)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(534,984)	(534,984)	0	0	0	Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(99,085)	(99,085)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(389,389)	(389,389)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287939	415.115	RA - Utah STEP Pilot Program Balance Account	2,670,717	2,670,717	0	0	0	Regulatory asset established to record the balancing account activity for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942	430.112	RA - Other - Balance Reclass	(3,361,531)	(3,361,531)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287960	415.855	RA - Storm Damage Deferral - CA	(96,569)	(96,569)	0	0	0	Regulatory Asset established to defer storm related costs in California
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(2,670,717)	(2,670,717)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287972	320.285	RA - Post Employment Costs	2,103,559	0	0	0	2,103,559	Regulatory asset established as an offset to the increase in post-employment obligations.
287977	415.885	RA - Noncurrent Reclass - Other	(85,990)	(85,990)	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287981	415.920	RA - Depreciation Increase - Idaho	(3,427,447)	(3,427,447)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014 and the implementation of new rates effective January 1, 2021.
287982	415.921	RA - Depreciation Increase - Utah	(299,074)	(299,074)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,032,837)	(1,032,837)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Steam Deferred Depreciation - UT	(1,192,930)	(1,192,930)	0	0	0	Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to Docket 20-035-04.
287994	415.929	RA - Carbon Decommissioning - CA	(92,132)	(92,132)	0	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(44,810)	(44,810)	0	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
287997	415.862	RA - CA Mobile Home Park Conversion	(53,420)	(53,420)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
FERC 283 - Other								
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
286909	720.815	FAS 158 Post-Retirement Asset	(8,109,999)	(8,109,999)	0	0	0	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(418,623)	(418,623)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287336	730.120	FAS 133 Derivatives - Book Unrealized	(13,026,247)	(13,026,247)	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287492	-----	OR BETC - Purchased Credits - Non-Cash	(15,848)	(15,848)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287564	425.130	Rogue River-Habitat Enhance	(96,044)	(96,044)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license. PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287569	720.805	FAS 158 Funded Pension Asset	(15,544,398)	(15,544,398)	0	0	0	Represents the funded pension asset under FAS 158.
287661	425.360	Hermiston Swap	(615,614)	(615,614)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287662	210.100	Prepaid Taxes - OR PUC	(352,188)	(352,188)	0	0	0	Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	Prepaid Taxes - UT PUC	(852,418)	(852,418)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(69,907)	(69,907)	0	0	0	Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(76,620)	(76,620)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(5,295,232)	0	0	(5,295,232)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287770	120.205	Trapper Mining Stock Basis	(944,320)	(944,320)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(582,461)	0	0	0	(582,461)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287907	210.185	Prepaid Aircraft Maintenance	(24,587)	(24,587)	0	0	0	Prepaid account established for prepaid aircraft maintenance costs.
287908	210.190	Prepaid Water Rights	(98,924)	(98,924)	0	0	0	Prepaid account for prepaid water rights and water fees.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(956,251)	0	0	0	(956,251)	To record unrealized gains/losses from the long term incentive plan.
Rounding			(16)	(16)	0	0	0	
Subtotal - p277			(382,542,004)	(347,336,100)	0	(8,687,026)	564,847	
Less FASB 109 Above if not separately removed			(99,085)	(99,085)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(382,442,919)	(347,237,015)	0	(8,687,026)	564,847	

Instructions for Account 283:

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

2. ADIT items related only to Transmission are directly assigned to Column D

3. ADIT items related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F

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

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

Summary Table: (Excess) / Deficient ADIT		
Source	Rate Base Adjustment	Income Tax Allowance
Att 1B - 2017 TCJA	(347,044,662)	(19,896,011)
Total	(347,044,662)	(19,896,011)
	Appendix A, Line 33B	Appendix A, Line 135b

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

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

Description	Accumulated Deferred Income Tax			Excess Deferred Income Tax		
	FERC Acct.	Pre		Total	Protected	Non-Protected
		Tax Rate Change	Tax Rate Change			
Account: Deferred Income Tax Asset	190	258,171,524	195,205,324	(62,966,200)	0	(62,966,200)
Account: Deferred Income Tax Liability: Accumulated Amortization Property	281	(281,151,789)	(192,144,618)	(89,007,871)	0	(89,007,871)
Account: Deferred Income Tax Liability: Other Property	282	(2,513,376,192)	(1,880,290,100)	(1,180,290,100)	(1,222,728,845)	(386,554,180)
Account: Deferred Income Tax Liability: Other	283	(439,272,251)	(239,219,490)	(200,352,791)	0	(200,352,791)
Subtotal: Accumulated Deferred Income Tax	184	(4,975,928,798)	(3,190,264,812)	(1,828,477,962)	(1,222,728,845)	(168,848,131)
Other Regulatory Assets	182	407,152,287	217,034,312	190,117,965	0	190,117,965
Other Regulatory Liabilities	254	(418,440)	(271,541)	(271,541)	0	(271,541)
Total Excess Deferred Income Tax		(4,569,184,911)	(2,933,443,641)	(1,638,761,344)	(1,216,688,743)	(119,062,891)
Gross-Up				(533,294,193)		(134,222,052)
Excess Deferred Income Tax Regulatory Liability	284			(7,169,965,827)		(423,084,631)

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

Description	Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax	(458,886,820)	(351,666,820)	(87,219,915)
Other	(1,226,864,516)	(865,021,923)	(361,842,593)
Total Excess Deferred Income Tax Before Gross-Up	(1,685,751,336)	(1,216,688,743)	(119,062,891)

A The net liability for excess deferred income tax is recorded in FERC Acct. 284 and is being amortized to FERC Acct. 411.1.
 B Protected Excess Deferred Income Tax is being amortized using the Reverse Show Georgia Method over the remaining regulatory life of the assets.
 C Non-Protected Excess Deferred Income Tax is being amortized over a five-year period.

TABLE 3: Annual Trackings of (Excess) or Deficient ADT

#	Year	Remainio Regulatory	FERC Transmission Allocable Excess Deferred Income Tax						Unamortized (Excess) or Deficient ADT												
			Transmission (344,474,960)		Protected EDIT (RS)MD (5,706,735)		Intangible (1,395,176)		Non-Protected EDIT (87,219,915)		Annual Amortization		Average								
			Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	
1	12/31/2018	46.0	(7,488,587)	(306,989,408)	15.9	(1,044,575)	(5,432,160)	15.9	(87,747)	(1,307,429)	5.0	(7,840,909)	(85,160,824)	0	(458,886,820)	(133,306,820)	0	(458,886,820)	(133,306,820)	0	
2	12/31/2018	46.0	(7,488,587)	(306,989,408)	15.9	(1,044,575)	(5,432,160)	15.9	(87,747)	(1,307,429)	5.0	(7,840,909)	(85,160,824)	0	(458,886,820)	(133,306,820)	0	(458,886,820)	(133,306,820)	0	
3	12/31/2019	46.0	(7,488,587)	(306,989,408)	15.9	(1,044,575)	(5,432,160)	15.9	(87,747)	(1,307,429)	5.0	(7,840,909)	(85,160,824)	0	(458,886,820)	(133,306,820)	0	(458,886,820)	(133,306,820)	0	
4	12/31/2020	46.0	(7,488,587)	(306,989,408)	15.9	(1,044,575)	(5,432,160)	15.9	(87,747)	(1,307,429)	5.0	(7,840,909)	(85,160,824)	0	(458,886,820)	(133,306,820)	0	(458,886,820)	(133,306,820)	0	
5	12/31/2021	53.2	(6,475,094)	(315,534,140)	18.5	(1,131,337)	(4,389,873)	18.5	(75,415)	(1,098,520)	5.0	(13,032,165)	(28,004,329)	19,895,011	(347,044,052)	(133,144,889)	(400,189,941)	113,144,904	(347,044,052)	(133,144,889)	113,144,904
6	12/31/2022	53.2	(6,475,094)	(320,009,046)	18.5	(1,131,337)	(4,076,330)	18.5	(75,415)	(861,105)	5.0	(13,032,165)	(19,895,011)	19,895,011	(327,144,651)	(150,695,312)	(443,839,963)	108,608,383	(327,144,651)	(150,695,312)	108,608,383
7	12/31/2023	53.2	(6,475,094)	(302,263,952)	18.5	(1,131,337)	(3,782,899)	18.5	(75,415)	(650,690)	5.0	(13,032,165)	(10,986,010)	19,895,011	(307,252,641)	(130,171,738)	(407,424,379)	100,171,892	(307,252,641)	(130,171,738)	100,171,892
8	12/31/2024	53.2	(6,475,094)	(288,198,858)	18.5	(1,131,337)	(3,149,952)	18.5	(75,415)	(830,273)	5.0	(13,032,165)	(300,398,795)	303,803,718	(288,198,858)	(97,844,029)	(386,042,887)	97,844,029	(288,198,858)	(97,844,029)	97,844,029
9	12/31/2025	53.2	(6,475,094)	(289,633,764)	18.5	(1,131,337)	(3,136,326)	18.5	(75,415)	(754,805)	5.0	(13,032,165)	(259,826,872)	268,868,872	(289,633,764)	(389,221,127)	(389,221,127)	389,221,127	(289,633,764)	(389,221,127)	389,221,127
10	12/31/2026	53.2	(6,475,094)	(285,138,070)	18.5	(1,131,337)	(2,822,888)	18.5	(75,415)	(879,445)	5.0	(13,032,165)	(298,881,103)	(298,881,103)	(285,138,070)	(380,136,502)	(380,136,502)	380,136,502	(285,138,070)	(380,136,502)	380,136,502
11	12/31/2027	53.2	(6,475,094)	(278,638,376)	18.5	(1,131,337)	(2,509,851)	18.5	(75,415)	(694,090)	5.0	(13,032,165)	(279,797,257)	(283,229,180)	(278,638,376)	(371,021,621)	(371,021,621)	371,021,621	(278,638,376)	(371,021,621)	371,021,621
12	12/31/2028	53.2	(6,475,094)	(270,209,482)	18.5	(1,131,337)	(2,196,314)	18.5	(75,415)	(528,815)	5.0	(13,032,165)	(272,933,411)	(276,365,334)	(270,209,482)	(368,862,842)	(368,862,842)	368,862,842	(270,209,482)	(368,862,842)	368,862,842
13	12/31/2029	53.2	(6,475,094)	(263,733,388)	18.5	(1,131,337)	(1,882,877)	18.5	(75,415)	(443,208)	5.0	(13,032,165)	(266,069,565)	(269,501,488)	(263,733,388)	(364,744,084)	(364,744,084)	364,744,084	(263,733,388)	(364,744,084)	364,744,084
14	12/31/2030	53.2	(6,475,094)	(257,258,294)	18.5	(1,131,337)	(1,569,540)	18.5	(75,415)	(377,785)	5.0	(13,032,165)	(259,205,719)	(262,637,642)	(257,258,294)	(364,507,319)	(364,507,319)	364,507,319	(257,258,294)	(364,507,319)	364,507,319
15	12/31/2031	53.2	(6,475,094)	(250,783,200)	18.5	(1,131,337)	(1,256,303)	18.5	(75,415)	(302,370)	5.0	(13,032,165)	(252,341,873)	(255,773,796)	(250,783,200)	(362,289,507)	(362,289,507)	362,289,507	(250,783,200)	(362,289,507)	362,289,507
16	12/31/2032	53.2	(6,475,094)	(244,308,106)	18.5	(1,131,337)	(943,066)	18.5	(75,415)	(226,955)	5.0	(13,032,165)	(245,478,027)	(248,909,950)	(244,308,106)	(360,031,728)	(360,031,728)	360,031,728	(244,308,106)	(360,031,728)	360,031,728
17	12/31/2033	53.2	(6,475,094)	(237,833,012)	18.5	(1,131,337)	(629,829)	18.5	(75,415)	(151,540)	5.0	(13,032,165)	(238,614,181)	(242,046,104)	(237,833,012)	(357,779,507)	(357,779,507)	357,779,507	(237,833,012)	(357,779,507)	357,779,507
18	12/31/2034	53.2	(6,475,094)	(231,357,918)	18.5	(1,131,337)	(316,592)	18.5	(75,415)	(76,126)	5.0	(13,032,165)	(231,750,335)	(234,182,158)	(231,357,918)	(355,568,171)	(355,568,171)	355,568,171	(231,357,918)	(355,568,171)	355,568,171
19	12/31/2035	53.2	(6,475,094)	(224,882,824)	18.5	(1,131,337)	(2,955)	18.5	(75,415)	(710)	5.0	(13,032,165)	(224,886,489)	(228,318,412)	(224,882,824)	(353,318,353)	(353,318,353)	353,318,353	(224,882,824)	(353,318,353)	353,318,353
20	12/31/2036	53.2	(6,475,094)	(218,407,730)	18.5	(2,955)	0	18.5	(710)	0	5.0	(13,032,165)	(218,407,730)	(221,847,153)	(218,407,730)	(351,063,892)	(351,063,892)	351,063,892	(218,407,730)	(351,063,892)	351,063,892
21	12/31/2037	53.2	(6,475,094)	(211,932,636)	18.5	0	0	18.5	0	0	5.0	(13,032,165)	(211,932,636)	(215,373,161)	(211,932,636)	(348,814,127)	(348,814,127)	348,814,127	(211,932,636)	(348,814,127)	348,814,127
22	12/31/2038	53.2	(6,475,094)	(205,457,542)	18.5	0	0	18.5	0	0	5.0	(13,032,165)	(205,457,542)	(208,905,066)	(205,457,542)	(346,564,362)	(346,564,362)	346,564,362	(205,457,542)	(346,564,362)	346,564,362
23	12/31/2039	53.2	(6,475,094)	(198,982,448)	18.5	0	0	18.5	0	0	5.0	(13,032,165)	(198,982,448)	(202,439,590)	(198,982,448)	(344,314,602)	(344,314,602)	344,314,602	(198,982,448)	(344,314,602)	344,314,602
24	12/31/2040	53.2	(6,475,094)	(192,507,354)	18.5	0	0	18.5	0	0	5.0	(13,032,165)	(192,507,354)	(195,954,801)	(192,507,354)	(342,064,842)	(342,064,842)	342,064,842	(192,507,354)	(342,064,842)	342,064,842
25	12/31/2041	53.2	(6,475,094)	(186,032,260)	18.5	0	0	18.5	0	0	5.0	(13,032,165)	(186,032,260)	(189,009,807)	(186,032,260)	(339,815,082)	(339,815,082)	339,815,082	(186,032,260)	(339,815,082)	339,815,082
26	12/31/2042	53.2	(6,475,094)	(179,557,166)	18.5	0	0	18.5	0	0	5.0	(13,032,165)	(179,557,166)	(182,794,713)	(179,557,166)	(337,565,322)	(337,565,322)	337,565,322	(179,557,166)	(337,565,322)	337,565,322
27	12/31/2043	53.2	(6,475,094)	(173,082,072)	18.5	0	0	18.5	0	0	5.0	(13,032,165)	(173,082,072)	(176,319,619)	(173,082,072)	(335,315,562)	(335,315,562)	335,315,562	(173,082,072)	(335,315,562)	335,315,562
28	12/31/2044	53.2	(6,475,094)	(166,607,078)	18.5	0	0	18.5	0	0	5.0	(13,032,165)	(166,607,078)	(169,844,525)	(166,607,078)	(333,065,802)	(333,065,802)	333,065,802	(166,607,078)	(333,065,802)	333,065,802
29	12/31/2045	53.2	(6,475,094)	(160,131,984)	18.5	0	0	18.5	0	0	5.0	(13,032,165)	(160,131,984)	(163,589,431)	(160,131,984)	(330,816,042)	(330,816,042)	330,816,042	(160,131,984)	(330,816,042)	330,816,042
30	12/31/2046	53.2	(6,475,094)	(153,656,790)	18.5	0	0	18.5	0	0	5.0	(13,032,165)	(153,656,790)	(157,334,337)	(153,656,790)	(328,566,282)	(328,566,282)	328,566,282	(153,656,790)	(328,566,282)	328,566,282
31	12/31/2047	53.2	(6,475,094)	(147,181,696)	18.5	0	0	18.5	0	0	5.0	(13,032,165)	(147,181,696)	(151,084,243)	(147,181,696)	(326,316,522)	(326,316,522)	326,316,522	(147,181,696)	(326,316,522)	326,316,522
32	12/31/2048	53.2	(6,475,094)	(140,706,602)	18.5	0	0	18.5	0	0	5.0	(13,032,165)	(140,706,602)	(144,834,149)	(140,706,602)	(324,066,762)	(324,066,762)	324,066,762	(140,706,602)	(324,066,762)	324,066,762
33	12/31/2049	53.2	(6,475,094)	(134,231,508)	18.5	0	0	18.5	0	0	5.0	(13,032,165)	(134,231,508)	(138,582,055)	(134,231,508)	(321,817,002)	(321,817,002)	321,817,002	(134,231,508)	(321,817,002)	321,817,002
34	12/31/2050	53.2	(6,475,094)	(127,756,414)	18.5	0	0	18.5	0	0	5.0	(13,032,165)	(127,756,414)	(132,330,961)	(127,756,414)	(319,567,242)	(319,567,242)	319,567,242	(127,756,414)	(319,567,242)	319,567,242
35	12/31/2051	53.2	(6,475,094)	(121,281,320)	18.5	0	0	18.5	0	0	5.0	(13,032,165)	(121,281,320)	(126,076,867)	(121,281,320)	(317,317,482)	(317,317,482)	317,317,482	(121,281,320)	(317,317,482)	317,317,482
36	12/31/2052	53.2	(6,475,094)	(114,806,226)	18.5	0	0	18.5	0	0	5.0	(13,032,165)	(114,806,226)	(119,826,773)	(114,806,226)	(315,067,722)	(

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 262-263, Col (L)	Allocator	Allocated Amount
Plant Related		Net Plant Allocator	
Real Property	162,344,531		
Possessory taxes	507,279		
1 Total Plant Related	162,851,810	29.6008%	48,205,404
Labor Related		Wages & Salary Allocator	
Federal FICA	0		
Federal Unemployment	0		
State Unemployment	0		
2 Total Labor Related	0	9.1865%	0
Other Included		Net Plant Allocator	
Annual Report	95,880		
3 Total Other Included	95,880	29.6008%	28,381
4 Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	162,947,690		48,233,785
Currently Excluded			
Local Franchise	32,291,808		
Montana Energy License	268,822		
Montana Wholesale Energy	192,855		
Idaho Generation Tax (KWh)	48,874		
Oregon Department of Energy	1,609,682		
Wyoming Wind Generation Tax	2,105,610		
Washington Public Utility Tax	13,887,414		
Other (Business & Occupation, Nevada Comm. Tax, Use)	53,976		
5 Subtotal Excluded Taxes	50,459,041		
6 Total Other Taxes Included and Excluded (Line 4 + Line 5)	213,406,731		
7 Total Other Taxes			
114.14c	213,406,731		
8 Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			3,461,106
2	Pole Attachments - Transmission Related			263,843
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			1,932,418
5	Miscellaneous General Revenues		<i>detail below</i>	49,787
6	Account 454 subtotal		(Sum Lines 1-5)	6,262,922
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	6,406,882
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	117,883,443
10	Facilities Charges including Interconnection Agreements	Note 2		2,184,428
11	Transmission maintenance revenue		Account 456.2	640,484
12	Account 456 subtotal		(Sum Lines 7-11)	127,115,237
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	133,378,159

Detail for selected items above

Miscellaneous General Revenues

Rents - General	0
One Utah Center and North Temple office subleases	327,362
Parking Rent: Lloyd Center, Portland, Oregon	214,592
Rents - Common Affiliate - Kern River	0
Rents - Non-Common	0
Total Miscellaneous General Revenue	541,954
Wages & Salary Allocator	9.19%
Total Allocated Miscellaneous General Revenue	49,787

Distribution Underbuild

Third party attachments	0
Common pole location fixed annual revenue credit	fixed 555,768
Distribution Underbuild - Transmission related	555,768

Notes

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

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

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	434,413,088
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))	48.19%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.79%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.68%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.25%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.59%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.85%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	374,328,324

Composite Income Taxes

Income Tax Rates					
128	FIT = Federal Income Tax Rate				21.00%
129	SIT = State Income Tax Rate or Composite				4.54%
130	p = percent of federal income tax deductible for state purposes			Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			24.59%
132	CIT = T / (1-T)				32.60%
133	1 / (1-T)				132.60%
ITC Adjustment					
134	Amortized Investment Tax Credit			Attachment 5	(396,407)
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131))	(525,645)
136	Income Tax Component =	$CIT = (T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$			86,993,004
136b	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Appendix A (Line 135c)	(26,382,594)
137	Total Income Taxes				60,084,765

PacifiCorp
Attachment 5 - Cost Support

Plant In Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes	
Calculation of Transmission Plant In Service						
1	December	204.58b	Footnotes	Year	Balance	
2	January	Monthly Balances		2020	7,627,712,649	
3	February	Monthly Balances		2021	7,636,344,400	
4	March	Monthly Balances		2021	7,653,035,468	
5	April	Monthly Balances		2021	7,681,811,392	
6	May	Monthly Balances		2021	7,696,316,909	
7	June	Monthly Balances		2021	7,704,181,309	
8	July	Monthly Balances		2021	7,736,124,219	
9	August	Monthly Balances		2021	7,816,523,703	
10	September	Monthly Balances		2021	7,818,883,845	
11	October	Monthly Balances		2021	7,828,967,977	
12	November	Monthly Balances		2021	7,857,978,034	
13	December	204.58g		2021	7,883,496,301	
14	Transmission Plant In Service	(line 13)	(Note M)	Projection	7,890,023,096	
Calculation of Distribution Plant In Service						
15	December	204.75b		Year	Balance	
16	January	Monthly Balances		2020	7,647,962,060	
17	February	Monthly Balances		2021	7,668,224,916	
18	March	Monthly Balances		2021	7,687,347,498	
19	April	Monthly Balances		2021	7,713,581,697	
20	May	Monthly Balances		2021	7,736,926,271	
21	June	Monthly Balances		2021	7,767,556,427	
22	July	Monthly Balances		2021	7,803,374,232	
23	August	Monthly Balances		2021	7,826,859,342	
24	September	Monthly Balances		2021	7,843,379,691	
25	October	Monthly Balances		2021	7,877,253,457	
26	November	Monthly Balances		2021	7,902,580,938	
27	December	204.75g		2021	7,942,141,589	
28	Distribution Plant In Service	(line 27)		Projection	8,032,285,954	
Calculation of Intangible Plant In Service						
29	December	204.5b		Year	Balance	
30	December	204.5g		2020	1,054,374,613	
31	Intangible Plant In Service	(line 30)	(Note N)	Projection	1,106,474,798	
Calculation of General Plant In Service						
32	December	204.99b		Year	Balance	
33	December	204.99g		2020	1,349,470,354	
34	General Plant In Service	(line 33)	(Note N)	Projection	1,376,963,716	
Calculation of Production Plant In Service						
35	December	204.46b		Year	Balance	
36	January	Monthly Balances		2020	12,652,732,709	
37	February	Monthly Balances		2021	12,831,985,426	
38	March	Monthly Balances		2021	12,958,160,624	
39	April	Monthly Balances		2021	13,167,408,234	
40	May	Monthly Balances		2021	13,243,363,863	
41	June	Monthly Balances		2021	13,268,952,879	
42	July	Monthly Balances		2021	13,372,875,013	
43	August	Monthly Balances		2021	13,407,960,024	
44	September	Monthly Balances		2021	13,414,605,549	
45	October	Monthly Balances		2021	13,423,964,195	
46	November	Monthly Balances		2021	13,437,334,696	
47	December	204.46g		2021	13,451,861,667	
48	Production Plant In Service	(line 47)		Projection	13,476,057,172	
49	Electric Plant Sold	204.102g			0	
6	50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	Projection	31,881,804,735

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation of Transmission Accumulated Depreciation					
51	December	Prior year 219.25c		Year	Balance
52	January	Monthly Balances		2020	1,942,552,607
53	February	Monthly Balances		2021	1,951,149,198
54	March	Monthly Balances		2021	1,959,917,145
55	April	Monthly Balances		2021	1,972,925,665
56	May	Monthly Balances		2021	1,983,039,097
57	June	Monthly Balances		2021	1,993,581,730
58	July	Monthly Balances		2021	2,001,550,523
59	August	Monthly Balances		2021	2,009,099,475
60	September	Monthly Balances		2021	2,018,779,138
61	October	Monthly Balances		2021	2,028,675,490
62	November	Monthly Balances		2021	2,038,288,372
63	December	219.25c		2021	2,048,121,683
64	Transmission Accumulated Depreciation	(line 63)	(Note M)	Projection	2,045,200,003
Calculation of Distribution Accumulated Depreciation					
		Source		Year	Balance

65	December	Prior year 219.26c		2020	3,027,035,454	-
66	January	Monthly Balances		2021	3,036,852,707	-
67	February	Monthly Balances		2021	3,046,017,234	-
68	March	Monthly Balances		2021	3,061,257,736	-
69	April	Monthly Balances		2021	3,071,234,009	-
70	May	Monthly Balances		2021	3,082,425,026	-
71	June	Monthly Balances		2021	3,093,005,070	-
72	July	Monthly Balances		2021	3,102,740,969	-
73	August	Monthly Balances		2021	3,112,233,506	-
74	September	Monthly Balances		2021	3,122,905,413	-
75	October	Monthly Balances		2021	3,130,159,324	-
76	November	Monthly Balances		2021	3,143,992,515	-
77	December	219.26c		2021	3,143,599,734	-
78	Distribution Accumulated Depreciation	(line 77)		Projection	3,143,599,734	-
Calculation of Intangible Accumulated Depreciation		Source		Year	Balance	
79	December	Prior year 200.21c		2020	689,402,579	-
80	December	200.21c		2021	725,504,660	-
8	81	Accumulated Intangible Depreciation	(line 80) (Note N)	Projection	725,504,660	Appendix A input
Calculation of General Accumulated Depreciation		Source		Year	Balance	
82	December	Prior year 219.28c		2020	508,181,970	-
83	December	219.28c		2021	519,932,106	-
26	84	Accumulated General Depreciation	(line 83) (Note N)	Projection	519,932,106	Appendix A input
Calculation of Production Accumulated Depreciation		Source		Year	Balance	
85	December	Prior year 219.20 through 219.24		2020	4,462,427,281	-
86	January	Monthly Balances		2021	4,508,899,821	-
87	February	Monthly Balances		2021	4,551,671,894	-
88	March	Monthly Balances		2021	4,556,216,951	-
89	April	Monthly Balances		2021	4,611,484,440	-
90	May	Monthly Balances		2021	4,652,334,003	-
91	June	Monthly Balances		2021	4,697,939,131	-
92	July	Monthly Balances		2021	4,746,552,034	-
93	August	Monthly Balances		2021	4,793,394,200	-
94	September	Monthly Balances		2021	4,836,036,987	-
95	October	Monthly Balances		2021	4,864,952,174	-
96	November	Monthly Balances		2021	4,916,607,099	-
97	December	219.20 through 219.24		2021	4,965,743,651	-
98	Production Accumulated Depreciation	(line 97)		Projection	4,965,743,651	-
7	99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98) (Note M)	Projection	10,674,475,493	Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		Projection	11,399,980,152	

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 Current Year 227.16c Appendix A input	0 0 0	current end-of-year balance
42	Construction Materials & Supplies		Prior Year 227.5c Current Year 227.5c Appendix A input	176,943,869 203,514,526 203,514,526	current end-of-year balance
45	Transmission Materials & Supplies		Prior Year 227.8c Current Year 227.8c Appendix A input	1,231,929 815,425 815,425	current end-of-year balance

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission related portion	Appendix A input	Details
133	Amortized Investment Tax Credit Utility Investment Tax Credit Adj. - Net (411.4)		114.19c	(1,339,178)	Net Plant Allocator 29.60%	(396,407)	
35	Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base		Current beg of year balance 266 footnotes Current end of year balance 266 footnotes Average	30,492 24,871 27,682	29.60%	8,194	(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	23,912,440	1,679,914	22,232,526	Detail for transmission-related value on Attachment 12
		Current Year	214,47d	14,811,003	1,517,970	13,293,033	Detail for transmission-related value on Attachment 12
	(Notes B & L)	Appendix A Input	Projection		1,517,970		current end-of-year balance

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total		Details	
Excluded Membership Dues Expense							
FERC Form No. 1 page 335				Total			
Page 335, Line 1 (Industry Association Dues)				Included	Excluded		
American Clean Power				212,500	212,500		
Edison Electric Institute				1,003,264	1,003,264		
Intermountain Electrical Association				9,500	9,500		
North American Transmission Forum				95,738	95,738		
Northwest Public Power Association				1,810	1,810		
Pacific Northwest Utilities Conference Committee				79,486	79,486		
Rocky Mountain Electrical League				18,000	18,000		
The National Hydropower Association, Inc.				71,832	71,832		
UMS Group				42,000	42,000		
Western Energy Supply Transmission Associates				43,379	43,379		
Page 335, Line 1 Subtotal				1,577,509			
Page 335, Lines 7 - 28 (Business/Economic Dev. and Corp. Memberships & Subscriptions)				251,609	251,609		
Lines 7 - 28				112,877	112,877		
Other (Individually less than \$5,000)							
Directors' Fees - Regional Advisory Board				18,000	18,000		
Rating Agency and Trustee Fees				560,121	560,121		
63	Total	(Note C)	Appendix A Input	860,993			
PBOP							
Authorized filed PBOP expense				Annual Update Informational Filing	1,701,106		
Actual PBOP expense				Attachment 17 total	1,701,106		
58	Actual PBOP Expense Adjustment		Appendix A Input	Projection	0	Authorized Filled Expense minus Actual Expense	
Property Insurance							
Property Insurance Account 924				320,185b	4,207,600		
70	Total	(Note F)	Appendix A Input	4,207,600			

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:							
Annual Fee				350,19d	2,587,098	2,587,098	
Annual Fee - hydro				350,20d	3,408,208	3,408,208	
Transmission Rate Case				350,21d	329,045	329,045	
Other Regulatory				350,22d	1,769,419	483,502	1,285,917
67	Total		sum	8,093,769	3,399,644	4,694,125	

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Safety Related	Non-safety Related	Details
Directly Assigned A&G							
68	General Advertising Exp Account 930.1 - Safety-related Advertising		320,191b	8,074	0	8,074	Based on FERC 930.1 download

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Education & Outreach Appendix A Input	Other	Details
Directly Assigned A&G					
71	General Advertising Exp Account 930.1 - Education and Outreach	320.191b	8,074	0	8,074 Based on FERC 930.1 download

Multistate worksheet

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

Adjustments to Transmission O&M

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related Appendix A Input	Details
53	Transmission O&M	320.112b	232,301,840	(139,972)	232,161,868
Adjustment for Ancillary Services Accounts 561-561.5					
	(561.1) Load Dispatching	320.84b	0		
	(561.1) Load Dispatch-Reliability	320.85b	0		
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647		
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544		
	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,309,902	0	10,309,902 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	320.96b	159,058,497	0	159,058,497

Facility Credits under Section 30.9 of the OATT

Appendix A Line #s, Descriptions, Notes, Form No. 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	4,690,561	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	Enter negative Enter negative
		Appendix A input	Projection
		(147,761,488)	(147,966,140)
		(147,966,140)	current end-of-year balance

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	134,616,361
	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	134,616,361 Appendix A Input
General Plant			
	Depreciation expense (403) (Note H)	336.10b	47,034,116
	Amortization of limited term electric plant (404) (Note H)	336.10d	591,957
77	General Depreciation Expense Including Amortization of Limited Term Plant (Note H)	sum	47,626,073 Appendix A Input
Intangible plant			
	Amortization of limited term electric plant (404) (Note H)	336.1d	58,013,199
	Amortization of other electric plant (405) (Note H)	336.1e	0
78	Total Intangible Amortization (Note H)	sum	58,013,199 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

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

Please refer to the 'Material Changes Summary' filed with 2018 annual update for a discussion of the items previously included in this section.

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

Instruction Summary

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

Worksheet

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

	Plant In Service										CWP	(K)	(L)	Plant In Service				CWP		(S)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)				(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)	Amount (A x L)	Amount (J x L)	Other Transmission PIS (M / 13)	Energy Gateway (N / 13)	Transmission CWP Amount (K x L)	
CWP Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan	3,857,100.79	-	(122,179)	-	(116,258)	-	-	-	-	(228,437)	-	13	-	-	3,560,400.73	(220,096)	-	-	-	
Feb	21,152,035	-	-	-	(42,797)	-	-	-	-	(42,797)	-	12	46,285,209	(2,861,245)	17,897,876	(95,212)	-	-	-	
Mar	2,840,790	-	-	-	350,896	-	-	-	-	350,896	-	11	232,672,384	(470,762)	2,185,223	269,500	-	-	-	
Apr	36,544,752	-	-	-	10,000	-	-	-	-	10,000	-	10	28,407,901	3,508,968	25,300,213	6,923	-	-	-	
May	21,825,900	-	-	-	10,000	-	-	-	-	10,000	-	9	328,902,767	90,000	13,431,323	6,154	-	-	-	
Jun	17,900,319	-	-	-	10,000	-	-	-	-	10,000	-	8	174,607,200	80,000	9,638,634	5,385	-	-	-	
Jul	11,521,993	-	-	-	-	-	-	-	-	-	-	7	125,302,236	70,000	5,317,843	-	-	-	-	
Aug	6,124,223	-	-	-	-	-	-	-	-	-	-	6	69,131,956	-	3,124,701	-	-	-	-	
Sep	13,095,408	-	-	-	-	-	-	-	-	-	-	5	40,621,116	-	4,020,433	-	-	-	-	
Oct	39,718,006	-	-	-	-	-	-	-	-	-	-	4	52,265,630	-	9,165,832	-	-	-	-	
Nov	49,764,396	-	-	-	-	-	-	-	-	-	-	3	119,155,817	-	7,656,061	-	-	-	-	
Dec	37,653,991	-	-	-	-	-	-	-	-	-	-	2	99,528,752	-	2,896,461	-	-	-	-	
Dec	37,653,991	-	-	-	-	-	-	-	-	-	-	1	37,653,991	-	2,896,461	-	-	-	-	
Total	263,970,513	-	(122,179)	-	221,841	-	-	-	-	99,662	-		1,384,535,000	416,962	104,195,000	32,073	-	-	-	
New Transmission Plant Additions and CWP (weighted by months in service)																				

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

Input to Line 16 of Appendix A 104,227,073
Input to Line 34 of Appendix A -

Estimated Life		
Estimated Depreciation for Attachment 7		
Jan	11.5	(3,940)
Feb	10.5	(646)
Mar	9.5	4,790
Apr	8.5	122
May	7.5	108
Jun	6.5	93
Jul	5.5	-
Aug	4.5	-
Sep	3.5	-
Oct	2.5	-
Nov	1.5	-
Dec	0.5	-
Total Estimated Depreciation for Attachment 7		527

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

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New Plant Carrying Charge

Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)

Formula Line			
A	157	Net Plant Carrying Charge without Depreciation	9.0713%
B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	9.6219%
C		Line B less Line A	0.5506%
FCR if CIAC			
D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	2.3197%

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

Life	CIAC (Yes or No)	Transmission CWIP			Transmission PIS Actuals			Transmission PIS Projection			Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)		
		No	Increased ROE (basis points)	9.0713%	No	Increased ROE (basis points)	9.0713%	No	Increased ROE (basis points)	9.0713%						
Life				58.00		58.00										
CIAC (Yes or No)	No			No		No										
Increased ROE (basis points)	0			50		50										
9.0713%	9.0713%			9.0713%		9.0713%										
FCR for This Project	9.0713%			9.3466%		9.3466%										
Investment	-			1,922,132,004		31,810										
Annual Depreciation Expense	-			33,140,207		527										
Invest Yr	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	Transmission Incentive Credit
2010	-	-	-	287,225,425	4,836,783	30,891,950	-	-	-	-	-	-	\$ 30,891,950	\$ -	\$ -	\$ -
2010	-	-	-	287,225,425	4,836,783	31,682,699	-	-	-	-	-	-	\$ 31,682,699	\$ 31,682,699	\$ -	\$ 790,749
2011	-	-	-	784,113,653	13,727,954	84,857,494	-	-	-	-	-	-	\$ 84,857,494	\$ -	\$ 84,857,494	\$ -
2011	-	-	-	784,113,653	13,727,954	87,016,207	-	-	-	-	-	-	\$ 87,016,207	\$ 87,016,207	\$ -	\$ 2,158,713
2012	-	-	-	785,864,997	13,960,855	85,249,265	-	-	-	-	-	-	\$ 85,249,265	\$ -	\$ 85,249,265	\$ -
2012	-	-	-	785,864,997	13,960,855	87,412,800	-	-	-	-	-	-	\$ 87,412,800	\$ 87,412,800	\$ -	\$ 2,163,535
2013	-	-	-	1,039,140,449	18,682,869	112,946,732	-	-	-	-	-	-	\$ 112,946,732	\$ -	\$ 112,946,732	\$ -
2013	-	-	-	1,039,140,449	18,682,869	115,807,550	-	-	-	-	-	-	\$ 115,807,550	\$ 115,807,550	\$ -	\$ 2,860,818
2014	-	-	-	1,164,054,968	21,135,829	126,731,101	-	-	-	-	-	-	\$ 126,731,101	\$ -	\$ 126,731,101	\$ -
2014	-	-	-	1,164,054,968	21,135,829	129,935,816	-	-	-	-	-	-	\$ 129,935,816	\$ 129,935,816	\$ -	\$ 3,204,715
2015	-	-	-	1,359,166,903	24,782,108	147,260,200	-	-	-	-	-	-	\$ 147,260,200	\$ -	\$ 147,260,200	\$ -
2015	-	-	-	1,359,166,903	24,782,108	150,977,293	-	-	-	-	-	-	\$ 150,977,293	\$ 150,977,293	\$ -	\$ 3,717,093
2016	-	-	-	1,463,059,094	29,386,385	162,105,309	-	-	-	-	-	-	\$ 162,105,309	\$ -	\$ 162,105,309	\$ -
2016	-	-	-	1,463,059,094	29,386,385	166,133,201	-	-	-	-	-	-	\$ 166,133,201	\$ 166,133,201	\$ -	\$ 4,027,892
2017	-	-	-	1,439,903,455	29,467,919	160,086,319	-	-	-	-	-	-	\$ 160,086,319	\$ -	\$ 160,086,319	\$ -
2017	-	-	-	1,439,903,455	29,467,919	164,050,462	-	-	-	-	-	-	\$ 164,050,462	\$ 164,050,462	\$ -	\$ 3,964,143
2018	-	-	-	1,413,360,220	27,214,371	155,424,945	-	-	-	-	-	-	\$ 155,424,945	\$ -	\$ 155,424,945	\$ -
2018	-	-	-	1,413,360,220	27,214,371	159,316,014	-	-	-	-	-	-	\$ 159,316,014	\$ 159,316,014	\$ -	\$ 3,891,068
2019	-	-	-	1,386,203,297	27,215,321	152,962,402	-	-	-	-	-	-	\$ 152,962,402	\$ -	\$ 152,962,402	\$ -
2019	-	-	-	1,386,203,297	27,215,321	156,778,705	-	-	-	-	-	-	\$ 156,778,705	\$ 156,778,705	\$ -	\$ 3,816,303
2020	-	-	-	1,471,003,295	28,854,427	162,293,996	-	-	-	-	-	-	\$ 162,293,996	\$ -	\$ 162,293,996	\$ -
2020	-	-	-	1,471,003,295	28,854,427	166,343,759	-	-	-	-	-	-	\$ 166,343,759	\$ 166,343,759	\$ -	\$ 4,049,763
2021	-	-	-	1,965,162,841	38,264,499	216,530,913	-	-	-	-	-	-	\$ 216,530,913	\$ -	\$ 216,530,913	\$ -
2021	-	-	-	1,965,162,841	38,264,499	221,941,127	-	-	-	-	-	-	\$ 221,941,127	\$ 221,941,127	\$ -	\$ 5,410,215
2022	-	-	-	1,922,132,004	38,176,479	212,539,423	31,810	527	3,413	-	-	-	\$ 212,542,836	\$ -	\$ 212,542,836	\$ -
2022	-	-	-	1,922,132,004	38,176,479	217,831,171	31,810	527	3,501	-	-	-	\$ 217,834,672	\$ 217,834,672	\$ -	\$ 5,291,836
2023	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
2023	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
2024	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
2024	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
2025	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
2025	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
2026	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
2026	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
2027	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
2027	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
2028	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
2028	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
2029	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
2029	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
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**PacifiCorp
Attachment 8 - Depreciation Rates**

Applied Depreciation Rates by State - 2021

New			Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
Row	A/C	Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.06%
2	352	Structures and Improvements															1.36%
3	353	Station Equipment															1.78%
4	354	Towers and Fixtures															1.44%
5	355	Poles and Fixtures															2.15%
6	356	Overhead Conductors and Devices															1.81%
7	357	Underground Conduit															1.55%
8	358	Underground Conductors and Devices															1.61%
9	359	Roads & Trails															1.21%
10		Unclassified Transmission															1.73%
11	389.2	Land Rights	738	1.82%	95,314	2.50%		0.00%	85,283	2.05%	74,315	1.87%		0.00%	4,868	1.70%	
12	390	Structures and Improvements	94,778,743	2.07%	13,817,417	2.06%	4,222,101	1.99%	101,612,009	2.55%	16,220,165	2.28%	331,004	1.76%	13,828,483	1.84%	
13	391	Office Furniture and Equipment - Furniture															5.00%
14	391.2	Office Furniture and Equipment - Personal Computers															20.00%
15	391.3	Office Furniture and Equipment - Equipment															12.50%
16	393	Store Equipment															4.00%
17	394	Tools, Shop and Garage Equipment															4.17%
18	395	Laboratory Equipment															5.00%
19	397	Communication Equipment															4.30%
20	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
21	398	Miscellaneous Equipment															5.00%
22		Unclassified General	23,769,198	3.64%	1,784,453	3.31%	1,432,689	5.48%	16,874,058	4.97%	11,951,315	5.56%	694,624	2.77%	2,141,247	4.61%	
23	302	Franchises and Consents															4.96%
24	303	Miscellaneous Intangible Plant															5.71%
25	390.1	Leasehold Improvements - Gen															3.55%

- 1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2021 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
- 14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned categories/FERC Accounts have been combined into their main accounts due to immateriality.
- 15 New FERC Sub-account 391.3 (Office Furniture and Equipment – Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacificCorp
Attachment 9a - Load Divisor for Projection

Column	DAFT (Part II - Network Services) - Average of current year and prior two years																				
	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	u	v	w	x	
Customer Class	PacificCorp NFS	BPA Yakama NFO SA 328	BPA Goadley NFO SA 329	BPA Clarke PUD NFO SA 378	BPA Benton REA NFO SA 338	BPA Oregon Wind NFO SA 338	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 885	BPA WEID NFO SA 975	To-State NFO SA 428	Caprine Energy Solutions LLC NFO SA 299	Bain Electric NFO SA 595	Black Hills NFO SA 347	USFR NFO SA 606	WAPA NFO SA 175	Aavangrid Renewables, LLC NFO SA 142	Easton NFO SA 163	BPA South East Idaho NFO SA 186	BPA Idaho Falls NFO SA 187	NTUA NFO SA 684	Total NFO
Jan	8,266	6,31	3,28	28,12	1,26	6,10	0,12	0,18	0,01	20,42	14,84	10,41	47,60	0,01	0,01	33,12	1,91	289,84	106,53	2,81	567
Feb	9,256	6,84	3,32	31,23	1,26	0,37	0,08	0,13	0,01	19,82	14,77	11,06	56,47	0,01	0,01	33,09	1,09	281,32	110,93	2,47	569
March	7,908	6,24	3,31	28,40	1,23	0,16	0,01	-	0,01	21,08	14,31	10,22	48,98	0,01	0,01	32,96	1,03	268,88	101,26	3,33	578
April	7,063	5,58	3,07	22,52	0,98	0,20	-	0,02	0,01	18,42	13,89	8,79	40,47	0,28	0,33	32,91	1,03	194,49	54,45	1,90	430
May	8,102	4,71	3,38	33,84	0,28	0,21	-	-	0,23	12,48	16,06	8,15	36,98	0,53	2,77	33,11	0,88	134,16	78,45	1,94	349
Jun	9,829	4,83	3,63	17,25	0,38	0,13	-	0,01	1,72	14,51	17,72	6,83	47,17	0,96	3,28	33,48	1,18	175,57	94,95	2,17	428
Jul	10,567	5,33	3,62	16,06	0,40	0,13	-	0,00	1,43	14,37	17,11	10,87	56,36	0,63	3,19	33,50	1,22	188,66	110,81	2,87	465
Aug	10,438	6,93	3,64	18,43	0,38	0,17	-	0,00	1,39	15,61	18,00	10,91	65,27	0,62	3,02	33,48	1,09	165,80	105,60	2,98	442
Sept	9,600	5,28	3,52	14,76	0,31	0,13	-	0,05	1,02	13,80	17,19	10,37	48,46	0,56	2,81	33,31	1,18	140,43	98,87	2,37	354
Oct	7,788	6,05	3,15	25,91	0,97	0,25	0,04	-	0,81	18,48	14,03	10,12	42,89	0,10	0,01	33,38	0,89	233,04	87,95	2,34	500
Nov	7,913	4,84	3,21	24,35	0,95	0,17	0,17	0,10	0,01	15,18	14,21	9,65	38,96	0,01	0,01	33,18	0,91	229,21	85,84	1,93	483
Dec	8,454	6,16	3,14	28,23	0,80	0,19	0,18	0,10	0,01	17,55	13,12	10,65	48,85	0,01	0,01	33,15	1,01	312,08	97,45	2,64	522
Total	103,911	67	49	270	9	2	1	1	7	202	185	121	556	3	15	399	13	2,633	1,131	27	5,683
Aug TDCP	4,950	4	3	23	1	0	0	0	1	17	15	10	48	0	1	33	1	218	84	2	474

Other Services					
1	2	3	4	5	6
UAMPS OS RS 207	UMPA OS RS 427	Desert OS RS 280	Western Area Power Administration OS RS 262083		Total OS
406	58	115	321		900
405	61	93	313		873
349	42	73	322		786
365	41	106	242		754
542	63	121	302		1,028
674	111	148	315		1,248
810	153	162	330		1,455
832	152	205	312		1,501
758	139	175	295		1,368
375	45	111	287		818
413	51	108	296		868
459	54	107	301		921
6,386	873	1,354	3,837		12,527
532	81	127	303		1,043

Column	DAFT (Part I - Long Term Firm Point-to-Point Transmission Services) - Projection																														n
	e1	e2	e3	e4	e5	e6	e7	e8	e9	e10	e11	e12	e13	e14	e15	e16	e17	e18	e19	e20	e21	e22	e23	e24	e25	e26	e27	e28	e29	e30	
Customer	PacificCorp	Black Hills, Inc.	BPA	BPA	Idaho Power	Aavangrid	Thermo No. 1	Powerex	Powerex	Powerex	Powerex	NextEra	State of SD	Sacramento Municipal Utility District	Salt River Project	Oaklawn People's Utility District	Evergreen Biomass, LLC	Garrett Solar	Apogee Solar, LLC	EWEB	Fals Creek	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	City of Roseville
Class RS / SA	LTP Vowee	LTP SA 67	LTP SA 179	LTP SA 656	LTP SA 212	LTP SA 896	LTP SA 568	LTP SA 109	LTP SA 1016	LTP SA 1017	LTP SA 1040	LTP SA 733	LTP SA 779	LTP SA 883	LTP SA 809	LTP SA 899 SA 901	LTP SA 874	LTP SA 966	LTP SA 965	LTP SA 605	LTP SA 868	-	LTP SA 700	LTP SA 701	LTP SA 702	LTP SA 748	LTP SA 749	LTP SA 896	LTP SA 996	LTP SA 881	Total LTP
Jan	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
Feb	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
March	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
April	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
May	1,921	50	-	56	-	30	11	80	100	100	100	99	4	19	25	15	10	10	50	25	5	100	100	100	100	50	150	100	100	50	3,562
Jun	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	106	100	100	100	50	150	100	100	50	3,680
Jul	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	106	100	100	100	50	150	100	100	50	3,686
Aug	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	106	100	100	100	50	150	100	100	50	3,686
Sept	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	3	106	100	100	100	50	150	100	100	50	3,688
Oct	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	106	100	100	100	50	150	100	100	50	3,686
Nov	1,855	50	-	56	-	30	11	80	100	100	100	99	4	19	25	15	10	10	48	25	5	99	100	100	100	50	150	100	100	50	3,491
Dec	1,855	50	-	56	-	30	11	80	100	100	100	99	4	19	25	15	10	10	48	25	5	99	100	100	100	50	150	100	100	50	3,491
Total	23,755	100	-	622	250	30	132	960	1,200	1,200	800	1,050	45	228	300	180	120	120	585	300	50	1,222	1,220	1,200	1,200	600	1,800	1,200	1,200	600	42,816
Aug TDCP	1,950	50	-	56	21	30	11	80	100	100	67	91	4	19	25	15	10	10	48	25	4	102	100	100	100	50	150	100	100	50	3,588

Total Network & OS	1% growth	Behind-the-Meter	Total Network Load
9,731	9,831	249	10,000
9,697	9,796	204	10,000
9,132	9,235	204	9,429
8,217	8,301	207	8,508
8,476	8,572	184	8,756
11,306	11,421	179	11,600
11,362	11,477	189	11,666
12,477	12,603	189	12,749
12,381	12,506	143	12,649
11,362	11,477	189	11,666
9,168	9,169	160	9,366
9,145	9,238	230	9,468
9,986	10,089	225	10,219
122,015	122,258	2,253	125,511
19,188	19,372	150	19,488

Divisor
Network + OS + LTP
13,537
13,408
12,887
11,999
13,311
15,290
16,436
16,332
16,332
15,354
13,078
12,959
13,802
18,423
14,036

PacifiCorp
Attachment 9a1 - Load (Current Year)
2021

Column			OATT (Part III - Network Service)																				f		
Customer	Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	Total NFO
				PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA Benton REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	3 Phases Renewables Inc.	NTUA	
				NFS	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538	NFO SA 827	NFO SA 865	NFO SA 975	NFO SA 628	NFO SA 299	NFO SA 505	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 742	NFO SA 943	NFO SA 746	NFO SA 747	NFO SA 876	NFO SA 894	
Jan	26	18:00		8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.78	0.01	0.00	35.53	1.13	274.24	113.91	-	2.55	557
Feb	18	19:00		7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11	-	2.44	548
March	1	8:00		7,547	5.55	3.18	26.03	1.05	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24	-	2.41	542
April	12	8:00		7,098	5.88	3.23	25.72	0.91	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15	-	1.88	394
May	31	18:00		8,244	4.73	3.24	15.73	0.46	0.46	-	-	1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80	-	1.90	357
Jun	28	17:00		10,755	6.06	4.15	23.38	0.38	-	-	-	1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21	-	2.35	475
Jul	6	17:00		10,861	5.35	3.71	16.13	0.40	0.39	-	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66	-	2.73	484
Aug	12	17:00		10,546	6.35	3.73	22.08	0.39	0.16	-	-	1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85	-	2.55	450
Sept	9	17:00		9,459	5.51	3.23	13.99	0.29	0.38	-	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85	-	2.53	383
Oct	12	9:00		7,314	5.85	2.93	24.60	0.73	-	-	-	0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08	-	1.95	422
Nov	22	18:00		7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73	-	-	422
Dec	28	18:00		8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74	-	2.65	618
Total				104,380	66	40	280	9	3	1	1	7	200	197	121	544	4	16	413	17	2,578	1,129	-	26	5,651

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

PacifiCorp
Attachment 9a2 - Load (One Year Prior)
 2020

Column			OATT (Part III - Network Service)																				f		
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f21	Total NFO
			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA SA 894		
Jan	15	8:00	8,327	7.45	3.27	29.21	1.36	-	0.17	0.18	-	21.07	13.99	10.68	51.49	0.01	0.01	33.01	1.16	264.46	96.86	0.25	2.63	537	
Feb	4	8:00	9,221	7.17	3.44	31.20	1.26	-	0.05	0.12	-	21.17	13.83	10.72	47.51	0.01	0.01	32.75	1.06	301.29	105.27	0.24	2.56	580	
March	2	8:00	7,658	5.82	3.51	23.99	1.12	-	-	-	-	19.87	10.36	42.81	0.01	0.01	32.54	1.09	250.10	104.96	0.24	2.23	513		
April	2	9:00	6,924	5.16	2.79	22.71	0.93	0.05	-	0.04	-	20.18	13.59	9.00	43.58	0.25	0.01	32.98	1.05	200.66	66.27	0.19	1.95	421	
May	29	17:00	8,750	4.39	3.00	14.25	0.37	0.17	-	-	-	11.75	16.67	7.51	36.39	0.55	3.26	32.76	1.09	131.14	86.11	0.26	2.13	352	
Jun	23	18:00	9,451	4.16	3.42	17.10	0.34	0.40	-	0.01	-	15.94	17.63	9.94	47.72	0.54	3.41	33.35	1.25	160.85	84.38	0.30	2.22	403	
Jul	30	17:00	10,476	5.13	3.74	18.12	0.40	-	-	-	-	15.55	16.54	9.66	53.21	0.68	3.14	33.78	1.21	172.73	105.52	0.35	2.68	442	
Aug	17	16:00	10,546	5.60	3.57	17.11	0.37	0.36	-	-	-	15.59	16.33	10.76	61.16	0.62	3.14	33.38	1.12	161.70	110.05	0.31	2.69	444	
Sept	3	17:00	9,618	4.97	3.61	17.26	0.34	-	-	-	-	13.54	16.12	9.41	45.99	0.61	3.06	33.96	1.20	137.35	99.93	0.29	2.48	390	
Oct	26	9:00	7,776	5.72	3.03	26.55	0.92	0.38	-	-	0.59	20.08	11.97	9.76	48.69	0.01	0.01	34.27	0.93	272.78	82.87	0.21	2.27	521	
Nov	30	19:00	7,685	4.94	3.00	25.05	0.92	-	0.16	0.10	0.01	16.41	12.39	9.23	39.98	0.01	0.00	34.22	0.81	242.69	94.60	0.17	2.35	487	
Dec	29	18:00	8,274	4.40	3.02	28.06	-	0.57	0.18	0.10	0.01	17.42	11.06	10.51	45.74	0.01	0.01	33.72	1.08	326.59	101.98	0.21	2.62	587	
Total			103,708	64.9	39.4	270.6	8.3	1.9	0.6	0.6	0.6	208.6	174.0	117.5	564.3	3.3	16.1	400.7	13.0	2,622.3	1,138.8	3.0	28.8	5,677	

Column			Other Service					Total OS
Customer Class RS / SA	Day	Time	j1	j2	j3	j4	j5	
			UAMPS OS RS 297	LUMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		
Jan	15	8:00	379	58	90	333	861	
Feb	4	8:00	431	62	89	322	905	
March	2	8:00	354	50	66	307	776	
April	2	9:00	343	31	117	222	713	
May	29	17:00	674	101	155	310	1,240	
Jun	23	18:00	674	111	157	312	1,254	
Jul	30	17:00	788	152	149	348	1,437	
Aug	17	16:00	856	157	240	316	1,569	
Sept	3	17:00	744	116	224	299	1,383	
Oct	26	9:00	365	41	126	301	833	
Nov	30	19:00	409	47	122	298	875	
Dec	29	18:00	453	48	122	294	916	
Total			6,469	975	1,657	3,662	12,763	

PacifiCorp
Attachment 9a3 - Load (Two Year Prior)
 2019

Column			OATT (Part III - Network Service)																				f	
Customer Class	RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	Total NFO
				PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA- Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA NFO SA 894	BPA Airport Solar NFO SA 836	
Jan	2	9:00		8,233	6.88	3.60	28.75	1.34	0.30	-	19.78	15.45	10.47	45.55	0.01	0.01	30.81	0.75	330.22	108.83	0.01	2.64	-	605
Feb	7	8:00		8,604	7.68	3.56	35.61	1.36	0.50	0.03	18.86	16.14	11.81	55.25	0.01	0.01	31.82	0.79	280.11	112.41	0.06	2.42	-	578
March	4	8:00		8,218	7.34	3.25	35.18	1.52	0.11	0.02	21.94	14.33	11.13	54.20	0.01	0.01	31.63	0.77	284.05	93.62	0.05	2.34	-	561
April	10	8:00		7,167	5.69	3.18	19.14	1.10	-	-	16.23	13.71	8.54	37.79	0.24	0.01	31.21	0.70	176.91	66.93	0.07	1.87	-	383
May	13	18:00		7,311	5.01	2.94	11.55	-	-	-	11.21	15.44	6.69	32.18	0.54	1.99	32.06	0.79	120.64	81.43	0.08	1.77	-	324
Jun	28	18:00		8,681	4.28	3.31	11.27	0.43	-	-	14.36	15.40	9.62	44.89	0.55	3.20	31.97	0.87	168.55	93.27	0.11	1.93	-	404
Jul	22	17:00		10,334	5.50	3.42	13.92	0.40	-	-	12.68	17.43	11.28	53.47	0.61	3.09	32.04	0.72	191.32	117.65	0.14	2.61	-	466
Aug	5	17:00		10,220	5.82	3.63	16.11	0.37	-	-	13.33	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.67	105.90	0.18	2.42	-	430
Sept	5	17:00		9,722	5.36	3.73	13.05	0.30	-	-	16.10	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11	-	409
Oct	30	8:00		8,274	6.57	3.50	26.58	1.27	0.37	0.13	18.17	14.16	11.60	48.47	0.01	0.01	32.06	0.78	298.06	92.90	0.07	2.49	-	557
Nov	26	18:00		8,081	4.45	3.36	25.32	1.16	-	0.18	17.03	13.84	11.06	43.68	0.01	0.01	32.27	0.55	247.44	78.49	0.07	2.16	-	481
Dec	17	18:00		8,498	4.81	3.17	24.42	0.90	-	0.18	17.09	13.91	9.79	43.64	0.01	0.01	32.61	0.72	290.96	65.63	0.08	2.65	0.24	511
Total				103,344	69	41	261	10	1	1	197	185	124	561	3	14	383	8	2,699	1,125	1	27	0	5,711

Column			Other Service					j	
Customer Class	RS / SA	Day	Time	j1	j2	j3	j4	j5	Total OS
				UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		
Jan	2	9:00		408	64	148	324		943
Feb	7	8:00		383	64	81	340		868
March	4	8:00		314	33	58	320		724
April	10	8:00		338	18	60	290		706
May	13	18:00		405	32	99	295		831
Jun	28	18:00		617	95	121	317		1,150
Jul	22	17:00		772	151	148	318		1,389
Aug	5	17:00		805	152	148	318		1,423
Sept	5	17:00		758	166	146	288		1,358
Oct	30	8:00		384	44	69	334		831
Nov	26	18:00		431	48	74	299		852
Dec	17	18:00		464	60	85	314		924
Total				6,080	927	1,237	3,757		12,001

PacifiCorp
Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(526,710,244)
1110000	146200	A/Amort-Oth Intang	(164,314,625)
1110000	146201	A/Amort-Hydr-Klamath	787,860
1110000	146210	A/Amort-Oth Lic/Hydr	(21,934,561)
1110000	146230	A/Amort-LsHld Imprmt	(13,333,090)
Attachment 5 input: Total Accumulated Amortization			(725,504,660)

**PacifiCorp
Attachment 11 - Prepayments**

Prepayments Detail - 2021

FERC Account	Account Number	Account Description	Category	2020 Year-end Balance	2021 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$ 5,672,419	\$ 17,347,567	\$ 11,509,993			\$ 11,509,993	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 2,237,443	\$ 2,316,931	\$ 2,277,187			\$ 2,277,187	
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -				\$ -
	132016	Prep Ins-Minority Owned Plants	Other	\$ 321,928	\$ 311,635	\$ 316,781	\$ 316,781			
	132045	Prepaid Workers Compensation	Labor-related	\$ 137,594	\$ 114,760	\$ 126,177				\$ 126,177
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 1,375,844	\$ 1,632,236	\$ 1,504,041				\$ 1,504,041
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$ 19,318,920	\$ 20,070,575	\$ 19,694,747			\$ 19,694,747	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ 12,685	\$ 29,204	\$ 20,944	\$ 20,944			
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 749,600	\$ 860,083	\$ 804,841	\$ 804,841			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 667,212	\$ 625,994	\$ 646,603	\$ 646,603			
	132096	Prepaid RECs for RPS (WA)	Other	\$ -	\$ -	\$ -	\$ -			
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$ 16,065,321	\$ 7,796,707	\$ 11,931,014	\$ 11,931,014			
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale	Other	\$ 7,403,557	\$ 6,440,950	\$ 6,922,254	\$ 6,922,254			
	132310	Prepaid Rating Agency Fees	Other	\$ 46,096	\$ 39,498	\$ 42,797	\$ 42,797			
	132320	Prepaid Surety Bond	Other	\$ 219,828	\$ -	\$ 109,914	\$ 109,914			
	132548	Prepaid Cedar Springs II	Other	\$ 157,284	\$ -	\$ 78,642	\$ 78,642			
	132551	Prepaid Dunlap	Other	\$ 207,914	\$ 207,914	\$ 207,914	\$ 207,914			
	132557	Prepaid GlenRock I	Other	\$ 185,437	\$ 185,437	\$ 185,437	\$ 185,437			
	132558	Prepaid GlenRock II	Other	\$ 146,102	\$ 146,102	\$ 146,102	\$ 146,102			
	132564	Prepaid High Plains	Other	\$ 556,311	\$ 556,311	\$ 556,311	\$ 556,311			
	132567	Prepaid Leaning Juniper	Other	\$ 282,370	\$ 282,370	\$ 282,370	\$ 282,370			
	132574	Prepaid McFadden Ridge	Other	\$ 106,767	\$ 106,767	\$ 106,767	\$ 106,767			
	132577	Prepaid Rolling Hills	Other	\$ 278,155	\$ 278,155	\$ 278,155	\$ 278,155			
	132580	Prepaid Seven Mile I	Other	\$ 185,437	\$ 185,437	\$ 185,437	\$ 185,437			
	132581	Prepaid Seven Mile II	Other	\$ 36,525	\$ 36,525	\$ 36,525	\$ 36,525			
	132603	Other Prepay-Ashton Plant Land	Other	\$ -	\$ -	\$ -	\$ -			
	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -			
	132620	Prepayments - Water Rights Lease	Other	\$ 1,121,820	\$ 1,133,351	\$ 1,127,585	\$ 1,127,585			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 557,594	\$ 402,423	\$ 480,009	\$ 480,009			
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -			
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ -	\$ -	\$ -	\$ -			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -	\$ -	\$ -	\$ -			
	132650	Prepaid Dues	Other	\$ -	\$ -	\$ -	\$ -			
	132700	Prepaid Rent	Plant-related	\$ 42,667	\$ 42,667	\$ 42,667			\$ 42,667	
	132705	Prepaid Pole Contact Rental	Other	\$ 324,852	\$ 324,809	\$ 324,830	\$ 324,830			
	132740	Prepaid O&M - Wind	Other	\$ 93,041	\$ 89,949	\$ 91,495	\$ 91,495			
	132755	Prepaid Aircraft Maint	Labor-related	\$ 203,009	\$ 100,000	\$ 151,504				\$ 151,504
	132825	Prepaid LGIA Transmission	Other	\$ -	\$ -	\$ -	\$ -			
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 516,172	\$ -	\$ 258,086	\$ 258,086			
	132900	Prepayments - Other	Labor-related	\$ 1,438,226	\$ 1,250,603	\$ 1,344,414				\$ 1,344,414
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 1,193,266	\$ 1,432,437	\$ 1,312,851	\$ 1,312,851			
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 3,110,401	\$ 3,467,002	\$ 3,288,702	\$ 3,288,702			
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 361,736	\$ 284,329	\$ 323,032	\$ 323,032			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -	\$ -			\$ -
	132910	Prepayments - Hardware & Software	Labor-related	\$ 12,416,731	\$ 11,130,782	\$ 11,773,757				\$ 11,773,757
	132926	Prepaid Royalties	Other	\$ -	\$ -	\$ -	\$ -			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (36,877)	\$ (15,805)	\$ (26,341)			\$ (26,341)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (972,407)	\$ (2,673,148)	\$ (1,822,777)	\$ (1,822,777)			
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,009,284	\$ 2,688,952	\$ 1,849,118	\$ 1,849,118			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,439,903	\$ 2,330,601	\$ 2,385,252	\$ 2,385,252			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -	\$ -	\$ -	\$ -			
	203000	Discount on Short-Term Securities	Other	\$ 1,653	\$ -	\$ 827	\$ 827			
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -			
		Total Prepayments		\$ 80,191,819	\$ 81,560,111	\$ 80,875,965	\$ 32,477,818	\$ -	\$ 33,498,253	\$ 14,899,894

Allocator	0.000%	100.000%	29.601%	9.187%
Total Allocated to Transmission by Category	\$ -	\$ -	\$ 9,915,744	\$ 1,368,783
Appendix A input: Total Allocated to Transmission	\$ 11,284,526			

PacifiCorp
Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2020 and 2021

	Prior year	Current year
Hazelwood Substation	161,944	0
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	1,679,914	1,517,970

		Prior year	Current year
Total - PacifiCorp	214.47d	23,912,440	14,811,003

**PacifiCorp
Attachment 13 - Revenue Credit Detail**

Revenue Credit Detail

Other Service (OS) contracts

Description	Revenue	MW	As Filed
			1=Revenue credit 0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,731,042	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	193,107	n/a	1
Deseret RS 280	0	139.9	0
Enel Cove Deferral Fee	0	n/a	1
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	20,424	n/a	1
Obsidian Deferral	0	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	0	n/a	1
Portland General Electric	0	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	0	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,972	n/a	1
USBR Weber Basin RS 286	41,587	n/a	1
UAMPS RS 297	0	550.9	0
UMPA RS 637	0	84.8	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	290.9	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	48,599	n/a	1
Iberdrola Deferral Fee	7,189	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Additional OS Revenue Credit	193,211	n/a	1
Att 3 input: Total OS contract revenue credits	6,406,882	1,066.5	

Short-term revenue

Short-term firm

PacifiCorp Commercial and Trading (C&T)	56,714,794
Third parties	7,117,331
Total short-term firm	63,832,125

Short-term non-firm

PacifiCorp Commercial and Trading (C&T)	16,796,311
Third parties	37,255,007
Total short-term non-firm	54,051,318

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	73,511,105
Third parties	44,372,338
Att. 3 input: Total short term-firm and non-firm revenue	117,883,443

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	8,842,534,615	Bonds (221)	Form 1, pg 112, ln 18 c,d	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,267,150,000	9,267,150,000	9,267,150,000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0	
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
91	13-month average	20,988,276	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	18,031,923	17,937,371	17,842,819	17,748,267	17,653,715	17,565,363	17,477,011	25,038,041	24,929,070	24,820,100	24,711,130	24,599,593	24,493,189	
92	13-month average	39,762,153	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	37,670,714	37,383,180	37,096,206	36,808,669	36,521,131	36,258,708	35,996,295	43,377,944	43,078,490	43,507,415	43,248,882	42,941,450	42,678,915	
93	13-month average	3,099,866	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	3,388,709	3,340,170	3,291,631	3,243,092	3,194,553	3,146,014	3,097,475	3,048,936	3,000,397	2,951,858	2,903,319	2,856,017	2,836,085	
94	13-month average	8,446	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	13,971	13,052	12,133	11,214	10,295	9,376	8,458	7,539	6,620	5,701	4,782	3,717	2,945	
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
97	12-month sum	405,404,301	Interest on Long Term (427) and Associated Companies (430)	Form 1, pg 257, ln 33 i	33,540,062	33,526,525	33,516,542	33,519,806	33,523,176	33,526,004	32,876,491	33,923,186	34,646,614	34,646,033	34,654,115	33,546,664	33,499,144	
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0	
99	12-month sum	4,541,192	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	382,087	382,086	382,089	382,089	382,089	382,089	350,775	350,775	391,997	393,575	393,862	393,954	418,968	
100	12-month sum	607,365	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	47,302	
101	12-month sum	9,641	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	1,611	
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
111	12-month sum	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	40,475	0	
112	13-month average	9,573,346,279	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	9,173,498,557	9,252,088,847	9,304,908,949	9,342,793,439	9,375,944,806	9,438,618,433	9,567,914,179	9,720,849,470	9,837,275,153	9,900,645,743	9,791,505,825	9,834,113,294	9,913,344,935	
114	13-month average	86,774,204	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	83,092,814	84,426,528	84,710,900	83,344,143	81,215,213	83,316,486	86,398,754	85,328,121	90,057,939	96,865,013	102,678,561	104,812,357	61,817,828	
115	13-month average	(18,514,257)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(19,097,488)	(19,012,075)	(18,928,662)	(18,841,250)	(18,775,837)	(18,670,424)	(18,585,011)	(18,499,598)	(18,414,189)	(18,328,772)	(18,243,940)	(18,157,946)	(17,132,153)	
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	

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

PacifiCorp
Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment &
 Asset Class 345 - Accessory Electrical Equipment
 (At December 31, 2021)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,819,263
Bus	1,441,789
Fire Protection	1,083,497
Foundation And Substructure	2,519,792
Insulator	68,954
Lightning Arrester	278,061
Misc	1,776,854
Relay And Control	968,638
Steel Structure	274,163
Step-Up Transformer	154,580,976
Total 353.4 Class Assets	167,839,798
Wind Generation Facilities	168,492,871
34.5 kV Facilities	10,106,741
Appendix A input: Total Assets to Exclude	346,439,410

**PacifiCorp
Attachment 16 - Unfunded Reserves**

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

Description	Account Calculation	Reserve type	Accrued Liability:		Charged to:		Prior year	Current Year	Projection		By Category				Total Transmission-related Unfunded Reserves
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end	Beg./End-of-Year Average	100% Transmission	Plant	Labor	Other		
										Category					
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555	(17.6)	(11.1)	(14.4)	Other				(14.358)	
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555/165	(7.0)	(5.6)	(6.3)	Other				(6.298)	
Lidar (Wood Hollow)	Estimate by Legal	Unfunded	248070	242	545500	426.3	(2.0)	(2.0)	(2.0)	Other				(2.000)	
BTL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	545500-502	426.5	(0.1)	(0.1)	(0.1)	Other				(0.050)	
BPA Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050	565	(0.2)	(0.2)	(0.2)	Other				(0.232)	
Accum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	301913	456	(6.0)	(5.3)	(5.7)	100% Transmission	(5.655)				
Accum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	310975	449.1	(3.2)	(3.2)	(3.2)	Other				(3.240)	
Trapper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	120165/515100	151/501	(7.0)	(8.4)	(7.7)	Other				(7.657)	
Klamath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	545500	545	(33.0)	(2.4)	(17.7)	Other				(17.689)	
Accrued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253	582300	566/567	(0.7)	(0.2)	(0.4)	100% Transmission	(0.446)				
Accrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	582300	589	(1.5)	(1.7)	(1.6)	Other				(1.614)	
Injuries & Damages Reserve Risk ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	545050	426.5	0.0	0.0	0.0	Labor		0.000			
Injuries & Damages Reserve Risk ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	545050	925	(256.3)	(255.5)	(255.9)	Other				(255.882)	
Injuries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimate by Legal ("Labor")	Unfunded	116925	228.2	545050	426.5	0.0	0.0	0.0	Labor		0.000			
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	545050	925	0.0	0.0	0.0	Other				0.000	
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	156909	228.2	549302	925	115.3	115.3	115.3	Other				115.250	
Self-Insured Property Reserve - Pacific Power	Estimate by Legal ("Other")	Unfunded	280307	228.1	545500	925	0.0	(1.0)	(0.5)	Other				(0.500)	
Provision for Customer A/R (CSS)	Calculation based on actuals	Unfunded	118100	144	550750	904	(15.2)	(16.2)	(15.7)	Other				(15.696)	
Provision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	550750	904	(0.0)	(0.1)	(0.1)	Other				(0.072)	
Provision for Other A/R (Joint Use)	Calculation based on actuals	Unfunded	118155	172	301869	454	(0.1)	(0.2)	(0.2)	Other				(0.156)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue - c	Unfunded	118157	144	550776	904	(0.1)	(0.1)	(0.1)	Other				(0.097)	
Provision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	550750	904	(0.8)	(0.8)	(0.8)	Other				(0.788)	
Bad Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	550775	904	(1.0)	(1.0)	(1.0)	Other				(1.003)	
Provision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	301119	440	(0.3)	0.0	(0.2)	Other				(0.157)	
Provision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	301119	440	(0.4)	0.0	(0.4)	Other				(0.202)	
Inventory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	various	506/553/557	(0.4)	(0.1)	(0.2)	Other				(0.244)	
Inventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	various	598	(0.9)	(0.9)	(0.9)	Other				(0.893)	
Inventory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	various	593	(0.6)	(0.7)	(0.6)	Other				(0.604)	
Construction Work-in-Progress (CWIP) Reserve	Estimate by PP/RMP Finance	Unfunded	148001	107	554990	557/593/598	(7.0)	(6.6)	(6.8)	Other				(6.796)	
CWIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	148019/554702	108/426.5	(2.3)	0.0	(1.1)	Other				(1.137)	
Contra PP&E - Cholla U4 - CWIP	Estimate based on current balance	Unfunded	148907	107	185861/554702	182.3/426.5	0.0	0.0	0.0	Other				0.000	
Uncollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	550750	904	(0.2)	(0.2)	(0.2)	Other				(0.209)	
Accrued Ligated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	289540/120151	253/151/501	(9.0)	(8.5)	(8.7)	Other				(8.727)	
Accrued Ligated Damages (Current) - Cholla	Estimate by Fuels	Unfunded	210678	232	615100	151/501	(19.6)	0.0	(9.8)	Other				(9.803)	
Accrual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	various	Follows Labor	(2.6)	(3.2)	(2.9)	Labor		(2.903)			
Annual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	0.0	Other		0.000			
401(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(2.0)	(1.9)	(2.0)	Labor		(1.975)			
Safety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	0.0	(2.3)	(1.2)	Labor		(1.163)			
City Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	various	various	(0.0)	0.0	(0.0)	Other				(0.007)	
Accrued Ligated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	210675	232	(2.2)	0.0	(1.1)	Other				(1.119)	
FICA Taxes - ER deferral (GARES Act)	Calculation by Payroll	Unfunded	289322	236	580500	Follows Labor	(12.0)	0.0	(6.0)	Labor		(6.021)			
Vacation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.8)	(2.8)	(2.8)	Labor				(2.817)	
Vacation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	500517	Follows Labor	(2.0)	(2.2)	(2.1)	Labor				(2.096)	
Vacation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.4)	(2.4)	(2.4)	Labor				(2.429)	
Personal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.1)	(0.0)	(0.1)	Labor				(0.050)	
Personal Time Accrual UWUUA 127	Calculation by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.7)	(3.4)	(3.6)	Labor				(3.587)	
Personal Time Accrual UWUUA 197	Calculation by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.2)	(0.2)	(0.2)	Labor				(0.181)	
Personal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	500516	Follows Labor	(17.7)	(17.1)	(17.4)	Labor				(17.447)	
Sick Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	500515	Follows Labor	(5.9)	(6.2)	(6.0)	Labor				(6.021)	
Supplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	501102	Follows Labor/926	(1.6)	(1.6)	(1.6)	Other				(1.573)	
Pension - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	501105	Follows Labor/926	(0.5)	(0.5)	(0.5)	Labor		(0.502)			
FAS 158 SERP Liability	Calculation based on actuarial	Unfunded	280465	228.35	501115	Follows Labor/926/426.5	(58.1)	(53.7)	(55.9)	Labor		(55.878)			
FAS 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	Accum OCI partially offsetting unfunded SERP liability	299107	219	554032	Follows Labor/926	25.3	22.7	24.0	Labor		24.021			
FAS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	501160	Follows Labor/926	(25.7)	(22.0)	(23.8)	Labor		(23.818)			
Wasatch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	501160	Follows Labor/926	(2.4)	(2.2)	(2.3)	Labor		(2.308)			
Totals							(394.0)	(315.7)	(354.8)		(6.101)	0.000	(105.175)	(243.553)	

Allocators	100.000%	25.790%	9.187%	0.000%	
Total (\$ millions)	(6.101)	0.000	(9.662)	0.000	(15.763)

Appendix A Input

(15,762,530)

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

FERC Acct	Description	2021 Expense
4265000	OTHER DEDUCTIONS	84
5020000	STEAM EXPENSES	581
5060000	MISC STEAM PWR EXP	291,370
5063000	MISC STEAM JVA CR	(44,736)
5120000	MANT OF BOILR PLNT	2,097
5140000	MAINT MISC STM PLN	2,522
5350000	OPER SUPERV & ENG	60,356
5390000	MSC HYD PWR GEN EX	36,965
5480000	GENERATION EXP	17,445
5490000	MIS OTH PWR GEN EX	4,963
5530000	MNT GEN & ELEC PLT	5,685
5560000	SYS CTRL & LD DISP	3,445
5570000	OTHER EXPENSES	68,163
5600000	OPER SUPERV & ENG	51,416
5612000	LD - MONITOR & OPER	8,235
5615000	REL PLAN & STDS DEV	7,001
5660000	MISC TRANS EXPENSE	0
5680000	MNT SUPERV & ENG	7,702
5700000	MAINT STATION EQIP	979
5710000	MAINT OVHD LINES	572
5800000	OPER SUPERV & ENG	61,277
5810000	LOAD DISPATCHING	22,877
5850000	STRT LGHT-SGNL SYS	2,293
5880000	MSC DISTR EXPENSES	21,663
5900000	MAINT SUPERV & ENG	38,859
5920000	MAINT STAT EQIP	3,733
5930000	MAINT OVHD LINES	3,251
5950000	MAINT LINE TRNSFRM	6,640
5970000	MNT OF METERS	881
5980000	MNT MISC DIST PLNT	3,305
7071000	LBR CLR - RMP	280,967
7072000	LBR CLR - PACPWR	278,469
7081000	Stores Exp CLR - RMP	18,032
7082000	Stores Exp CLR - PP	40,434
9010000	SUPRV (CUST ACCT)	16,758
9020000	METER READING EXP	1,141
9030000	CUST RCRD/COLL EXP	2,616
9031000	CUST RCRD/CUST SYS	6,539
9032000	CUST ACCTG/BILL	11,117
9033000	CUST ACCTG/COLL	50,033
9036000	CUST ACCTG/COMMON	56,785
9081000	CUST ASST EXP-GENL	1,366
9084000	DSM DIRECT	12,275
9086000	CUST SERV	12,717
9090000	INFOR/INSTRCT ADV	3,559
9200000	ADMIN & GEN SALARY	218,613
9350000	MAINT GENERAL PLNT	62
Attachment 5 input: Total PBOP		1,701,106

Notes:

Total expense was a net debit for 2018 - 2021
Total expense was a net benefit (negative) for 2014-2017.
Amounts are net of joint-venture cutback, do not
include expenses for the mining companies and do
not reflect amounts capitalized through activity rates
or capital surcharge.
The increase in expense in 2021 as compared to
2020 is primarily due to changes in actuarial
assumptions.

Ties to SAP company code 1000 - accounts 501153-
501158. Excludes 501144 (State Situs) and 501149
(Western Coal Carrier-Other power supply actuarial
costs).

2022 projection

Plant-in-service additions by month

Jan 2022	3,618,664
Feb 2022	21,109,238
Mar 2022	3,191,686
Apr 2022	36,554,752
May 2022	21,835,900
Jun 2022	17,910,319
Jul 2022	11,521,993
Aug 2022	8,124,223
Sep 2022	13,066,408
Oct 2022	39,718,606
Nov 2022	49,764,396
Dec 2022	37,653,991

Gateway plant-in-service detail (2022 projection)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions
	Other Transmission PIS		Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments A-H)
Jan 2022	3,857,101	-	(122,179)	-	(116,258)	-	-	-	-	(238,437)
Feb 2022	21,152,035	-	-	-	(42,797)	-	-	-	-	(42,797)
Mar 2022	2,840,790	-	-	-	350,896	-	-	-	-	350,896
Apr 2022	36,544,752	-	-	-	10,000	-	-	-	-	10,000
May 2022	21,825,900	-	-	-	10,000	-	-	-	-	10,000
Jun 2022	17,900,319	-	-	-	10,000	-	-	-	-	10,000
Jul 2022	11,521,993	-	-	-	-	-	-	-	-	-
Aug 2022	8,124,223	-	-	-	-	-	-	-	-	-
Sep 2022	13,066,408	-	-	-	-	-	-	-	-	-
Oct 2022	39,718,606	-	-	-	-	-	-	-	-	-
Nov 2022	49,764,396	-	-	-	-	-	-	-	-	-
Dec 2022	37,653,991	-	-	-	-	-	-	-	-	-
Total	263,970,513	-	(122,179)	-	221,841	-	-	-	-	99,662

Energy Gateway Projects (IR=NN)

2009-2021 Plant Additions including Unclassified Plant and Dec 2010 transfer of Goshen Cap

FERC BS Account : 101/ 106 only

Excludes \$714,679.22 written off October 2011 for TORM/2008/C/002/10037321=Hemingway Capt

Excludes TORM/2008/C/002-"Hemingway Capt Jack Transmission Line" Mar-Apr 2013 account 106

Year	Mo	Energy Gateway (EG) Transmission	Distribution	General Plant	Intangible
2008	12				
2009	1	5,595		197	
	2			29	
	3	(5,595)	5,595	12	
	4			2	
	5			0	
	6			0	
	7			291,535	
	8		22,386	834	
	9		3,940	2,218,516	
	10		-	14,138	
	11			713,565	
	12	49,329,089	91	915,262	
2010	1			(2,661)	
	2			56,708	
	3	186,516,476	4,593	1,540,416	
	4	10,877,334	0	101,389	
	5	(353,166)		45,114	
	6	798,121	(12,163)	82,042	
	7	1,116,636	1,294	21,235	
	8	392,805	(38)	32,125	
	9	(81,062)	(2,506)	(61,826)	
	10	87,873,224	36,378	8,623,922	364,554
	11	434,391,075	(4,161)	(1,457,463)	2,700,529
	12	7,978,725	4,035	943,607	970,519
2011	1	1,570,431	150	81,575	21,651
	2	14,494,420	203	32,193	1,865,957
	3	(1,319,835)		50,543	62,917
	4	818,995	(1,946)	7,432	(16,374)
	5	(674,049)		16,323	62,501
	6	6,013,550		27,268	4,503
	7	225,621		12,962	(11,911)
	8	292,521		(146,660)	(420)
	9	2,253,449		1,664	13,507
	10	(169,598)		114,065	90,746
	11	(125,784)		86,833	(1,202)

	12	91,950	87,946	(2,115)	(15,583)
2012	1	36,175	5,451	18,068	
	2	72,991	(3,199)	9,638	7,335
	3	990,797	(3,044)		
	4	970,878			
	5	(384,813)	(90)		
	6	3,221,592		6,011	
	7	35,015	69,653		
	8	267,306	(1,446)	65,066	
	9	126,156			
	10	376,118			
	11	23,435,318		13,478	1,393
	12	28,383,675	3,196	18,111	
2013	1	(59,287)		(66,494)	
	2	185,503		3,043	
	3	2,339,450		94,426	
	4	61,121		11,340	
	5	347,498,049		43,707	
	6	6,595,151		(21,114)	
	7	786,452		41,108	
	8	557,257		2,423	
	9	479,725		9,769	
	10	338,600		102,340	
	11	754,740		88	
	12	3,132,231		504	
2014	1	639,666	182,775	767	
	2	92,456		40	
	3	257,303		128	
	4	2,947,368		441	
	5	122,036		42	
	6	284,854	576	6	
	7	92,267		147	
	8	18,639		21	
	9	(115,737)		554	
	10	423,269		6	
	11	282,684	1,813,531	21	
	12	288,801	4,332	76,812	
2015	1	101,592	190,843	2,375	
	2	262,042	28,559	29,091	8,183
	3	56,096	31,274	4	
	4	32,366	5,087	(3)	
	5	331,467,191	5,086	2,201,720	
	6	1,376,123	(30,045)	52,642	
	7	879,773	5,087	11,628	
	8	823,009	(1)	10,506	
	9	789,098		61,992	
	10	757,497	0	(855)	

	11	159,196		33,408	
	12	2,183,127		523	
2016	1	(1,183,636)	-	1,308,398	-
	2	970,859	-	(827,974)	-
	3	10,349,996	-	5,259	-
	4	(1,132,813)	-	683	-
	5	(66,571)	-	18,692	-
	6	223,262	-	792	-
	7	44,732	-	332	-
	8	(18,202)	-	939	-
	9	40,726	-	1,204	-
	10	(37,384)	-	90	-
	11	30,781	-	291	-
	12	24,419	-	169	-
2017	1	3,502	-	64	-
	2	15,541	-	411	-
	3	6,784	-	516	-
	4	6,293	-	280	-
	5	192	-	139	-
	6	3,386,921	-	(958)	(295)
	7	30,851	-	21	(11)
	8	25,248	-	80	-
	9	1,400	-	60	-
	10	13,169	-	66	-
	11	(167,968)	-	81	-
	12	(874,152)	-	-	-
2018	1	1,524	-	69	-
	2	1,104	-	38	-
	3	227	-	31	-
	4	663	-	31	-
	5	(173)	-	(99)	-
	6	336	-	-	-
	7	-	-	-	4,096,228
	8	261	-	-	4,247
	9	-	-	-	4,859
	10	18,694	-	-	56,559
	11	250	-	-	14,568
	12	12,608	-	-	2,605
2019	1	3,672	-	-	1,927
	2	-	-	-	2,372
	3	5,406	-	-	(65)
	4	-	-	-	1,721
	5	-	-	-	1,852
	6	-	-	-	1,679
	7	2,187	-	-	1,323
	8	9,334	67,298	-	3,142
	9	19,463	13,814	-	1,954

	10	21,158	(3,326)	-	1,895
	11	17,734	-	-	2,594
	12	65,785	636	3,777	2,092
2020	1	18,598,954	(112)	28,363	1,413
	2	157,973		97	4,452
	3	166,041		1,676	
	4	348,317	650,494	84	
	5	(154,775)	1,637		
	6	576,975	(9,679)	9,878	
	7	67,898	3,807	27,481	
	8	13,478	19,516	3,773	
	9	797,468	1,239	10,609	
	10	(570,642)	(904)	922	
	11	605,872,960	76,169	879,934	
	12	12,253,570	1,575,504	1,433,258	
2021	1	810,789	256	12,926	21,904
	2	258,664	27,753	8,553	-
	3	669,120	1,620	2,844	-
	4	(203,489)	133	5,254	-
	5	1,756,994	(16)	921	-
	6	1,908,843	244	10,556	-
	7	2,277,764	229	10,184	-
	8	(4,074,186)	(100)	443	-
	9	207,254	59	-	-
	10	632,805	176	(148,080)	-
	11	(4,101,361)	10,394	4,232,399	-
	12	(2,641,688)	3,157,328	167	-
2022	1				
	2				
	3				
	4				
	5				
	6				
	7				
	8				
	9				
	10				
	11				
	12				

Bank from 102 to 101

Jack PG&E Agreement
 activity

Monthly dep rate
 0.14368%

Grand Total	Cumulative EG transmission total	EG depreciation expense	EG accumulated depreciation
5,792	5,595		
29	5,595		
12	-		
2	-		
0	-		
0	-		
291,535	-		
23,221	-		
2,222,456	-		
14,138	-		
713,565	-		
50,244,441	49,329,089	35,437.56	35,437.56
(2,661)	49,329,089	70,875.13	106,312.69
56,708	49,329,089	70,875.13	177,187.82
188,061,485	235,845,564	204,866.85	382,054.67
10,978,724	246,722,899	346,672.75	728,727.41
(308,052)	246,369,732	354,233.21	1,082,960.62
867,999	247,167,853	354,552.86	1,437,513.49
1,139,165	248,284,489	355,928.41	1,793,441.89
424,892	248,677,295	357,012.78	2,150,454.67
(145,394)	248,596,233	357,236.73	2,507,691.40
96,898,078	336,469,456	420,305.81	2,927,997.21
435,629,980	770,860,532	795,495.68	3,723,492.89
9,896,887	778,839,257	1,113,290.08	4,836,782.97
1,673,807	780,409,688	1,120,150.10	5,956,933.07
16,392,773	794,904,108	1,131,690.95	7,088,624.02
(1,206,375)	793,584,272	1,141,155.45	8,229,779.46
808,107	794,403,267	1,140,795.65	9,370,575.11
(595,225)	793,729,218	1,140,899.77	10,511,474.88
6,045,321	799,742,768	1,144,735.62	11,656,210.51
226,672	799,968,389	1,149,217.79	12,805,428.29
145,441	800,260,910	1,149,590.01	13,955,018.31
2,268,620	802,514,359	1,151,419.02	15,106,437.32
35,213	802,344,761	1,152,916.03	16,259,353.36
(40,153)	802,218,977	1,152,703.84	17,412,057.19

162,199	802,310,927	1,152,679.53	18,564,736.72
59,694	802,347,102	1,152,771.57	19,717,508.29
86,765	802,420,094	1,152,850.00	20,870,358.29
987,754	803,410,891	1,153,614.21	22,023,972.50
970,878	804,381,769	1,155,023.46	23,178,995.97
(384,902)	803,996,956	1,155,444.49	24,334,440.45
3,227,603	807,218,548	1,157,482.40	25,491,922.85
104,668	807,253,563	1,159,821.92	26,651,744.77
330,926	807,520,869	1,160,039.10	27,811,783.88
126,156	807,647,025	1,160,321.76	28,972,105.64
376,118	808,023,143	1,160,682.59	30,132,788.23
23,450,189	831,458,461	1,177,788.51	31,310,576.74
28,404,982	859,842,136	1,215,014.80	32,525,591.54
(125,781)	859,782,849	1,235,362.78	33,760,954.31
188,546	859,968,352	1,235,453.45	34,996,407.76
2,433,876	862,307,802	1,237,267.35	36,233,675.11
72,461	862,368,923	1,238,991.90	37,472,667.01
347,541,756	1,209,866,972	1,488,675.21	38,961,342.22
6,574,038	1,216,462,123	1,743,052.51	40,704,394.73
827,560	1,217,248,575	1,748,355.39	42,452,750.12
559,680	1,217,805,832	1,749,320.69	44,202,070.82
489,494	1,218,285,557	1,750,065.65	45,952,136.47
440,940	1,218,624,157	1,750,653.53	47,702,790.00
754,828	1,219,378,897	1,751,438.98	49,454,228.98
3,132,735	1,222,511,129	1,754,231.34	51,208,460.32
823,208	1,223,150,794	1,756,941.04	52,965,401.35
92,497	1,223,243,251	1,757,466.99	54,722,868.34
257,431	1,223,500,554	1,757,718.25	56,480,586.59
2,947,808	1,226,447,921	1,760,020.46	58,240,607.05
122,078	1,226,569,957	1,762,225.49	60,002,832.53
285,435	1,226,854,811	1,762,517.79	61,765,350.33
92,414	1,226,947,078	1,762,788.71	63,528,139.04
18,660	1,226,965,716	1,762,868.39	65,291,007.42
(115,183)	1,226,849,979	1,762,798.63	67,053,806.06
423,275	1,227,273,249	1,763,019.56	68,816,825.62
2,096,236	1,227,555,932	1,763,526.71	70,580,352.33
369,945	1,227,844,734	1,763,937.26	72,344,289.59
294,810	1,227,946,326	1,764,217.72	74,108,507.30
327,876	1,228,208,368	1,764,478.95	75,872,986.25
87,374	1,228,264,464	1,764,707.49	77,637,693.75
37,449	1,228,296,830	1,764,771.04	79,402,464.79
333,673,997	1,559,764,021	2,002,917.28	81,405,382.07
1,398,721	1,561,140,144	2,242,028.85	83,647,410.92
896,487	1,562,019,917	2,243,649.47	85,891,060.39
833,513	1,562,842,926	2,244,872.73	88,135,933.12
851,090	1,563,632,024	2,246,030.85	90,381,963.98
756,642	1,564,389,521	2,247,141.91	92,629,105.89

192,604	1,564,548,717	2,247,800.46	94,876,906.35
2,183,650	1,566,731,844	2,249,483.16	97,126,389.51
124,762	1,565,548,208	2,250,201.19	99,376,590.70
142,886	1,566,519,068	2,250,048.33	101,626,639.03
10,355,255	1,576,869,063	2,258,181.13	103,884,820.16
(1,132,130)	1,575,736,251	2,264,802.67	106,149,622.83
(47,879)	1,575,669,680	2,263,941.04	108,413,563.87
224,054	1,575,892,942	2,264,053.61	110,677,617.48
45,064	1,575,937,674	2,264,246.13	112,941,863.61
(17,263)	1,575,919,472	2,264,265.19	115,206,128.80
41,929	1,575,960,198	2,264,281.37	117,470,410.17
(37,294)	1,575,922,814	2,264,283.77	119,734,693.95
31,072	1,575,953,595	2,264,279.03	121,998,972.98
24,588	1,575,978,014	2,264,318.68	124,263,291.66
3,566	1,575,981,516	2,264,338.74	126,527,630.40
15,952	1,575,997,057	2,264,352.42	128,791,982.83
7,300	1,576,003,840	2,264,368.46	131,056,351.29
6,573	1,576,010,134	2,264,377.85	133,320,729.14
331	1,576,010,325	2,264,382.51	135,585,111.66
3,385,668	1,579,397,247	2,266,815.78	137,851,927.44
30,861	1,579,428,098	2,269,271.08	140,121,198.52
25,328	1,579,453,346	2,269,311.38	142,390,509.90
1,460	1,579,454,746	2,269,330.53	144,659,840.43
13,235	1,579,467,915	2,269,340.99	146,929,181.42
(167,888)	1,579,299,946	2,269,229.79	149,198,411.21
(874,152)	1,578,425,794	2,268,481.14	151,466,892.34
1,592	1,578,427,318	2,267,854.25	153,734,746.59
1,142	1,578,428,422	2,267,856.13	156,002,602.72
258	1,578,428,649	2,267,857.09	158,270,459.82
693	1,578,429,312	2,267,857.73	160,538,317.55
(272)	1,578,429,139	2,267,858.08	162,806,175.63
336	1,578,429,475	2,267,858.20	165,074,033.83
4,096,228	1,578,429,475	2,267,858.44	167,341,892.27
4,509	1,578,429,737	2,267,858.63	169,609,750.90
4,859	1,578,429,737	2,267,858.82	171,877,609.72
75,252	1,578,448,430	2,267,872.25	174,145,481.96
14,818	1,578,448,680	2,267,885.86	176,413,367.82
15,213	1,578,461,288	2,267,895.09	178,681,262.91
5,599	1,578,464,960	2,267,906.79	180,949,169.70
2,372	1,578,464,960	2,267,909.43	183,217,079.12
5,341	1,578,470,367	2,267,913.31	185,484,992.43
1,721	1,578,470,367	2,267,917.19	187,752,909.63
1,852	1,578,470,367	2,267,917.19	190,020,826.82
1,679	1,578,470,367	2,267,917.19	192,288,744.01
3,510	1,578,472,554	2,267,918.76	194,556,662.78
79,774	1,578,481,888	2,267,927.04	196,824,589.82
35,230	1,578,501,351	2,267,947.73	199,092,537.55

19,726		1,578,522,509	2,267,976.91	201,360,514.46
20,328		1,578,540,243	2,268,004.85	203,628,519.31
72,289		1,578,606,028	2,268,064.85	205,896,584.16
18,628,618		1,597,204,982	2,281,473.43	208,178,057.59
162,522		1,597,362,955	2,294,948.23	210,473,005.82
167,717		1,597,528,996	2,295,181.00	212,768,186.82
998,895		1,597,877,313	2,295,550.51	215,063,737.33
(153,138)		1,597,722,538	2,295,689.55	217,359,426.87
577,175		1,598,299,513	2,295,992.85	219,655,419.73
99,187		1,598,367,412	2,296,456.12	221,951,875.85
36,767		1,598,380,890	2,296,514.58	224,248,390.44
809,316		1,599,178,358	2,297,097.16	226,545,487.60
(570,624)		1,598,607,716	2,297,260.11	228,842,747.71
606,829,063		2,204,480,676	2,732,103.73	231,574,851.44
15,262,333		2,216,734,246	3,176,160.15	234,751,011.58
845,874		2,217,545,035	3,185,545.46	237,936,557.04
294,970		2,217,803,698	3,186,313.74	241,122,870.79
673,584		2,218,472,818	3,186,980.26	244,309,851.04
(198,103)		2,218,269,329	3,187,314.76	247,497,165.80
1,757,899		2,220,026,324	3,188,430.79	250,685,596.59
1,919,643		2,221,935,166	3,191,064.29	253,876,660.88
2,288,176		2,224,212,930	3,194,071.91	257,070,732.79
(4,073,843)		2,220,138,744	3,192,781.38	260,263,514.16
207,313		2,220,345,998	3,190,003.41	263,453,517.57
484,900		2,220,978,803	3,190,606.90	266,644,124.47
141,432		2,216,877,442	3,188,115.12	269,832,239.59
515,807		2,214,235,754	3,183,270.97	273,015,510.56
		2,214,235,754	3,181,373.21	276,196,883.77
		2,214,235,754	3,181,373.21	279,378,256.98
		2,214,235,754	3,181,373.21	282,559,630.19
		2,214,235,754	3,181,373.21	285,741,003.40
		2,214,235,754	3,181,373.21	288,922,376.61
		2,214,235,754	3,181,373.21	292,103,749.81
		2,214,235,754	3,181,373.21	295,285,123.02
		2,214,235,754	3,181,373.21	298,466,496.23
		2,214,235,754	3,181,373.21	301,647,869.44
		2,214,235,754	3,181,373.21	304,829,242.65
		2,214,235,754	3,181,373.21	308,010,615.86
		2,214,235,754	3,181,373.21	311,191,989.07

783,746,191	784,113,653.19
782,629,594	
781,549,735	
781,386,918	
781,202,773	
779,662,515	
781,726,625	
780,601,818	
779,709,085	
778,674,919	
777,890,355	
800,147,884	
827,316,545	785,864,996.71
826,021,895	
824,971,944	
826,074,127	
824,896,256	
1,170,905,629	
1,175,757,728	
1,174,795,825	
1,173,603,761	
1,172,333,421	
1,170,921,367	
1,169,924,668	
1,171,302,668	1,039,140,448.77
1,170,185,393	
1,168,520,382	
1,167,019,967	
1,168,207,314	
1,166,567,124	
1,165,089,460	
1,163,418,939	
1,161,674,709	
1,159,796,173	
1,158,456,423	
1,156,975,580	
1,155,500,444	1,164,054,967.55
1,153,837,819	
1,152,335,382	
1,150,626,770	
1,148,894,365	
1,478,358,639	
1,477,492,733	
1,476,128,857	
1,474,706,993	
1,473,250,060	
1,471,760,415	

1,469,671,811	
1,469,605,455	1,350,166,903.35
1,466,171,618	
1,464,892,429	
1,472,984,243	
1,469,586,628	
1,467,256,116	
1,465,215,325	
1,462,995,811	
1,460,713,343	
1,458,489,788	
1,456,188,120	
1,453,954,622	
1,451,714,722	1,463,059,093.74
1,449,453,886	
1,447,205,074	
1,444,947,489	
1,442,689,404	
1,440,425,214	
1,441,545,319	
1,439,306,899	
1,437,062,836	
1,434,794,906	
1,432,538,733	
1,430,101,535	
1,426,958,902	1,439,903,455.38
1,424,692,571	
1,422,425,819	
1,420,158,189	
1,417,890,994	
1,415,622,964	
1,413,355,442	
1,411,087,583	
1,408,819,986	
1,406,552,127	
1,404,302,948	
1,402,035,312	
1,399,780,025	1,413,360,220.17
1,397,515,791	
1,395,247,881	
1,392,985,374	
1,390,717,457	
1,388,449,540	
1,386,181,623	
1,383,915,891	
1,381,657,298	
1,379,408,814	

1,377,161,994	
1,374,911,723	
1,372,709,444	1,386,203,296.67
1,389,026,924	
1,386,889,949	
1,384,760,809	
1,382,813,576	
1,380,363,111	
1,378,644,093	
1,376,415,536	
1,374,132,499	
1,372,632,870	
1,369,764,968	
1,972,905,825	
1,981,983,234	1,471,003,295.33
1,979,608,478	
1,976,680,828	
1,974,162,967	
1,970,772,164	
1,969,340,727	
1,968,058,505	
1,967,142,197	
1,959,875,230	
1,956,892,481	
1,954,334,678	
1,947,045,203	
1,941,220,243	1,965,162,841.14
1,938,038,870	
1,934,857,497	
1,931,676,123	
1,928,494,750	
1,925,313,377	
1,922,132,004	
1,918,950,631	
1,915,769,257	
1,912,587,884	
1,909,406,511	
1,906,225,138	
1,903,043,765	1,922,132,003.80

Inputs

Line	Description, account, classification	Linked description, account, classification	Input value	Source	Location in model	Line number/ cell reference	Worksheet	Notes
1	Common cost of equity	Debt Cost	8.80%	fixed	Appendix A/SH512	Line 120	Appendix A	Fixed settlement value
2	ROE basis point adder for Energy Gateway projects	Increased ROE (basis points)	50	fixed	WATT 7 - Trans Enhance Charge	Row 23	Att 7 - Transmission Enhance Charge	Docket No. EL08-75-00 (10/21/2008)
3	Common pole location fixed annual revenue credit	Common pole location fixed annual revenue credit	555,768	fixed	WATT 3 - Revenue Credits/SES41	Row 41	Att 3 - Revenue Credits	Fixed settlement value and a product of PacifiCorp underbald attachments to transmission poles or towers of 46.34 multiplied by \$12.00 per pole.
4	Cash Working Capital - 1/8 rule	Operation & Maintenance Expense	0	fixed	Appendix A/SH508	Line 47	Appendix A	Settlement value - 1/8 now zero absent filed lead-lag study

FERC Form No. 1 Data

Line	Description, account, classification	Linked description, account, classification	2020 year-end balance	2021 year-end balance	FERC Form 1 reference	Location in model	Check	Model worksheet	Notes
1	Total Other Taxes	FERC 408.1 - Taxes Other than income	208,904,338	213,406,731	114.14c	WATT 2 - Other Taxes/SD545	0	Att 2 - Other Taxes	Informational
2	Utility Investment Tax Credit Adj. - Net (411.4)	FERC 411.4 - Net ITC adjustment	(2,252,575)	(1,339,178)	114.19c	WATT 5 - Cost Support/SH159	0	Att 5 - Cost Support	
3	Attachment 5 Input: Total Accumulated Amortization	Amort of Other Utility Plant	689,402,579	725,504,660	200.21c	WATT 10 - Acc Amort of PIS/SES13	1	Att 10 - Acc Amort of PIS	Change sign
4	Plant Held for Future Use (Account 105)	Electric plant held for future use	23,121,440	14,811,003	214.47d	WATT 12 - Plant Held Future Use/SES18	0	Att 5 - Cost Support; Att 12 - Plant held for future use	Total is informational only
5									
6	Intangible Plant in Service	FERC 303 - Misc intangible plant (BoT)	1,015,882,796	1,054,374,613	204.5b	WATT 5 - Cost Support/SG39	0	Att 5 - Cost Support	Used as check for input value
7	Intangible Plant in Service	FERC 303 - Misc intangible plant (BoT)	1,054,374,613	1,106,474,798	204.5g	WATT 5 - Cost Support/SG40	0	Att 5 - Cost Support	Used as check for input value
8	Production Plant in Service	Total production plant (BoT)	12,703,876,804	12,652,732,709	204.46b	WATT 5 - Cost Support/SG49	0	Att 5 - Cost Support	Used as check for input value
9	Production Plant in Service	Total production plant (EoY)	12,652,732,709	13,476,057,171	204.46a	WATT 5 - Cost Support/SG51	1	Att 5 - Cost Support	Used as check for input value
10	Transmission Plant in Service	Total transmission plant (BoT)	6,478,620,080	7,627,712,649	204.58b	WATT 5 - Cost Support/SG57	0	Att 5 - Cost Support	Used as check for input value
11	Transmission Plant in Service	Total transmission plant (EoY)	7,627,712,649	7,890,023,096	204.58a	WATT 5 - Cost Support/SG59	0	Att 5 - Cost Support	Used as check for input value
12	Distribution Plant in Service	Total distribution plant (BoT)	7,295,300,652	7,647,962,060	204.75b	WATT 5 - Cost Support/SG35	0	Att 5 - Cost Support	Used as check for input value
13	Distribution Plant in Service	Total distribution plant (EoY)	7,647,962,060	8,032,285,953	204.75a	WATT 5 - Cost Support/SG35	1	Att 5 - Cost Support	Used as check for input value
14	General Plant in Service	Total general plant (BoT)	1,287,632,918	1,349,470,354	204.99b	WATT 5 - Cost Support/SG44	0	Att 5 - Cost Support	Used as check for input value
15	General Plant in Service	Total general plant (EoY)	1,349,470,354	1,376,963,715	204.99a	WATT 5 - Cost Support/SG45	1	Att 5 - Cost Support	Used as check for input value
16	Total Plant in Service	Total electric plant in service (EoY)	30,332,252,385	31,881,804,733	204.104d	WATT 5 - Cost Support/SG58	2	Att 5 - Cost Support	Used as check (valid for Projection only)
17									
18	Electric Plant Purchased	Electric Plant Purchased	0	204.101g	WATT 5 - Cost Support/SG54	0	Att 5 - Cost Support	Used as check for input value	
19	Electric Plant Sold	Electric plant sold	0	204.102g	WATT 5 - Cost Support/SG55	0	Att 5 - Cost Support	Used as check for input value	
20									
21	Transmission Accumulated Depreciation	Accum Dep - Transmission	1,942,552,606	2,045,200,003	219.25c	WATT 5 - Cost Support/SG87	0	Att 5 - Cost Support	Used as check for input value
22	Distribution Accumulated Depreciation	Accum Dep - Distribution	3,027,035,455	3,143,599,734	219.26c	WATT 5 - Cost Support/SG103	0	Att 5 - Cost Support	Used as check for input value
23	Accumulated Intangible Depreciation	Amort of Other Utility Plant	689,402,579	725,504,660	200.21c	WATT 5 - Cost Support/SG108	1	Att 5 - Cost Support	Used as check for input value
24	Accumulated General Depreciation	Accum Dep - General	508,181,970	519,932,106	219.28c	WATT 5 - Cost Support/SG113	0	Att 5 - Cost Support	Used as check for input value
25									
26	Accum Dep - Steam production	Accum Dep - Steam production	3,728,903,605	4,062,875,656	219.20c				Component of total below
27	Accum Dep - Nuclear production	Accum Dep - Nuclear production	0	0	219.21c				Component of total below
28	Accum Dep - Hydro (conventional) production	Accum Dep - Hydro (conventional) production	474,579,810	504,616,809	219.22c				Component of total below
29	Accum Dep - Hydro (pumped storage) production	Accum Dep - Hydro (pumped storage) production	0	0	219.23c				Component of total below
30	Accum Dep - Other production	Accum Dep - Other production	258,943,867	398,251,186	219.24c				Component of total below
31	Production Accumulated Depreciation	Accum Dep - Other production	4,462,427,282	4,965,743,691	219.20 through 219.24	WATT 5 - Cost Support/SG129	0	Att 5 - Cost Support	Used as check
32									
33	Construction Materials & Supplies	Materials and supplies - est construction (EoY)	176,943,869	203,514,526	227.5c	WATT 5 - Cost Support/SH146	-	Att 5 - Cost Support	Materials and Supplies section
34	Transmission Materials & Supplies	Materials and supplies - transmission (EoY)	1,231,929	815,425	227.8c	WATT 5 - Cost Support/SH150	-	Att 5 - Cost Support	Materials and Supplies section
35	Undistributed Stores Expense	FERC 163 - Undistributed stores expense	0	0	227.16c	WATT 5 - Cost Support/SH142	-	Att 5 - Cost Support	Materials and Supplies section
36									
37	Account 190 Subtotal - p234	FERC 190 - ADIT (BoT)	783,561,636	777,003,313	234.18b	WATT 1a - ADIT/SES170	-	Att 1	Used as check for input values. Asset on BS.
38	Account 190 Subtotal - p234	FERC 190 - ADIT (EoY)	777,003,313	701,421,321	234.18c	WATT 1a - ADIT/SES173	-	Att 1a	Used as check for input values. Asset on BS.
39	Account 281 Subtotal - p272	FERC 281 - ADIT (BoT)	174,829,838	152,581,985	272.17b	WATT 1a - ADIT/SES196	-	Att 1	Used as check for input values. Liability on BS => change sign.
40	Account 281 Subtotal - p272	FERC 281 - ADIT (EoY)	152,581,985	143,983,856	272.17c	WATT 1a - ADIT/SES199	-	Att 1a	Used as check for input values. Liability on BS => change sign.
41	Account 282 Subtotal - p274	FERC 282 - ADIT (BoT)	2,889,829,879	2,908,481,325	274.9c	WATT 1a - ADIT/SES267	-	Att 1	Used as check for input values. Liability on BS => change sign.
42	Account 282 Subtotal - p274	FERC 282 - ADIT (EoY)	2,908,481,325	3,064,144,040	274.9c	WATT 1a - ADIT/SES273	-	Att 1a	Used as check for input values. Liability on BS => change sign.
43	Account 283 Subtotal - p276	FERC 283 - ADIT (BoT)	297,173,549	365,071,741	276.19b	WATT 1a - ADIT/SES399	-	Att 1	Used as check for input values. Liability on BS => change sign.
44	Account 283 Subtotal - p276	FERC 283 - ADIT (EoY)	365,071,741	382,542,004	276.19c	WATT 1a - ADIT/SES409	-	Att 1a	Used as check for input values. Liability on BS => change sign.
45									
46	(S61) Load Dispatching	FERC 561 - Load Dispatch (LD)	0	0	320.84b	WATT 5 - Cost Support/SH263	-	Att 5 - Cost Support	Adj to transmission O&M section
47	(S61.1) Load Dispatch-Reliability	FERC 561.1 - LD reliability	0	0	320.85b	WATT 5 - Cost Support/SH264	-	Att 5 - Cost Support	Adj to transmission O&M section
48	(S61.2) Load Dispatch-Monitor and Operate Transmission System	FERC 561.2 - LD monitor operate	7,719,651	6,922,847	320.86b	WATT 5 - Cost Support/SH265	-	Att 5 - Cost Support	Adj to transmission O&M section
49	(S61.3) Load Dispatch-Transmission Service and Scheduling	FERC 561.3 - LD service scheduling	0	0	320.87b	WATT 5 - Cost Support/SH266	-	Att 5 - Cost Support	Adj to transmission O&M section
50	(S61.4) Scheduling, System Control and Dispatch Services	FERC 561.4 - Sched, sys control, dispatch	1,198,333	998,544	320.88b	WATT 5 - Cost Support/SH267	-	Att 5 - Cost Support	Adj to transmission O&M section
51	(S61.5) Reliability, Planning and Standards Development	FERC 561.5 - Reliability, plan, standards	2,375,511	2,388,711	320.89b	WATT 5 - Cost Support/SH268	-	Att 5 - Cost Support	Adj to transmission O&M section
52	Less: Account 565	FERC 565 - Transmission by others	141,188,225	159,058,497	320.96b	WATT 5 - Cost Support/SH271	-	Att 5 - Cost Support	Adj to transmission O&M section
53									
54	Transmission O&M	Total Transmission Expenses	210,891,669	232,301,840	320.112b	WATT 5 - Cost Support/SH280	-	Att 5 - Cost Support	Adj to transmission O&M section
55	Property Insurance Account 924	FERC 924 - Property Insurance	4,494,291	4,207,600	320.185b	WATT 5 - Cost Support/SH216	-	Att 5 - Cost Support	Adj to A&G expense section
56	Less Regulatory Commission Exp Account 928	FERC 928 - Regulatory Commission Expenses	25,966,830	26,427,417	320.189b	WATT 5 - Cost Support/SH297	-	Appendix A	Line 61
57	Less General Advertising Exp Account 930.1	FERC 930.1 - General Advertising Expenses	14,951	8,074	320.191b	WATT 5 - Cost Support/SH297	-	Appendix A	Line 62
58	Total A&G	Total A&G Expenses	275,277,135	170,669,671	320.197b	WATT 5 - Cost Support/SH118	-	Appendix A	Line 57
59	Amortization of limited term electric plant (404)	Amort - Intangible, ltd term (FERC 404)	46,992,581	58,013,199	336.1d	WATT 5 - Cost Support/SH306	-	Att 5 - Cost Support	Depreciation Expense section
60	Amortization of other electric plant (405)	Amort exp - Intangible (FERC 405)	0	0	336.1e	WATT 5 - Cost Support/SH307	-	Att 5 - Cost Support	Depreciation Expense section
61	Depreciation expense (403)	Dep exp - Transmission (FERC 403)	116,134,858	134,616,361	336.7b	WATT 5 - Cost Support/SH296	-	Att 5 - Cost Support	Depreciation Expense section
62	Amortization of limited term electric plant (404)	Dep exp - Transmission, ltd term (FERC 404)	0	0	336.7d	WATT 5 - Cost Support/SH297	-	Att 5 - Cost Support	Depreciation Expense section
63	Depreciation expense (403)	Dep exp - General (FERC 403)	45,107,563	47,034,116	336.10b	WATT 5 - Cost Support/SH301	-	Att 5 - Cost Support	Depreciation Expense section
64	Amortization of limited term electric plant (404)	Dep exp - General, ltd term (FERC 404)	711,435	591,957	336.10d	WATT 5 - Cost Support/SH302	-	Att 5 - Cost Support	Depreciation Expense section
65	Transmission Wages Expense	Transmission wages and salaries	27,994,491	29,153,152	354.21b	WATT 5 - Cost Support/SH314	-	Appendix A	Line 1
66	Total Wages Expense	Total O&M salaries	367,294,560	359,153,337	354.28b	WATT 5 - Cost Support/SH314	-	Appendix A	Line 2
67	Less A&G Wages Expense	A&G wages and salaries	43,815,481	41,806,504	354.27b	WATT 5 - Cost Support/SH315	-	Appendix A	Line 3

Data from Company records (Manual Input)

Line	Description, account, classification	Model worksheet input	Prior year values	Current year values	Source	Notes
			2020	2021		
1	Facility Credits under Section 30.9	Att 5 - Cost Support, Line 166 "Facility Credits under Section 30.9 of the OAT"	0	0	Company records	
2	Interest on Network Upgrade Balance	Att 5 - Cost Support, Line 168 "Interest on Network Upgrade Facilities"	4,892,710	4,890,581	Company Records: Sum of SAP GL 585914 (Interest Expense - Transmission Deposits (third party) and 385914 (ESM).	
3	Network Upgrade Balance	Att 5 - Cost Support, Line 50 "Network Upgrade Balance"	147,761,488	147,966,140	Company Records: Sum of SAP GL accounts #265461 (Transan Interconnection Deposits - w/ third party) and #265460 (Transan Interconnection Deposits - ESM).	
4	Federal income tax rate	Attachment A, Line 128 "FIT = Federal Income Tax Rate"	21.00%	21.00%	PacifiCorp tax rate assumptions - 2021	
5	State income tax rate	Attachment A, Line 129 "SIT = State Income Tax Rate or Composite"	4.54%	4.54%	PacifiCorp tax rate assumptions - 2021	
6	Percent of federal income tax deductible for state purposes	Attachment A, Line 130	0.00%	0.00%	PacifiCorp tax rate assumptions - 2021	
7	Rent from Electric Property - Transmission Related	Attachment 3, Line 1 "Rent from Electric Property - Transmission Related"	3,509,342	3,461,109	Company Records: Sum of SAP GL accounts #301863 and #301872 (PC 1192).	Fiber Optic Leases
8	WEC phase shifting fee (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	0	588,884	Company Records: component of 2021 FERC Form No. 1, page 300.21b	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include the WEC phase-shifting fees for a reduction of loop flows on transmission.
9	Gen Interconnect and TSR study revenues (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	854,804	1,580,721	2021 FERC Form No. 1, page 300.21b footnote	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include as a revenue credit on Attachment 3 of the Form 1 the reimbursements.
10	WY Service territory fixed cost recovery fee (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	24,180	14,823	2021 FERC Form No. 1, page 300.21b footnote (GL 301955)	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include a portion of the service territory fixed cost recovery fee received from a

11	Adjustment to exclude the write-offs that were booked to Account 573	Att 5 - Cost Support, Line 53 "Transmission O&M adjustment"	(122,866)	(89,622)	Company Records: SAP FERC 573 details (enter negative value)	Based on the Resolution of Preliminary Challenges to the 2013 Annual Update, PacifiCorp agreed to exclude the write-offs that were booked to FERC Account 573 from the
12	Transmission imbalance penalty refunds in FERC 566	Att 5 - Cost Support, Line 53 "Transmission O&M adjustment"	0	0	Company Records: Sum of SAP GL 505982 & 505964 (FERC 566)	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to exclude the expenses associated with the refunds for transmission imbalance penalties booked to FERC Account 566 from the Transmission ATRR.
13	C&T (ESM) cost portion of Studies in FERC 561.6 and 561.7	Att 5 - Cost Support, Line 53 "Transmission O&M adjustment"	(127,537)	(50,351)	Company Records: Sum of order 235822 (FERC 560), 228755 (FERC 561.6) & 228756 (FERC 561.7). Enter as a negative value.	Exclude C&T's (ESM) expenses for studies from O&M. Third party's expenses for studies are offset in revenue credits; ESM's expense portion needs to be excluded from O&M.
14	EIM: Capital Cost of upgrade of substation and power plant meters to 5-min memory capability	Attachment 15 - GSU and Associated Equipment, "Wind Generation Facilities adjustment"	738,458	738,458	Company Records: FERC Account 353 details	During the stakeholder process in PacifiCorp's EIM filing in Docket No. ER14-1576, PacifiCorp agreed to remove the EIM-related capital costs for substation and power plant meter upgrades to five-minute memory capability booked to FERC Account 353 from its
15	EIM: Transmission allocation of General (FERC accounts 391 and 397) and Intangible (FERC account 303) assets attributable to ESM participation in EIM and excluded from ATRR	Attachment 15 - GSU and Associated Equipment, "Wind Generation Facilities adjustment"	123,264	120,807	Company Records: EIM assets	Transmission allocation of general and intangible assets (acquisition value times labor allocor) attributable to ESM participation in EIM ad excluded from ATRR. FERC accounts 303, 391, and 397.
16	Interconnection Customer Interconnection Facilities (ICIFs)	Attachment 15 - GSU and Associated Equipment, "Wind Generation Facilities adjustment"	181,490,604	187,633,608	Company Records: Capital assets details	Exclude transmission facilities from Transmission Plant In-Service as these charges are directly assigned to non-transmission customers.

FERC Form 1 Data Consolidation

2021: New FF1 format due to new software

ID	Data_description	ff1_page	ff1_line	ff1_col	ff1_map	column_name	2019	2020	2021
1	FERC 408.1 - Taxes Other than Income	114	14	c	114.14c	Total Current Year to Date Balance for Quarter/Year	199,137,026	208,904,338	213,406,731
2	FERC 411.4 - Net ITC adjustment	114	19	c	114.19c	Total Current Year to Date Balance for Quarter/Year	(2,738,724)	(2,252,575)	(1,339,178)
3	Amort of Other Utility Plant	200	21	c	200.21c	Total Company for the Current Year/Quarter Ended	652,942,422	689,402,579	725,504,660
4	FERC 303 - Misc intangible plant (BoY)	204	5	b	204.5b	Balance Beginning of Year	970,432,021	1,015,882,796	1,054,374,613
5	FERC 303 - Misc intangible plant (EoY)	204	5	g	204.5g	Balance at End of Year	1,015,882,796	1,054,374,613	1,106,474,798
6	Total production plant (BoY)	204	46	b	204.46b	Balance Beginning of Year	12,454,178,185	12,370,876,824	12,652,732,709
7	Total production plant (EoY)	204	46	g	204.46g	Balance at End of Year	12,370,876,824	12,652,732,709	13,476,057,171
8	Total transmission plant (BoY)	204	58	b	204.58b	Balance Beginning of Year	6,353,044,980	6,478,620,080	7,627,712,649
9	Total transmission plant (EoY)	204	58	g	204.58g	Balance at End of Year	6,478,620,080	7,627,712,649	7,890,023,096
10	Total distribution plant (BoY)	204	75	b	204.75b	Balance Beginning of Year	7,017,942,816	7,295,300,652	7,647,962,060
11	Total distribution plant (EoY)	204	75	g	204.75g	Balance at End of Year	7,295,300,652	7,647,962,060	8,032,285,953
12	Total general plant (BoY)	204	99	b	204.99b	Balance Beginning of Year	1,274,442,961	1,287,632,918	1,349,470,354
13	Total general plant (EoY)	204	99	g	204.99g	Balance at End of Year	1,287,632,918	1,349,470,354	1,376,963,715
14	Electric Plant Purchased	204	101	g	204.101g	Balance Beginning of Year	-00	-00	-00
15	Electric plant sold	204	102	g	204.102g	Balance at End of Year	-00	-00	-00
16	Total electric plant in service (BoY)	204	104	b	204.104b	Balance at End of Year	28,070,040,963	28,448,313,270	30,332,252,385
17	Total electric plant in service (EoY)	204	104	g	204.104g	Balance at End of Year	28,448,313,270	30,332,252,385	31,881,804,733
18	Electric plant held for future use	214	47	d	214.47d	Balance at End of Year	25,890,060	23,912,440	14,811,003
19	Accum Dep - Steam production	219	20	c	219.20c	Electric Plant in Service	3,749,690,656	3,728,903,605	4,062,875,656
20	Accum Dep - Nuclear production	219	21	c	219.21c	Electric Plant in Service	-00	-00	-00
21	Accum Dep - Hydro (conventional) production	219	22	c	219.22c	Electric Plant in Service	450,261,661	474,579,810	504,616,809
22	Accum Dep - Hydro (pumped storage) production	219	23	c	219.23c	Electric Plant in Service	-00	-00	-00

23	Accum Dep - Other production	219	24	c	219.24c	Electric Plant in Service	531,443,175	258,943,867	398,251,186
24	Accum Dep - Transmission	219	25	c	219.25c	Electric Plant in Service	1,863,152,997	1,942,552,606	2,045,200,003
25	Accum Dep - Distribution	219	26	c	219.26c	Electric Plant in Service	2,925,945,711	3,027,035,455	3,143,599,734
26	Accum Dep - General	219	28	c	219.28c	Electric Plant in Service	493,756,072	508,181,970	519,932,106
27	Accum Dep - Total	219	29	c	219.29c	Electric Plant in Service	10,014,250,272	9,940,197,313	10,674,475,494
28	Materials and supplies - est construction (EoY)	227	5	c	227.5c	Balance End of Year	162,913,741	176,943,869	203,514,526
29	Materials and supplies - transmission (EoY)	227	8	c	227.8c	Balance End of Year	852,235	1,231,929	815,425
30	FERC 163 - Undistributed stores expense	227	16	c	227.16c	Balance End of Year	-00	-00	-00
31	FERC 190 - ADIT (BoY)	234	18	b	234.18b	begin_yr_bal	824,459,612	783,561,636	777,003,313
32	FERC 190 - ADIT (EoY)	234	18	c	234.18c	yr_end_bal	783,561,636	777,003,313	701,421,321
33	FERC 281 - ADIT (BoY)	272	17	b	272.17b	bgn_yr_bal	180,339,430	174,829,838	152,581,995
34	FERC 281 - ADIT (EoY)	272	17	k	272.17k	end_yr_bal	174,829,838	152,581,995	143,583,856
35	FERC 282 - ADIT (BoY)	274	9	b	274.9b	bgn_yr_bal	2,910,580,066	2,889,829,879	2,908,481,325
36	FERC 282 - ADIT (EoY)	274	9	k	274.9k	end_yr_bal	2,889,829,879	2,908,481,325	3,054,144,040
37	FERC 283 - ADIT (BoY)	276	19	b	276.19b	bgn_yr_bal	285,789,510	297,173,549	365,071,741
38	FERC 283 - ADIT (EoY)	276	19	k	276.19k	end_yr_bal	297,173,549	365,071,741	382,542,004
39	FERC 561 - Load Dispatch (LD)	320	84	b	320.84b	crnt_yr_amt	-00	-00	-00
40	FERC 561.1 - LD reliability	320	85	b	320.85b	crnt_yr_amt	-00	-00	-00
41	FERC 561.2 - LD monitor operate	320	86	b	320.86b	crnt_yr_amt	7,813,567	7,719,651	6,922,647
42	FERC 561.3 - LD service scheduling	320	87	b	320.87b	crnt_yr_amt	-00	-00	-00
43	FERC 561.4 - Sched, sys control, dispatch	320	88	b	320.88b	crnt_yr_amt	1,250,888	1,198,333	998,544
44	FERC 561.5 - Reliability, plan, standards	320	89	b	320.89b	crnt_yr_amt	1,962,101	2,375,511	2,388,711
45	FERC 561.8 - Reliability, plan, standards services	320	92	b	320.92b	crnt_yr_amt	8,800,994	4,780,276	5,672,396
46	FERC 565 - Transmission by others	320	96	b	320.96b	crnt_yr_amt	145,825,268	141,188,225	159,058,497
47	Total Transmission Expenses	320	112	b	320.112b	crnt_yr_amt	218,366,626	210,891,669	232,301,840
48	FERC 924 - Property Insurance	320	185	b	320.185b	crnt_yr_amt	4,737,084	4,494,291	4,207,600
49	FERC 928 - Regulatory Commission Expenses	320	189	b	320.189b	crnt_yr_amt	25,605,836	25,986,830	26,427,417
50	FERC 930.1 - General Advertising Expenses	320	191	b	320.191b	crnt_yr_amt	55,028	14,951	8,074
51	Total A&G Expenses	320	197	b	320.197b	crnt_yr_amt	115,628,648	275,277,135	170,669,671
52	Industry association dues	335	1	b	335.1b	Amount	1,376,461	1,318,681	1,577,509
53	Amort - Intangible, ltd term (FERC 404)	336	1	d	336.1d	Amortization of Limited Term Electric Plant (Account 404)	48,671,914	46,992,581	58,013,199
54	Amort exp - Intangible (FERC 405)	336	1	e	336.1e	Amortization of Other Electric Plant (Acc 405)	-00	-00	-00
55	Dep exp - Transmission (FERC 403)	336	7	b	336.7b	Depreciation Expense (Account 403)	112,507,659	116,134,858	134,616,361
56	Dep exp - Transmission, ltd term (FERC 404)	336	7	d	336.7d	Amortization of Limited Term Electric Plant (Account 404)	-00	-00	-00

57	Dep exp - General (FERC 403)	336	10	b	336.10b	Depreciation Expense (Account 403)	42,404,362	45,107,563	47,034,116
58	Dep exp - General, ltd term (FERC 404)	336	10	d	336.10d	Amortization of Limited Term Electric Plant (Account 404)	706,273	711,435	591,957
59	Transmisison wages and salaries	354	21	b	354.21b	Direct Payroll Distribution	26,859,544	27,994,491	29,153,152
60	A&G wages and salaries	354	27	b	354.27b	Direct Payroll Distribution	42,795,683	43,815,481	41,806,504
61	Total O&M salaries	354	28	b	354.28b	Direct Payroll Distribution	362,000,992	367,294,560	359,153,337

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 True-up	
			2021 Form 1 data	
			True-up	
Allocators				
Wages & Salary Allocation Factor				
1		354.21b	29,153,152	
2		354.28b	359,153,337	
3		354.27b	41,806,504	
4		(Line 2 - Line 3)	317,346,833	
5		(Line 1 / Line 4)	9.1865%	
Plant Allocation Factors				
6	(Note M)	Attachment 5	31,242,730,613	
7	(Note M)	Attachment 5	10,308,795,383	
8	(Note N)	Attachment 5	707,453,619	
9		(Line 7 + 8)	11,016,249,002	
10		(Line 6 - Line 9)	20,226,481,611	
11		(Line 24 - Line 23)	7,980,747,289	
12		(Line 11 / Line 6)	25.5443%	
13		(Line 32 - Line 23)	5,869,003,644	
14		(Line 13 / Line 10)	29.0164%	
Plant Calculations				
Plant In Service				
15	(Note M)	Attachment 5	7,756,261,485	
16	(Notes A & P)	Attachment 6	0	
17		(Line 15 + Line 16)	7,756,261,485	
18	(Note N)	Attachment 5	1,363,217,035	
19	(Note N)	Attachment 5	1,080,424,706	
20		(Line 18 + Line 19)	2,443,641,740	
21		(Line 5)	9.1865%	
22		(Line 20 * Line 21)	224,485,804	
23	(Notes B & L)	Attachment 5	1,598,942	
24		(Line 17 + Line 22 + Line 23)	7,982,346,232	

2021 Projection (as-filed)		
2020 Form 1 data	Absolute change	Percent change
2020 data in Settlement model	1 True-up value minus 2021 Projection (as-filed) v	Change over 2021 Projection (as-filed)
27,994,491	1,158,661	4.14%
367,294,560	(8,141,223)	-2.22%
43,815,481	(2,008,977)	-4.59%
323,479,079	(6,132,246)	-1.90%
8.6542%	0.5323%	6.15%
30,332,252,385	910,478,228	3.00%
9,940,197,313	368,598,070	3.71%
689,402,579	18,051,040	2.62%
10,629,599,892	386,649,110	3.64%
19,702,652,493	523,829,118	2.66%
8,034,520,619	(53,773,329)	-0.67%
26.4884%	-0.9440%	-3.56%
5,988,326,781	(119,323,137)	-1.99%
30.3935%	-1.3771%	-4.53%
7,627,712,649	128,548,836	1.69%
198,774,682	(198,774,682)	-100.00%
7,826,487,331	(70,225,846)	-0.90%
1,349,470,354	13,746,681	1.02%
1,054,374,613	26,050,092	2.47%
2,403,844,967	39,796,773	1.66%
8.6542%		
208,033,288	16,452,517	7.91%
1,679,914	(80,972)	-4.82%
8,036,200,533	(53,854,301)	-0.67%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 True-up	
			2021 Form 1 data	
			True-up	
Accumulated Depreciation and Amortization				
25				
25	Transmission Accumulated Depreciation	(Note M) Attachment 5	1,999,529,240	
26	Accumulated General Depreciation	(Note N) Attachment 5	514,057,038	
27	Accumulated Amortization	(Note N) (Line 8)	707,453,619	
28	Accumulated General and Intangible Depreciation	(Line 26 + 27)	1,221,510,657	
29	Wage & Salary Allocator	(Line 5)	9.1865%	
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Line 28 * Line 29)	112,214,404	
31	Total Accumulated Depreciation and Amortization	(Line 25 + Line 30)	2,111,743,645	
32	Total Net Property, Plant & Equipment	(Line 24 - Line 31)	5,870,602,587	
Adjustments To Rate Base				
Accumulated Deferred Income Taxes				
33	ADIT net of FASB 106 and 109	Attachment 1A	(795,129,751)	
33b	Excess or Deficient ADIT Balance	Attachment 1B	(356,992,668)	
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	(8,032)	
Unfunded Reserves				
36	Unfunded Reserves	Attachment 16	(14,622,165)	
Prepayments				
37	Prepayments	(Note K & N) Attachment 11	11,088,781	
Abandoned Plant				
38	Unamortized Abandoned Plant	(Note O)	0	
Materials and Supplies				
39	Undistributed Stores Expense	(Note N) Attachment 5	0	
40	Wage & Salary Allocator	(Line 5)	9.1865%	
41	Total Undistributed Stores Expense Allocated to Transmission	(Line 39 * Line 40)	0	
42	Construction Materials & Supplies	(Note N) Attachment 5	190,229,198	
43	Wage & Salary Allocator	(Line 5)	9.1865%	
44	Construction Materials & Supplies Allocated to Transmission	(Line 42 * Line 43)	17,475,456	
45	Transmission Materials & Supplies	(Note N) Attachment 5	1,023,677	
46	Total Materials & Supplies Allocated to Transmission	(Line 41 + Line 44 + Line 45)	18,499,133	
Cash Working Capital				
47	Operation & Maintenance Expense	(Line 75)	80,052,400	
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	(147,863,814)	
51	Total Adjustment to Rate Base	(Lines 33 + 33b + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,285,028,515)	
52	Rate Base	(Line 32 + Line 51)	4,585,574,072	

2021 Projection (as-filed)		
2020 Form 1 data	Absolute change	Percent change
2020 data in Settlement model	1 True-up value minus 2021 Projection (as-filed) v	Change over 2021 Projection (as-filed)
1,942,552,607	56,976,634	2.93%
508,181,970	5,875,068	1.16%
689,402,579	18,051,040	2.62%
1,197,584,549	23,926,108	2.00%
8.6542%		
103,641,231	8,573,174	8.27%
2,046,193,838	65,549,807	3.20%
5,990,006,695	(119,404,109)	-1.99%
Accumulated Deferred Income Taxes		
(774,655,922)	(20,473,829)	-2.64%
(366,940,673)	9,948,006	2.71%
CWIP for Incentive Transmission Projects		
0	0	n/m
ITC Adjustment		
(14,278)	6,245	43.74%
Unfunded Reserves		
(14,028,701)	(593,464)	-4.23%
Prepayments		
8,298,155	2,790,626	33.63%
Abandoned Plant		
0	0	n/m
Materials and Supplies		
0	0	n/m
8.6542%	0	6.15%
176,943,869	13,285,329	7.51%
8.6542%		
15,313,057	2,162,399	14.12%
1,231,929	(208,252)	-16.90%
16,544,986	1,954,147	11.81%
Cash Working Capital		
83,834,974	(3,782,573)	-4.51%
0.0%		
0	0	n/m
Network Upgrade Balance		
(147,761,488)	(102,326)	-0.07%
(1,278,557,921)	(6,470,594)	-0.51%
4,711,448,774	(125,874,703)	-2.67%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 True-up	
			2021 Form 1 data	
			True-up	
Operations & Maintenance Expense				
Transmission O&M				
53		Attachment 5	232,161,868	
54		Attachment 5	10,309,902	
55		Attachment 5	159,058,497	
56		(Lines 53 - 55)	62,793,469	
Allocated Administrative & General Expenses				
57		320.197b	170,669,671	
58		Attachment 5	0	
59		320.185b	4,207,600	
60		Attachment 5	0	
61	(Note D)	320.189b	26,427,417	
62		320.191b	8,074	
63	(Note C)	Attachment 5	860,993	
64		(Line 57 - Sum (Lines 58 to 63))	139,165,587	
65		(Line 5)	9.1865%	
66		(Line 64 * Line 65)	12,784,484	
Directly Assigned A&G				
67	(Note E)	Attachment 5	3,399,644	
68		Attachment 5	0	
69		(Line 67 + Line 68)	3,399,644	
70	(Note F)	Attachment 5	4,207,600	
71		Attachment 5	0	
72		(Line 70 + Line 71)	4,207,600	
73		(Line 12)	25.5443%	
74		(Line 72 * Line 73)	1,074,803	
75		(Lines 56 + 66 + 69 + 74)	80,052,400	
Depreciation & Amortization Expense				
Depreciation Expense				
76	(Note H)	Attachment 5	134,616,361	
77	(Note H)	Attachment 5	47,626,073	
78	(Note H)	Attachment 5	58,013,199	
79		(Line 77 + Line 78)	105,639,272	
80		(Line 5)	9.1865%	
81		(Line 79 * Line 80)	9,704,580	
82	(Note O)		0	
83		(Lines 76 + 81 + 82)	144,320,941	
Taxes Other Than Income				
84		Attachment 2	47,281,609	
85		(Line 84)	47,281,609	

2021 Projection (as-filed)			
2020 Form 1 data	Absolute change	Percent change	
2020 data in Settlement model	1 True-up value minus 2021 Projection (as-filed) v	Change over 2021 Projection (as-filed)	
210,641,245	21,520,623	10.22%	
11,293,495	(983,593)	-8.71%	
141,188,225	17,870,272	12.66%	
58,159,525	4,633,944	7.97%	
275,277,135	(104,607,464)	-38.00%	
0	0	n/m	
4,494,291	(286,691)	-6.38%	
0	0	n/m	
25,986,830	440,587	1.70%	
14,951	(6,877)	-46.00%	
676,503	184,489	27.27%	
244,104,560	(104,938,972)	-42.99%	
8.6542%			
21,125,270	(8,340,786)	-39.48%	
3,359,714	39,930	1.19%	
0	0	n/m	
3,359,714	39,930	1.19%	
4,494,291	(286,691)	-6.38%	
0	0	n/m	
4,494,291	(286,691)	-6.38%	
26.4884%			
1,190,465	(115,661)	-9.72%	
83,834,974	(3,782,573)	-4.51%	
116,134,858	18,481,503	15.91%	
45,818,998	1,807,075	3.94%	
46,992,581	11,020,618	23.45%	
92,811,579	12,827,693	13.82%	
8.6542%			
8,032,089	1,672,491	20.82%	
0	0	n/m	
124,166,947	20,153,994	16.23%	
48,450,808	(1,169,200)	-2.41%	
48,450,808	(1,169,200)	-2.41%	

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 True-up	
			2021 Form 1 data	
			True-up	
Return \ Capitalization Calculations				
Long-Term Debt				
86	Account 221 Bonds	Attachment 14	8,842,534,615	
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	8,842,534,615	
91	Less Account 226 Unamortized Discount	(Note T) Attachment 14	20,988,276	
92	Less Account 181 Unamortized Debt Expense	(Note T) Attachment 14	39,782,153	
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T) Attachment 14	3,099,866	
94	Plus Account 225 Unamortized Premium	(Note T) Attachment 14	8,446	
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	8,778,672,766	
Long Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T) Attachment 14	405,404,301	
98	Less Hedging Expense	(Note R) Attachment 14	0	
99	Account 428 Amortized Debt Discount and Expense	(Note T) Attachment 14	4,541,192	
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T) Attachment 14	607,365	
101	Less Account 429 Amortized Premium	(Note T) Attachment 14	9,641	
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	410,543,217	
Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued	Attachment 14	2,397,600	
105	Less Account 217 Reacquired Capital Stock (preferred)	Attachment 14	0	
106	Account 207 Premium on Preferred Stock	Attachment 14	0	
107	Account 207-208 Other Paid-In Capital (preferred)	Attachment 14	0	
108	Less Account 213 Discount on Capital Stock (preferred)	Attachment 14	0	
109	Less Account 214 Capital Stock Expense (preferred)	Attachment 14	0	
110	Total Preferred Stock	Sum Lines 104 through 109	2,397,600	
111	Preferred Dividend	Attachment 14 (Enter positive)	161,902	
Common Stock				
112	Proprietary Capital	Attachment 14	9,573,346,279	
113	Less: Total Preferred Stock	(Line 110)	2,397,600	
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings	Attachment 14	86,774,204	
115	Less: Account 219	Attachment 14	(18,514,257)	
116	Total Common Stock	Sum Lines 112 through 115	9,502,688,732	

2021 Projection (as-filed)		
2020 Form 1 data	Absolute change	Percent change
2020 data in Settlement model	1 True-up value minus 2021 Projection (as-filed) v	Change over 2021 Projection (as-filed)
8,394,650,000	447,884,615	5.34%
0	0	n/m
0	0	n/m
0	0	n/m
8,394,650,000	447,884,615	5.34%
16,847,657	4,140,619	24.58%
36,907,274	2,874,879	7.79%
3,679,943	(580,077)	-15.76%
19,483	(11,037)	-56.65%
0	0	n/m
8,337,234,610	441,438,157	5.29%
395,449,302	9,954,998	2.52%
0	0	n/m
4,430,043	111,149	2.51%
582,467	24,898	4.27%
11,026	(1,385)	-12.56%
0	0	n/m
400,450,788	10,092,430	2.52%
2,397,600	0	0.00%
0	0	n/m
0	0	n/m
0	0	n/m
0	0	n/m
2,397,600	0	0.00%
161,902	0	0.00%
8,825,482,942	747,863,338	8.47%
2,397,600	0	0.00%
74,154,436	12,619,768	17.02%
(15,828,669)	(2,685,588)	-16.97%
8,764,759,574	737,929,158	8.42%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 True-up		2021 Projection (as-filed)			
			2021 Form 1 data		2020 Form 1 data	Absolute change	Percent change	
			True-up		2020 data in Settlement model	1 True-up value minus 2021 Projection (as-filed) v	Change over 2021 Projection (as-filed)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.19%	48.91%	-0.72%	
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%	0.01%	0.00%	
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.79%	51.07%	0.72%	
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.68%	4.80%	-0.13%	
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%	6.75%	0.00%	
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%	9.80%		
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.25%	2.35%		
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%	0.00%		
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.08%	5.00%		
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.3304%	7.36%	-0.02%	
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	336,141,214	346,545,166	(10,403,952)	-3.00%
Composite Income Taxes								
Income Tax Rates								
128	FIT = Federal Income Tax Rate		(Note G)	Attachment 5	21.00%	21.00%	0.00%	
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%	4.54%	0.00%	
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%	0.00%	0.00%	
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$			24.587%	24.587%		
132	T / (1-T)				32.602%	32.602%		
ITC Adjustment								
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(388,582)	(684,637)	296,055	43.24%
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(515,269)	(907,845)	392,576	43.24%
135	Income Tax Component =	$(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =$		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	75,894,794	76,893,450	(998,656)	-1.30%
135b	Excess or Deficient ADIT Amortization			Attachment 1B	(19,896,011)	(19,896,011)	0	0.00%
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Line 135b * 1 / (1-T)	(26,382,594)	(26,382,594)	0	0.00%
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	48,996,931	49,603,011	(606,080)	-1.22%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 True-up	
			2021 Form 1 data	
			True-up	
Revenue Requirement				
Summary				
137	Net Property, Plant & Equipment	(Line 32)	5,870,602,587	
138	Total Adjustment to Rate Base	(Line 51)	(1,285,028,515)	
139	Rate Base	(Line 52)	4,585,574,072	
140	Total Transmission O&M	(Line 75)	80,052,400	
141	Total Transmission Depreciation & Amortization	(Line 83)	144,320,941	
142	Taxes Other than Income	(Line 85)	47,281,609	
143	Investment Return	(Line 127)	336,141,214	
144	Income Taxes	(Line 136)	48,996,931	
145	Gross Revenue Requirement	(Sum Lines 140 to 144)	656,793,095	
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
146	Transmission Plant In Service	(Line 15)	7,756,261,485	
147	Excluded Transmission Facilities	(Note J) Attachment 15	346,439,410	
148	Included Transmission Facilities	(Line 146 - Line 147)	7,409,822,075	
149	Inclusion Ratio	(Line 148 / Line 146)	95.53%	
150	Gross Revenue Requirement	(Line 145)	656,793,095	
151	Adjusted Gross Revenue Requirement	(Line 149 * Line 150)	627,456,925	
Revenue Credits				
152	Revenue Credits	Attachment 3	133,378,159	
153	Net Revenue Requirement	(Line 151 - Line 152)	494,078,766	
Net Plant Carrying Charge				
154	Gross Revenue Requirement	(Line 150)	656,793,095	
155	Net Transmission Plant	(Line 17 - Line 25 + Line 34)	5,756,732,244	
156	Net Plant Carrying Charge	(Line 154 / Line 155)	11.4091%	
157	Net Plant Carrying Charge without Depreciation	(Line 154 - Line 76) / Line 155	9.0707%	
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.3805%	
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)	271,654,950	
160	Increased Return and Taxes	Attachment 4	416,630,993	
161	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 159 + Line 160)	688,285,943	
162	Net Transmission Plant	(Line 17 - Line 25 + Line 34)	5,756,732,244	
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 161 / Line 162)	11.9562%	
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 161 - Line 76) / Line 162	9.6178%	
165	Net Revenue Requirement	(Line 153)	494,078,766	
166	Facility Credits under Section 30.9 of the OATT	Attachment 5	0	
167	Transmission Incentive Credit	Attachment 7	5,375,322	
168	Interest on Network Upgrade Facilities	Attachment 5	4,690,561	
169	Net Zonal Revenue Requirement	(Line 165 + 166 + 167 + 168)	504,144,648	
Network Service Rate				
170	12 CP Monthly Peak (MW)	(Note I) Attachment 9a/9b	14,400	
171	Rate (\$/MW-year)	(Line 169 / 170)	35,009	
172	Network Service Rate (\$/MW-year)	(Line 171)	35,009	

2021 Projection (as-filed)		
2020 Form 1 data	Absolute change	Percent change
2020 data in Settlement model	1 True-up value minus 2021 Projection (as-filed) v	Change over 2021 Projection (as-filed)
5,990,006,695	(119,404,109)	-1.99%
(1,278,557,921)	(6,470,594)	-0.51%
4,711,448,774	(125,874,703)	-2.67%
83,834,974	(3,782,573)	-4.51%
124,166,947	20,153,994	16.23%
48,450,808	(1,169,200)	-2.41%
346,545,166	(10,403,952)	-3.00%
49,603,011	(606,080)	-1.22%
652,600,907	4,192,188	0.64%
7,627,712,649	128,548,836	1.69%
363,310,708	(16,871,299)	-4.64%
7,264,401,941	145,420,134	2.00%
95.24%		
652,600,907	4,192,188	0.64%
621,517,290	5,939,634	0.96%
98,029,233	35,348,926	36.06%
523,488,058	(29,409,292)	-5.62%
652,600,907	4,192,188	0.64%
5,883,934,724	(127,202,480)	-2.16%
11.0912%	0.32%	
9.1175%	-0.05%	
2.3848%	0.00%	
256,452,729	15,202,221	5.93%
428,054,955	(11,423,962)	-2.67%
684,507,684	3,778,259	0.55%
5,883,934,724	(127,202,480)	-2.16%
11.6335%		
9.6597%		
523,488,058	(29,409,292)	-5.62%
0	0	n/m
5,341,517	33,805	0.63%
4,932,710	(242,148)	-4.91%
533,762,284	(29,617,636)	-5.55%
14,253	147	1.03%
37,449	(2,440)	-6.51%
37,449	(2,440)	-6.51%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 True-up
			2021 Form 1 data True-up

Notes

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

2021 Projection (as-filed)		
2020 Form 1 data	Absolute change	Percent change
2020 data in Settlement model	1 True-up value minus 2021 Projection (as-filed) v	Change over 2021 Projection (as-filed)

Notes

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544
5	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,309,902
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,309,902
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,400,427
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.715944
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.05966
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01377
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00275
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00197
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.17
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.08

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	\$627,456,925
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$6,262,922
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$127,115,237
4	Total Revenue Credits	Line 2 + Line 3	\$133,378,159
5	Interest on Network Upgrades	Attachment 5	\$4,690,561
6	Transmission Incentive Credit	Attachment 7	\$5,375,322
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$504,144,648
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,400
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$35.009006
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.917417
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.673250
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.134650
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.096179
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$8.42
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.01

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	
2	ADIT-281	Sch. 281 Below	(152,581,995)	(152,581,995)	0	0	0	
3	ADIT-283	Sch. 283 Below	(364,979,817)	(356,345,908)	0	(8,507,535)	(126,374)	
4	ADIT-190	Sch. 190 Below	833,392,628	804,724,812	165,361	0	28,502,455	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,405,067,983)	(1,528,660,219)	(767,419,511)	10,099,852	(119,088,105)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.0164%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(767,419,511)	2,930,617	(10,940,061)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)						Attachment 1a input --> (775,428,955)

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

Schedule ADIT-190

Description	Form 1 Reference	Total Company	Gas, Prod., Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287180	505.450 Accrued Payroll Taxes	5,921,455	0	0	0	5,921,455	Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182 LTIP - non current	5,719,086	0	0	0	5,719,086	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200 Deferred Comp. Accrual - Cash Basis	2,021,585	0	0	0	2,021,585	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500 Severance Accrual - Cash Basis	642,883	0	0	0	642,883	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300 Pension/Retirement Accrual - Cash Basis	392,183	392,183	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	7,251,426	0	0	0	7,251,426	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580 Wasatch workers comp reserve	588,016	0	0	0	588,016	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150 FAS 112 Book Reserve - Post Employee Benefits	6,314,483	0	0	0	6,314,483	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287447	720.830 Western Coal Carr Ret Med Accrual	2,340,890	0	0	0	2,340,890	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800 FAS 158 Pension Liability	21,722,235	21,722,235	0	0	0	Total unfunded pension liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	14,277,015	14,277,015	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287336	730.120 FAS 133 Derivatives - Book Unrealized	4,206,646	4,206,646	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839 NonCurr Liab - Frozen MTM	13,152,939	13,152,939	0	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:							
287051	705.340 RL Income Tax Deferral - CA	1,314,783	1,314,783	0	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287052	705.341 RL Income Tax Deferral - ID	58,420	58,420	0	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Idaho customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287053	705.342 RL Income Tax Deferral - OR	3,022,944	3,022,944	0	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344 RL Income Tax Deferral - WA	2,298,082	2,298,082	0	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	661,064	661,064	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	1,634,632	1,634,632	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287064	705.349 RL - Protected PP&E EDIT Amortization - UT	17,065,239	17,065,239	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350 RL - Protected PP&E EDIT Amortization - WA	3,924,768	3,924,768	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	8,912,729	8,912,729	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287 RL - Protected PP&E EDIT - CA	8,442,608	8,442,608	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.

287112	705.288	RL - Protected PP&E EDIT - ID	21,413,484	21,413,484	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	93,999,686	93,999,686	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	23,003,360	23,003,360	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	53,333,824	53,333,824	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	165,384,067	165,384,067	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	723,151	723,151	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287122	705.295	RL - Non Protected PP&E EDIT- ID	194,245	194,245	0	0	0	Regulatory liability established to defer Idaho's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	6,444,284	6,444,284	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	13,062,075	13,062,075	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287176	705.412	RL - Cholla Decommissioning - OR	2,257,941	2,257,941	0	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	5,026,684	5,026,684	0	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL OR Clean Fuels Program	608,482	608,482	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL Income Tax Property Flowthru	(62,227,765)	(62,227,765)	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL Income Tax Property Flowthru - PMI	1,071,308	1,071,308	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287191	705.280	RL Non-Property EDIT - CA	190,782	190,782	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287192	705.281	RL Non-Property EDIT - ID	23,575	23,575	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.
287195	705.284	RL Non-Property EDIT - WA	326,187	326,187	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287196	705.285	RL Non-Property EDIT - WY	459,649	459,649	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
287198	320.279	RL FAS 158 Post-Retirement	2,662,212	2,662,212	0	0	0	A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL WA Decoupling Mechanism	493,787	493,787	0	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	12,847,564	12,847,564	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	184,253	184,253	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,971,636	1,971,636	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287213	425.381	RL - BPA Balance Act - ID	331,664	331,664	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	7,769	7,769	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore,
287227	705.531	RL UT Solar Feed-in Tariff - NC	4,841,255	4,841,255	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287230	705.521	RL WY Def NPC - Noncurrent	144,235	144,235	0	0	0	Regulatory liability established to record WY Def NPC.
287231	705.519	RL WA Def NPC - Noncurrent	6,036,640	6,036,640	0	0	0	Regulatory liability established to record WA Def NPC.
287233	705.515	RL OR Def NPC - Noncurrent	3,568,090	3,568,090	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287235	705.711	RL CA Def NPC - Noncurrent	207,029	207,029	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287237	705.755	RL - Noncurrent Reclass-Other	173,514	173,514	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Revenue	1,255,621	1,255,621	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	2,947,914	2,947,914	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287257	705.453	Reg Liab - ID Property Insurance Reserve	246,666	246,666	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Liab - UT Property Insurance Reserve	618,034	618,034	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	182,821	182,821	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287262	100.100	RL ITC	216,878	216,878	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	79,333	79,333	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.

287271	705.336	RL - Sale of RECs - UT	407,714	407,714	0	0	0	Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	46,788	46,788	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	31,065	31,065	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
287284	610.147	Reg Liability-Other - Balance ReClass	1,775,948	1,775,948	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287299	705.265	RL - OR Energy Conservation Charge	916,940	916,940	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(110,107)	(110,107)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	23,158,861	23,158,861	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	Reg Liability - BPA Balancing Account - WA	78,080	78,080	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287374	100.105	Income Tax WA Flow-through	1,394,941	1,394,941	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287389	610.145	RL- DSM Balance	960,769	960,769	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287418	705.241	RL- Alternative Rate for Energy Program - CARE - CA	149,487	149,487	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,291,592	1,291,592	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	437,540	437,540	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	RL - WA Low Energy Program	(441,017)	(441,017)	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287473	705.270	RL - Blue Sky Program OR	576,854	576,854	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	144,619	144,619	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	59,397	59,397	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,752,102	1,752,102	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	30,111	30,111	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	188,821	188,821	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	1,951,039	1,951,039	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limit	163,970	163,970	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	67,160,666	67,160,666	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(14,138,174)	(14,138,174)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930,100 Oregon BETC Credits	902,107	902,107	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	653,588	653,588	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	146,441	146,441	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	17,327,170	17,327,170	0	0	0	Idaho state income tax credit carryforward.
287289		DTA Colorado Tax Credit Carryforward	260,437	260,437	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	271,106	271,106	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
287341	910.530	Injuries & Damages Accrual - Cash Basis	63,013,313	63,013,313	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287970	415.815	Insurance Reserve	(28,336,057)	(28,336,057)	0	0	0	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	64,400,058	64,400,058	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287215	910.936	Realized G/L Trading Sec	43,521	0	0	0	43,521	Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287754	705.450	Reg Liability - Property Insurance Reserve - CA	115,912	115,912	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287100	-----	Valuation Allowance for State Credit DTA	(12,145,909)	(12,145,909)	0	0	0	Valuation allowance against state income tax credits that may not be realized before they expire.
287179	910.535	Klamath Settlement Obligation	8,113,578	8,113,578	0	0	0	Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287182	505.105	Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	0	0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020.
287183	425.160	Lease Liability (Operating Lease)	2,673,016	2,673,016	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	350,057	350,057	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	70,462	70,462	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Obligation	1,697,901	1,697,901	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,874	57,874	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.

287240	605.301	Environmental Liability - Regulation	14,385,921	14,385,921	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	581,428	581,428	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270	-----	Valuation Allowance for DTA	(515,607)	(515,607)	0	0	0	Valuation allowance against items that may not be realized before they expire.
287290	425.150	Lewis River- LWD Fund Liab	272,073	272,073	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue	3,457	3,457	0	0	0	Accrued liability used to signing bonuses from credit card providers that are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	814,433	814,433	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,426	137,426	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	165,361	0	165,361	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	4,598,991	4,598,991	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	638,793	638,793	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	735,742	735,742	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,526,104	5,526,104	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,112,909	4,112,909	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	22,911	22,911	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	449,676	449,676	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	655,590	655,590	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,530,502	3,530,502	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287482	205.025	Fuel Cost Adjustment	1,653,301	1,653,301	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	-----	Non-curr def fed tax cor ben of int	295,790	295,790	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	(10,285)	(10,285)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	63,946	63,946	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	(2,221)	(2,221)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			(4)	(4)	0	0	0	
Subtotal - p234			777,003,313	745,994,607	165,361	0	30,843,345	
Less FASB 109 Above if not separately removed			(58,730,205)	(58,730,205)	0	0	0	
Less FASB 106 Above if not separately removed			2,340,890	0	0	0	2,340,890	
Total			833,392,628	804,724,812	165,361	0	28,502,455	

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

Account 281	A	B	C	D	E	F	G	
								Total
Electric:								
287960	-----	Accelerated Pollution Control Facilities Depreciation	(152,581,995)	(152,581,995)	0	0	0	Depreciation on pollution control facilities.
Rounding			0	0	0	0	0	
Subtotal - p275			(152,581,995)	(152,581,995)	0	0	0	
Less FASB 109 Above if not separately removed			0	0	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(152,581,995)	(152,581,995)	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

Account 282	A	B	C	D	E	F	G	
								Total
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."

287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,267,298)	(4,267,298)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	46,214	46,214	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	ARO Removal Costs	(25,568,359)	(25,568,359)	0	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	201,983,790	201,983,790	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(928,644)	0	0	0	(928,644)	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	2,889,388,103	2,889,388,103	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	14,527,147	14,527,147	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	5,063,745	5,063,745	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(21,919,053)	(21,919,053)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	25,858,104	25,858,104	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	771,672,111	(771,672,111)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	32,883,039	0	0	(32,883,039)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	114,761,204	0	0	(114,761,204)	PowerTax Report #257: General Book Allocation Group.
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,874)	(57,874)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(117,740)	(117,740)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	300,447,999	300,447,999	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(228,434,159)	(228,434,159)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	2,290,138	2,290,138	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established. CWIP Reserve.
287605	105.141	Debt AFUDC	(183,760,341)	(183,760,341)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(3,285,976)	(3,285,976)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(47,942,614)	(47,942,614)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(121,923,733)	(121,923,733)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3,372,503)	(3,372,503)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,010,857,579)	(5,010,857,579)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(92,042,835)	(92,042,835)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	19,536,031	0	0	0	19,536,031	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(253,754,340)	(253,754,340)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,923)	(383,923)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(241,671)	(241,671)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(281,955)	(281,955)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	180,057	0	0	0	180,057	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	4,087,239	0	4,087,239	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	152,581,995	152,581,995	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	23,192,964	23,192,964	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(456,564,700)	(456,564,700)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order stipulation (Docket PAC-E-13-04).
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	3,285,976	3,285,976	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.

287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(190,868,502)	(190,868,502)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax
287313	105.450	RL - Non-ARO Liability	253,754,340	253,754,340	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,685,664)	(2,685,664)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(23,245)	(23,245)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	139,294	139,294	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	12	12	0	0	0	
Subtotal - p275			(2,908,481,325)	(2,012,039,654)	(767,584,872)	18,607,387	(147,464,186)	
Less FASB 109 Above if not separately removed			(187,582,526)	(187,582,526)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in 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								
FERC 283 - Regulatory Assets								
287849	415.424	Contra RA - Deer Creek Abandonment	29,360,874	29,360,874	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	635,747	635,747	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	610,197	610,197	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	2,768,116	2,768,116	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	227,086	227,086	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	2,521,714	2,521,714	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	812,598	812,598	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
286925	415.728	Contra RA - Cholla U4 Closure OR	186,067	186,067	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926	415.729	Contra RA - Cholla U4 Closure UT	314,591	314,591	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	556,306	556,306	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286927	415.730	Contra RA - Cholla U4 Closure WY	104,574	104,574	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(3,964,990)	(3,964,990)	0	0	0	Regulatory asset established for the State of Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
287642	105.401	RA - ARO	(61,990,559)	(61,990,559)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(1,919,561)	(1,919,561)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287997	415.862	RA - CA Mobile Home Park Conversion	(54,489)	(54,489)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287994	415.929	RA - Carbon Decommissioning - CA	(177,176)	(177,176)	0	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(474,855)	(474,855)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286899	415.939	RA - Carbon Plant Decomm/Inventory - WY	128,650	128,650	0	0	0	Regulatory asset established to record WY's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286931	415.724	RA - Cholla U4 - Tax Flowthrough	(232,431)	(232,431)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts of depreciation flowthrough related to the Cholla U4 closure.
286920	415.725	RA - Cholla U4 Closure	(5,207,322)	(5,207,322)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286896	415.734	RA - Cholla Unrecovered Plant -CA	(1,113,454)	(1,113,454)	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736	RA - Cholla Unrecovered Plant -WY	(10,303,892)	(10,303,892)	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.

286913	415.720	RA - Community Solar - OR	(340,216)	(340,216)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(990,324)	(990,324)	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(5,852,410)	(5,852,410)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(384,610)	(384,610)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(10,160,893)	(10,160,893)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,704,435)	(1,704,435)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	173,514	173,514	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(9,355)	(9,355)	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(37,374)	(37,374)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(25,410)	(25,410)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(518,986)	(518,986)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(124,318)	(124,318)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(349,800)	(349,800)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287614	430.100	RA - Demand Side Management - Noncurrent	(47,254,175)	(47,254,175)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287981	415.920	RA - Depreciation Increase - Idaho	37,005	37,005	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(330,555)	(330,555)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,141,557)	(1,141,557)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclass	(960,769)	(960,769)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	152,215	152,215	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
287840	415.410	RA - Energy West Mining	(68,829,223)	(68,829,223)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(22,424,137)	(22,424,137)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	567,207	567,207	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287738	320.270	RA - FAS 158 Pension Liability	(105,617,137)	(105,617,137)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	504,200	504,200	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
286917	415.260	RA - Fire Risk Mitigation - CA	(3,396,997)	(3,396,997)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286933	415.655	RA - GHG Allocation - CA - Noncurrent	(390,628)	(390,628)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(67,920)	(67,920)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
286905	415.530	RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	0	0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(2,006,416)	(2,006,416)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(179,752)	(179,752)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(18,243)	(18,243)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287977	415.885	RA - Noncurrent Reclass - Other	(173,514)	(173,514)	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(472,387)	(472,387)	0	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback.
286910	415.200	RA - OR Transportation Electrification Pilot	(608,674)	(608,674)	0	0	0	Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
286933	415.645	RA - Oregon OCAT Expense Deferral	(315,433)	(315,433)	0	0	0	Regulatory asset account established to record the difference between the amount of Oregon Corporate Activity Tax incurred and the amount already recovered from customers.
287942	430.112	RA - Other - Balance Reclass	(1,775,948)	(1,775,948)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
286928	415.833	RA - Pension Settlement - CA	(119,548)	(119,548)	0	0	0	Regulatory asset established to recover California's portion of a pension settlement that occurred in 2018.
287583	415.826	RA - Pension Settlement - WA	(330,936)	(330,936)	0	0	0	Regulatory asset established to recover Washington's portion of a pension settlement that occurred in 2018.
287972	320.285	RA - Post Employment Costs	959,580	0	0	0	959,580	Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(833,168)	(833,168)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287864	415.852	RA - Powerdale Decommissioning - ID	(1,984)	(1,984)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287858	415.676	RA - Preferred Stock Redemption - WY	(22,435)	(22,435)	0	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287896	415.675	RA - Preferred Stock Redemption Loss - UT	(65,102)	(65,102)	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(10,369)	(10,369)	0	0	0	Reg Asset established to record Washington's portion of stock redemption costs.

287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(160,282)	(160,282)	0	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,405,757)	(1,405,757)	0	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(4,249,328)	(4,249,328)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(91,924)	(91,924)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287960	415.855	RA - Storm Damage Deferral - CA	(63,215)	(63,215)	0	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to a storm in California.
286911	415.430	RA - Transportation Electrification Pilot - CA	76,022	76,022	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
286912	415.431	RA - Transportation Electrification Pilot - WA	(54,461)	(54,461)	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
287899	415.878	RA - UT Liquidation Damages	(111,869)	(111,869)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287906	415.863	RA - UT Subscriber Solar Program	(477,156)	(477,156)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	4,249,328	4,249,328	0	0	0	To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287639	415.510	RA - WA Colstrip #3	(1,077)	(1,077)	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
286904	415.520	RA - WA Decoupling Mechanism	(1,254,592)	(1,254,592)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	0	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
287848	320.281	RA - Post Retirement Settlement Loss	(684,959)	(684,959)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287917	705.451	RL - Property Insurance Reserve - OR	(3,384,516)	(3,384,516)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(4,088,908)	(4,088,908)	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM	(10,423,467)	(10,423,467)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to another regulatory asset for frozen derivative.
FERC 283 - Other								
287661	425.360	Hermiston Swap	(657,828)	(657,828)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287569	720.805	FAS 158 Funded Pension Asset	(2,045,357)	(2,045,357)	0	0	0	Represents the funded pension asset under FAS 158.
286909	720.815	FAS 158 Post-Retirement Asset	(4,205,004)	(4,205,004)	0	0	0	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(457,294)	(457,294)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287669	210.180	Prepaid Membership Fees	(79,151)	(79,151)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287907	210.185	Prepaid Aircraft Maintenance	(49,913)	(49,913)	0	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
287909	210.195	Prepaid - Surety Bond	(54,048)	(54,048)	0	0	0	Prepaid account established to record prepaid surety bond costs that will be amortized ratably over the period of coverage.
287665	210.130	Prepaid Taxes - ID PUC	(88,939)	(88,939)	0	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(293,384)	(293,384)	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(5,115,741)	0	0	0	(5,115,741)	Book-tax difference associated with the limbo of deductibility of property taxes.
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	0	(3,391,794)	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287664	210.120	Prepaid Taxes - UT PUC	(764,742)	(764,742)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287564	425.130	Rogue River-Habitat Enhance	(73,388)	(73,388)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287770	120.205	Trapper Mining Stock Basis	(1,135,743)	(1,135,743)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(369,250)	0	0	0	(369,250)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(716,704)	0	0	0	(716,704)	To record unrealized gains/losses from the long term incentive plan.
287965	415.836	Current Asset Frozen MTM	(2,729,473)	(2,729,473)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to another regulatory asset for frozen derivative.
287492	----	OR BETC - Purchased Credits - Non-Cash	(30,753)	(30,753)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			(3)	(3)	0	0	0	
Subtotal - p277			(365,071,741)	(356,437,832)	0	0	(8,507,535)	(126,374)
Less FASB 109 Above if not separately removed			(91,924)	(91,924)	0	0	0	0
Less FASB 106 Above if not separately removed			0	0	0	0	0	0
Total			(364,979,817)	(356,345,908)	0	0	(8,507,535)	(126,374)

Instructions for Account 283:

- 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

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	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	
2	ADIT-281	Sch. 281 Below	(143,583,856)	(143,583,856)	0	0	0	
3	ADIT-283	Sch. 283 Below	(382,442,919)	(347,237,015)	0	(8,687,026)	564,847	
4	ADIT-190	Sch. 190 Below	760,699,650	734,406,559	561,449	0	25,731,642	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,629,242,901)	(1,684,093,852)	(806,117,724)	7,923,760	(119,871,361)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.0164%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(806,117,724)	2,299,193	(11,012,015)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(814,830,546)
9	Beginning of Year Total (Attachment 1)				(767,419,511)	2,930,617	(10,940,061)	(775,428,955)
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						(795,129,751)

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

Schedule ADIT-190

Description	Form 1 Reference	Total Company	Gas, Prod., Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287180	505.450	Accrued Payroll Taxes	3,085,569	0	0	3,085,569	Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560	Pension Liability UMWUA Withdrawal	28,303,872	28,303,872	0	0	Accrued liability for the Energy West Mining UMWUA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	6,376,812	0	0	6,376,812	Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200	Deferred Comp. Accrual - Cash Basis	2,134,413	0	0	2,134,413	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	784,322	0	0	784,322	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual - Cash Basis	381,172	381,172	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	7,405,733	0	0	7,405,733	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	546,673	0	0	546,673	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	5,397,392	0	0	5,397,392	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462	720.820	FAS 158 SERP Liability	13,200,090	13,200,090	0	0	0 Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287249	415.839	NonCurr Liab - Frozen MTM	8,961,246	8,961,246	0	0	0 Non-current liability for frozen mark to market derivatives.
Regulatory Liabilities:							
287045	610.155	RL - WA - Plant Closure Costs	333,329	333,329	0	0	Regulatory liability established to record the authorized plant closure costs for Jim Bridger and Colstrip Unit 4 pursuant to Docket UE-191024.
287047	610.150	RL - Bridger Accelerated Depreciation & Reclamation - OR	894,814	894,814	0	0	Regulatory liability established to record the authorized deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
287048	705.425	RL - Bridger Accelerated Depreciation - WA	626,813	626,813	0	0	Regulatory liability established to record the deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim Bridger Plant pursuant to Docket UE-191024.
287049	705.352	RL - Klamath Dams Removal - CA	64,244	64,244	0	0	Regulatory liability established to record the giveback of excess funds collected from California customers for Klamath River Dams Removal.
287051	705.340	RL - Income Tax Deferral - CA	693,274	693,274	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287053	705.342	RL - Income Tax Deferral - OR	1,621,622	1,621,622	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL - Income Tax Deferral - WA	2,194,452	2,194,452	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287056	705.345	RL - Income Tax Deferral - WY	201,039	201,039	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	488,095	488,095	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	2,082,742	2,082,742	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287063	705.348	RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	5,683,657	5,683,657	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	3,140,136	3,140,136	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	8,468,227	8,468,227	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.

287111	705.287	RL - Protected PP&E EDIT - CA	7,993,123	7,993,123	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	20,492,984	20,492,984	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	89,706,728	89,706,728	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	20,945,893	20,945,893	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	50,899,241	50,899,241	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	158,475,755	158,475,755	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	378,524	378,524	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	5,155,427	5,155,427	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	8,877,468	8,877,468	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287173	415.942	RL - Steam Decommissioning - WA	877,647	877,647	0	0	0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger incremental decommissioning pursuant to Docket UE-191024
287174	705.410	RL - Cholla Decommissioning - CA	(12,328)	(12,328)	0	0	0	Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175	705.411	RL - Cholla Decommissioning - ID	619,166	619,166	0	0	0	Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176	705.412	RL - Cholla Decommissioning - OR	2,054,922	2,054,922	0	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413	RL - Cholla Decommissioning - UT	4,683,378	4,683,378	0	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178	705.414	RL - Cholla Decommissioning - WY	(38,198)	(38,198)	0	0	0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287184	705.605	RL - OR Clean Fuels Program	1,221,813	1,221,813	0	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entities, to be used to fund programs that benefit Oregon customers.
287188	100.121	RL - Income Tax Property Flowthru	(62,855,975)	(62,855,975)	0	0	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL - Income Tax Property Flowthru - PMI	636,942	636,942	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287191	705.280	RL - Non-Property EDIT - CA	99,863	99,863	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287195	705.284	RL - Non-Property EDIT - WA	260,950	260,950	0	0	0	Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287198	320.279	RL - FAS 158 Post-Retirement	6,465,408	6,465,408	0	0	0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL - WA Decoupling Mechanism	81,566	81,566	0	0	0	Regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	8,565,043	8,565,043	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	148,244	148,244	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,673,798	1,673,798	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287213	425.381	RL - BPA Balance Act - ID	6,863	6,863	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	15,026	15,026	0	0	0	Contra regulatory liability established to account for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287227	705.531	RL - UT Solar Feed-in Tariff - NC	3,026,841	3,026,841	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287231	705.519	RL - WA Def NPC - Noncurrent	680,043	680,043	0	0	0	Regulatory liability established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287233	705.515	RL - OR Def NPC - Noncurrent	1,952,262	1,952,262	0	0	0	Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established to record the Oregon 2017 FERC Refund.
287235	705.511	RL - CA Def NPC - Noncurrent	574,598	574,598	0	0	0	Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287237	705.755	RL - Noncurrent Reclass-Other	85,990	85,990	0	0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Revenue	1,525,563	1,525,563	0	0	0	Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances.
287252	705.263	RL - Sale of REC - WA	9,790	9,790	0	0	0	Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credits revenue that will be given back to Washington customers.
287262	100.100	RL ITC	141,964	141,964	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	84,697	84,697	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	325,872	325,872	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	108,478	108,478	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.

287274	705.261	RL - Sale of RECs - OR	105,801	105,801	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company. This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287284	610.147	Reg Liability-Other - Balance Reclass	3,361,531	3,361,531	0	0	0	
287299	705.265	RL - OR Energy Conservation Charge	953,780	953,780	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146	OR Reg Asset/Liab Cons	(111,560)	(111,560)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.402	ARO Reg Liabilities	17,231,816	17,231,816	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	Reg Liability - BPA Balancing Account - WA	205,301	205,301	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287389	610.145	RL- DSM Balance	867,977	867,977	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287390	610.141	RL - WA Rate Refunds	700,026	700,026	0	0	0	Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395	730.175	RL - FAS 133 Derivatives - Unrealized Gain/Loss	13,041,268	13,041,268	0	0	0	Regulatory liability established to record the effects of changes in fair value of certain derivative instruments entered into to hedge the Company's future retail resource requirements.
287418	705.241	RL- Alternative Rate for Energy Program - CARE - CA	153,908	153,908	0	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,272,061	1,272,061	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	336,911	336,911	0	0	0	Regulatory liability established to record the balancing account activity for the Utah Home Energy LifeLine Program.
287453	610.143	RL - WA Low Energy Program	(640,880)	(640,880)	0	0	0	Regulatory liability established to record the balancing account activity for the Washington Low Income Energy Assistance Program.
287473	705.270	RL - Blue Sky Program OR	550,267	550,267	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	122,968	122,968	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	33,026	33,026	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,390,294	1,390,294	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	36,773	36,773	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	161,800	161,800	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287486	415.926	RL - Depreciation Decrease - OR	1,317,194	1,317,194	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limitation	187,893	187,893	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	66,976,846	66,976,846	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(14,104,595)	(14,104,595)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930,100 Oregon BETC Credits	584,208	584,208	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	331,353	331,353	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	75,465	75,465	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	18,813,201	18,813,201	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	132,444	132,444	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	275,386	275,386	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
87341/28797/10.530/415.8		Injuries & Damages Accrual - Cash Basis	34,476,231	34,476,231	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	72,638,523	72,638,523	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287100	-----	Valuation Allowance for State Credit DTA	(12,292,199)	(12,292,199)	0	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration.
287179	910.535	Klamath Settlement Obligation	584,654	584,654	0	0	0	Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287183	425.160	Lease Liability (Operating Lease)	2,709,404	2,709,404	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.225	Deferred Revenue - Other	206,891	206,891	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	57,400	57,400	0	0	0	Reserve against receivable due from joint owners.
287215	910.936	Realized G/L Trading Sec	728	0	0	0	728	Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287216	605.715	Trapper Mine Contract Obligation	1,983,464	1,983,464	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	57,715	57,715	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	18,518,922	18,518,922	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	575,286	575,286	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287253	705.400	Reg Liab - OR Injuries & Damages Reserve	3,178,712	3,178,712	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.

287254	705.450	Reg Liability - Property Insurance Reserve - CA	136,890	136,890	0	0	0	Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287256	705.452	Reg Liab - WA Property Insurance Reserve	(4,641)	(4,641)	0	0	0	Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Liab - ID Property Insurance Reserve	274,582	274,582	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Liab - UT Property Insurance Reserve	431,027	431,027	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	227,366	227,366	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287270	-----	Valuation Allowance for DTA	(2,718,055)	(2,718,055)	0	0	0	Valuation allowance against state net operating loss carryforwards that may not be utilized before expiration.
287290	425.150	Lewis River- LWD Fund Liab	262,450	262,450	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	532,974	532,974	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,567	137,567	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Transmission Service Deposit	561,449	0	561,449	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	4,608,428	4,608,428	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	872,366	872,366	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	828,264	828,264	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,361,820	5,361,820	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,081,653	4,081,653	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	15,274	15,274	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	406,016	406,016	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	571,190	571,190	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,660,987	3,660,987	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287447	720.830	Western Coal Carr Ret Med Accrual	2,065,766	0	0	0	2,065,766	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287482	205.025	Fuel Cost Adjustment	670,527	670,527	0	0	0	Deferred tax account represents the difference between book income capitalized to inventory and taxable income from Bridger coal.
287807	-----	Non-curr def fed tax cor ben of int	332,209	332,209	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	(11,973)	(11,973)	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	71,819	71,819	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	(2,588)	(2,588)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			19	19	0	0	0	
Subtotal - p234			701,421,321	673,062,464	561,449	0	27,797,408	
Less FASB 109 Above if not separately removed			(61,344,095)	(61,344,095)	0	0	0	
Less FASB 106 Above if not separately removed			2,065,766	0	0	0	2,065,766	
Total			760,699,650	734,406,559	561,449	0	25,731,642	

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

Account 281	A	B	C	D	E	F	G	
								Total
Electric:								
287960	-----	Accelerated Pollution Control Facilities Depreciation	(143,583,856)	(143,583,856)	0	0	0	Depreciation on pollution control facilities.
Rounding			0	0	0	0	0	
Subtotal - p275			(143,583,856)	(143,583,856)	0	0	0	
Less FASB 109 Above if not separately removed			0	0	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(143,583,856)	(143,583,856)	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.

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,138,516)	(4,138,516)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	39,220	39,220	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	Asset Retirement Obligation	(30,835,148)	(30,835,148)	0	0	0	Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142	Avoided Costs	211,963,420	211,963,420	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(110,631)	0	0	(110,631)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	3,151,269,034	3,151,269,034	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	13,841,533	13,841,533	0	0	0	Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
287605	105.146	Capitalization of Test Energy	5,627,948	5,627,948	0	0	0	Book-tax basis difference related to test energy revenues which are received/learned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(24,282,107)	(24,282,107)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,979,766	24,979,766	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	806,855,823	(806,855,823)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	33,645,425	0	0	(33,645,425)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	116,484,291	0	0	(116,484,291)	PowerTax Report #257: General Book Allocation Group.
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(15,024)	(15,024)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	332,638,465	332,638,465	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(248,847,482)	(248,847,482)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,611,162	1,611,162	0	0	0	Reserve established for inactive projects included in CWIP.
287605	105.141	Debt AFUDC	(189,606,230)	(189,606,230)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,953,665)	(1,953,665)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(46,629,188)	(46,629,188)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(134,198,080)	(134,198,080)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3,045,255)	(3,045,255)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,364,730,483)	(5,364,730,483)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(93,273,943)	(93,273,943)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	16,721,417	0	0	16,721,417	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.131	Idaho Disallowed Loss	513,632	513,632	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(269,264,827)	(269,264,827)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
286914	415.525	RA - Lease Depreciation - Timing Difference	(342,036)	(342,036)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(303,919)	(303,919)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,961,866	0	0	0	3,961,866	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	176,650	0	176,650	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	143,583,856	143,583,856	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	24,168,945	24,168,945	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(497,930,703)	(497,930,703)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Steam Decommissioning - ID	(298,254)	(298,254)	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decommissioning costs associated with steam assets.
287222	415.934	RL - Steam Decommissioning - UT	4,192,908	4,192,908	0	0	0	Regulatory liability established to defer Utah's share of the incremental decommissioning costs associated with steam assets.
287223	415.935	RL - Steam Decommissioning - WY	696,887	696,887	0	0	0	Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs associated with steam assets.
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,953,665	1,953,665	0	0	0	Deferred tax balance related to the regulatory liability related to protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.

287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(192,181,929)	(192,181,929)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax
287313	105.450	RL - Non-ARO Liability	269,264,827	269,264,827	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,715,908)	(2,715,908)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(41,832)	(41,832)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	94,152	94,152	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	7,887,679	7,887,679	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	0	0	0	0	0	
Subtotal - p275			(3,054,144,040)	(2,117,907,804)	(806,679,173)	16,610,786	(146,167,850)	
Less FASB 109 Above if not separately removed			(190,228,264)	(190,228,264)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	

Instructions for Account 282:

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
286688	320.287	RA - Pension Settlement - UT	(438,406)	(438,406)	0	0	0	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286687	320.286	RA - Pension Settlement - OR	(1,094,882)	(1,094,882)	0	0	0	Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286689	320.288	RA - Pension Settlement - WY	(502,545)	(502,545)	0	0	0	Regulatory asset established to defer Wyoming's portion of the pension settlement loss that occurred in 2021.
286890	415.100	RA - Equity Advisory Group - WA	(131,620)	(131,620)	0	0	0	Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.
286891	415.943	RA - Covid-19 Bill Assist Program - OR	(2,660,190)	(2,660,190)	0	0	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892	415.944	RA - Covid-19 Bill Assist Program - WA	(739,088)	(739,088)	0	0	0	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
286893	415.755	RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0	0	Regulatory asset established to record Washington's share of major maintenance expense for the Colstrip Unit No. 4.
286894	415.261	RA - Wildland Fire Protection - UT	245,317	245,317	0	0	0	Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286896	415.734	RA - Cholla Unrecovered Plant -CA	(1,054,156)	(1,054,156)	0	0	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898	415.736	RA - Cholla Unrecovered Plant -WY	(9,835,533)	(9,835,533)	0	0	0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Contra-regulatory asset established to record a probable disallowance of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Contra-regulatory asset established to record a probable disallowance of California's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904	415.520	RA - WA Decoupling Mechanism	(34,505)	(34,505)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910	415.200	RA - OR Transportation Electrification Pilot	(1,413,171)	(1,413,171)	0	0	0	Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286911	415.430	RA - Transportation Electrification Pilot - CA	54,041	54,041	0	0	0	Regulatory asset established to defer costs related to California's pilot programs aimed at accelerating transportation electrification in California.
286912	415.431	RA - Transportation Electrification Pilot - WA	(144,580)	(144,580)	0	0	0	Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286913	415.720	RA - Community Solar - OR	(478,518)	(478,518)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
286917	415.260	RA - Fire Risk Mitigation - CA	(5,475,011)	(5,475,011)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920	415.725	RA - Cholla U4 Closure	(4,270,012)	(4,270,012)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286925	415.728	Contra RA - Cholla U4 Closure OR	25,590	25,590	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926	415.729	Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286927	415.730	Contra RA - Cholla U4 Closure WY	101,169	101,169	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286928	415.833	RA - Pension Settlement - CA	(197,233)	(197,233)	0	0	0	Regulatory asset established to recover California's portion of pension settlement losses.
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	151,006	151,006	0	0	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.

286930	415.426	RA - 2020 GRC - Meters Replaced by AMI - OR	(3,408,499)	(3,408,499)	0	0	0	Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
286933	415.645	RA - Oregon OCAT Expense Deferral	(157,481)	(157,481)	0	0	0	Regulatory asset account established to record the difference between the amount of Oregon
286933	415.655	RA - GHG Allocation - CA - Noncurrent	(717,234)	(717,234)	0	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances.
286936	415.255	RA - Wind Test Energy Deferral - WY	(54,344)	(54,344)	0	0	0	Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-EM-21
286938	415.646	RA - Oregon Metro Business Tax	(6,185)	(6,185)	0	0	0	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Docket UM 2138.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(96,413)	(96,413)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through California rates.
287571	415.702	RA - Lake Side Settlement - WY	(173,033)	(173,033)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287573	415.873	RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3,181,956)	(3,181,956)	0	0	0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals.
287576	430.110	RA - DSM Balance Reclass	(867,977)	(867,977)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826	RA - Pension Settlement - WA	(620,092)	(620,092)	0	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(9,471)	(9,471)	0	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287591	415.301	RA - Environmental Costs - WA	746,616	746,616	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(5,130,426)	(5,130,426)	0	0	0	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM) deferrals.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(6,504,909)	(6,504,909)	0	0	0	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) deferrals.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(62,696)	(62,696)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(7,094)	(7,094)	0	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
287614	430.100	RA - Demand Side Management - Noncurrent	(51,023,353)	(51,023,353)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287634	415.300	RA - Environmental Costs	(27,388,281)	(27,388,281)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)	0	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287642	105.401	RA - ARO	(59,035,189)	(59,035,189)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(697,297)	(697,297)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287738	320.270	RA - FAS 158 Pension Liability	(67,543,831)	(67,543,831)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	318,612	318,612	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(49,203)	(49,203)	0	0	0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) deferrals.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	85,990	85,990	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287840	415.410	RA - Energy West Mining	(47,792,143)	(47,792,143)	0	0	0	Regulatory asset established to record the deferral of costs associated with the Utah Mine Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	310,618	310,618	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	704,078	704,078	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,984,599	1,984,599	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	1,054,042	1,054,042	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	720,231	720,231	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848	320.281	RA - Post Retirement Settlement Loss	(504,200)	(504,200)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287849	415.424	Contra RA - Deer Creek Abandonment	11,404,387	11,404,387	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287858	415.676	RA - Preferred Stock Redemption - WY	(15,443)	(15,443)	0	0	0	Regulatory asset established to record Wyoming's portion of stock redemption costs.
287861	415.857	RA - Deferred Overburden Costs - ID	(159,803)	(159,803)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(418,867)	(418,867)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,147,759)	(1,147,759)	0	0	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(11,018)	(11,018)	0	0	0	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals.
287886	415.837	RA - Frozen MTM	(8,961,246)	(8,961,246)	0	0	0	Regulatory asset related to frozen mark to market derivatives.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(51,369)	(51,369)	0	0	0	Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(22,227,020)	(22,227,020)	0	0	0	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(1,019,480)	(1,019,480)	0	0	0	Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers.
287899	415.878	RA - UT Liquidation Damages	(103,264)	(103,264)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287903	415.879	RA - Liquidation Damages - N2 - WY	(16,840)	(16,840)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(472,366)	(472,366)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287911	415.699	RA - BPA Balancing Account - OR	(887,962)	(887,962)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.

287917	705.451	RL - Property Insurance Reserve - OR	(5,705,317)	(5,705,317)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(534,984)	(534,984)	0	0	0	Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(99,085)	(99,085)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(389,389)	(389,389)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287939	415.115	RA - Utah STEP Pilot Program Balance Account	2,670,717	2,670,717	0	0	0	Regulatory asset established to record the balancing account activity for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942	430.112	RA - Other - Balance Reclass	(3,361,531)	(3,361,531)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287960	415.855	RA - Storm Damage Deferral - CA	(96,569)	(96,569)	0	0	0	Regulatory Asset established to defer storm related costs in California
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(2,670,717)	(2,670,717)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287972	320.285	RA - Post Employment Costs	2,103,559	0	0	0	2,103,559	Regulatory asset established as an offset to the increase in post-employment obligations.
287977	415.885	RA - Noncurrent Reclass - Other	(85,990)	(85,990)	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287981	415.920	RA - Depreciation Increase - Idaho	(3,427,447)	(3,427,447)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014 and the implementation of new rates effective January 1, 2021.
287982	415.921	RA - Depreciation Increase - Utah	(299,074)	(299,074)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,032,837)	(1,032,837)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Steam Deferred Depreciation - UT	(1,192,930)	(1,192,930)	0	0	0	Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to Docket 20-035-04.
287994	415.929	RA - Carbon Decommissioning - CA	(92,132)	(92,132)	0	0	0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as directed in the California general rate order/stipulation.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(44,810)	(44,810)	0	0	0	Regulatory asset established to record Utah's portion of stock redemption costs.
287997	415.862	RA - CA Mobile Home Park Conversion	(53,420)	(53,420)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
FERC 283 - Other								
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
286909	720.815	FAS 158 Post-Retirement Asset	(8,109,999)	(8,109,999)	0	0	0	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286918	210.175	Prepaid - FSA O&M - East	(418,623)	(418,623)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170	Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
287336	730.120	FAS 133 Derivatives - Book Unrealized	(13,026,247)	(13,026,247)	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287492	-----	OR BETC - Purchased Credits - Non-Cash	(15,848)	(15,848)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287564	425.130	Rogue River-Habitat Enhance	(96,044)	(96,044)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license. PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287569	720.805	FAS 158 Funded Pension Asset	(15,544,398)	(15,544,398)	0	0	0	Represents the funded pension asset under FAS 158.
287661	425.360	Hermiston Swap	(615,614)	(615,614)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287662	210.100	Prepaid Taxes - OR PUC	(352,188)	(352,188)	0	0	0	Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	Prepaid Taxes - UT PUC	(852,418)	(852,418)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(69,907)	(69,907)	0	0	0	Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(76,620)	(76,620)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(5,295,232)	0	0	(5,295,232)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287770	120.205	Trapper Mining Stock Basis	(944,320)	(944,320)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(582,461)	0	0	0	(582,461)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287907	210.185	Prepaid Aircraft Maintenance	(24,587)	(24,587)	0	0	0	Prepaid account established for prepaid aircraft maintenance costs.
287908	210.190	Prepaid Water Rights	(98,924)	(98,924)	0	0	0	Prepaid account for prepaid water rights and water fees.
287915	910.937	LTIP Mark to Mkt Gain/Loss	(956,251)	0	0	0	(956,251)	To record unrealized gains/losses from the long term incentive plan.
Rounding			(16)	(16)	0	0	0	
Subtotal - p277			(382,542,004)	(347,336,100)	0	(8,687,026)	564,847	
Less FASB 109 Above if not separately removed			(99,085)	(99,085)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(382,442,919)	(347,237,015)	0	(8,687,026)	564,847	

Instructions for Account 283:

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

2. ADIT items related only to Transmission are directly assigned to Column D

3. ADIT items related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F

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

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

Summary Table: (Excess) / Deficient ADIT		
Source	Rate Base Adjustment	Income Tax Allowance
Att 1B - 2017 TCJA	(356,992,668)	(19,896,011)
Total	(356,992,668)	(19,896,011)
	Appendix A, Line 33B	Appendix A, Line 135b

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

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

Description	Accumulated Deferred Income Tax				Excess Deferred Income Tax		
	FERC Acct.	Pre		Post	Total	Protected	Non-Protected
		Tax Rate Change	Tax Rate Change	Tax Rate Change			
Account: Deferred Income Tax Asset	190	258,171,524	195,205,324	(62,966,200)	0	0	62,966,200
Account: Deferred Income Tax Liability: Accumulated Amortization Property	261	(281,151,789)	(192,144,618)	89,007,171	0	0	(89,007,171)
Account: Deferred Income Tax Liability: Other Property	282	(2,513,376,192)	(2,580,980,100)	(67,603,908)	(1,222,728,845)	(1,365,554,180)	138,653,963
Account: Deferred Income Tax Liability: Other	283	(4,392,572,251)	(2,781,219,490)	1,611,352,761	0	0	(1,611,352,761)
Subtotal: Accumulated Deferred Income Tax		(4,975,926,768)	(3,190,264,818)	1,785,661,950	(1,222,728,845)	(1,365,554,180)	138,653,963
Other Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	0	(190,117,955)
Other Regulatory Liabilities	254	(418,440)	(271,514)	146,926	0	0	(146,926)
Total Excess Deferred Income Tax		(4,569,184,891)	(2,933,443,641)	(1,635,741,344)	(1,222,728,845)	(1,365,554,180)	138,653,963
Gross-Up				(253,294,193)	420,272,131	(136,977,938)	
Excess Deferred Income Tax Regulatory Liability	284			(1,889,035,537)	(1,743,460,874)	(235,574,663)	

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

Description	Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax	(458,886,820)	(351,666,820)	(87,219,915)
Other	(1,222,848,514)	(869,031,925)	(353,816,589)
Total Excess Deferred Income Tax Before Gross-Up	(1,681,735,334)	(1,220,698,745)	(461,036,584)

- A The net liability for excess deferred income tax is recorded in FERC Acct. 284 and is being amortized to FERC Acct. 411.1.
- B Protected Excess Deferred Income Tax is being amortized using the Reverse South Georgia Method over the remaining regulatory life of the assets.
- C Non-Protected Excess Deferred Income Tax is being amortized over a five-year period.

TABLE 3: Annual Trackings of (Excess) or Deficient ADT

#	Year	Remaino Regulatory	FERC Transmission Allocable Excess Deferred Income Tax						Non-Protected ADT (7/219,175)	Annual Amortization		Formula Rate Inputs				
			Transmission (344,474,960)		Protected EDIT (RS)MD (5,706,735)		Intangible (1,395,176)			End Balance	Average	Gross-Up Factor	(Excess) / Deficient ADT	Gross-Up	Asset (Liability)	ADT
			Amort.	End Balance	Amort.	End Balance	Amort.	End Balance								
1	12/31/2018	46.0	7,488,587	(306,989,428)	15.9	(664,575)	(5,432,190)	15.9	(87,747)	(1,307,429)	0.0	458,886,821	0	0	0	0
2	12/31/2018	46.0	(7,488,587)	(306,989,428)	15.9	(664,575)	(5,432,190)	15.9	(87,747)	(1,307,429)	0.0	458,886,821	0	0	0	0
3	12/31/2020	46.0	(7,488,587)	(302,009,234)	15.9	(664,575)	(4,703,010)	15.9	(87,747)	(1,131,935)	0.0	366,940,673	3,777,427	210.	366,940,673	119,631,548
4	12/31/2021	53.2	(6,475,094)	(315,534,140)	18.5	(613,337)	(4,389,873)	18.5	(75,415)	(1,058,520)	0.0	289,050,292	3,474,027	210.	289,050,292	113,144,964
5	12/31/2022	53.2	(6,475,094)	(320,019,046)	18.5	(613,337)	(4,076,330)	18.5	(75,415)	(981,100)	0.0	217,148,651	3,277,006,651	210.	217,148,651	108,608,363
6	12/31/2023	53.2	(6,475,094)	(302,263,952)	18.5	(613,337)	(3,762,989)	18.5	(75,415)	(905,690)	0.0	139,896,010	3,077,562,641	210.	139,896,010	100,171,892
7	12/31/2024	53.2	(6,475,094)	(288,108,858)	18.5	(613,337)	(3,449,652)	18.5	(75,415)	(830,273)	0.0	50,308,795	2,882,567,749	210.	50,308,795	97,844,292
8	12/31/2025	53.2	(6,475,094)	(269,633,764)	18.5	(613,337)	(3,136,325)	18.5	(75,415)	(754,855)	0.0	(6,863,845)	(259,524,949)	210.	(6,863,845)	66,886,242
9	12/31/2026	53.2	(6,475,094)	(248,138,670)	18.5	(613,337)	(2,822,988)	18.5	(75,415)	(679,445)	0.0	(6,863,845)	(236,061,103)	210.	(6,863,845)	83,458,461
10	12/31/2027	53.2	(6,475,094)	(223,638,576)	18.5	(613,337)	(2,509,651)	18.5	(75,415)	(604,030)	0.0	(6,863,845)	(213,597,257)	210.	(6,863,845)	91,208,862
11	12/31/2028	53.2	(6,475,094)	(200,209,482)	18.5	(613,337)	(2,196,314)	18.5	(75,415)	(528,615)	0.0	(6,863,845)	(192,133,411)	210.	(6,863,845)	88,982,901
12	12/31/2029	53.2	(6,475,094)	(183,733,388)	18.5	(613,337)	(1,882,977)	18.5	(75,415)	(453,200)	0.0	(6,863,845)	(169,669,565)	210.	(6,863,845)	80,748,122
13	12/31/2030	53.2	(6,475,094)	(157,258,294)	18.5	(613,337)	(1,569,640)	18.5	(75,415)	(377,785)	0.0	(6,863,845)	(147,205,719)	210.	(6,863,845)	64,507,341
14	12/31/2031	53.2	(6,475,094)	(130,783,200)	18.5	(613,337)	(1,256,303)	18.5	(75,415)	(302,370)	0.0	(6,863,845)	(124,741,873)	210.	(6,863,845)	42,269,562
15	12/31/2032	53.2	(6,475,094)	(104,308,106)	18.5	(613,337)	(942,966)	18.5	(75,415)	(226,955)	0.0	(6,863,845)	(102,277,027)	210.	(6,863,845)	20,031,781
16	12/31/2033	53.2	(6,475,094)	(77,833,012)	18.5	(613,337)	(632,629)	18.5	(75,415)	(151,540)	0.0	(6,863,845)	(79,812,181)	210.	(6,863,845)	77,784,002
17	12/31/2034	53.2	(6,475,094)	(51,357,918)	18.5	(613,337)	(322,292)	18.5	(75,415)	(76,125)	0.0	(6,863,845)	(57,346,335)	210.	(6,863,845)	37,568,221
18	12/31/2035	53.2	(6,475,094)	(24,882,824)	18.5	(613,337)	(2,955)	18.5	(75,415)	(710)	0.0	(6,863,845)	(34,868,489)	210.	(6,863,845)	73,319,432
19	12/31/2036	53.2	(6,475,094)	(218,407,730)	18.5	(2,955)	0	18.5	(710)	0	0.0	(6,475,094)	(218,407,730)	210.	(6,475,094)	289,633,892
20	12/31/2037	53.2	(6,475,094)	(211,932,636)	0	0	0	0	0	0	0.0	(6,475,094)	(211,932,636)	210.	(6,475,094)	69,995,126
21	12/31/2038	53.2	(6,475,094)	(205,457,542)	0	0	0	0	0	0	0.0	(6,475,094)	(205,457,542)	210.	(6,475,094)	27,441,630
22	12/31/2039	53.2	(6,475,094)	(198,982,448)	0	0	0	0	0	0	0.0	(6,475,094)	(198,982,448)	210.	(6,475,094)	263,815,592
23	12/31/2040	53.2	(6,475,094)	(192,507,354)	0	0	0	0	0	0	0.0	(6,475,094)	(192,507,354)	210.	(6,475,094)	255,269,372
24	12/31/2041	53.2	(6,475,094)	(186,032,260)	0	0	0	0	0	0	0.0	(6,475,094)	(186,032,260)	210.	(6,475,094)	246,681,342
25	12/31/2042	53.2	(6,475,094)	(179,557,166)	0	0	0	0	0	0	0.0	(6,475,094)	(179,557,166)	210.	(6,475,094)	238,095,304
26	12/31/2043	53.2	(6,475,094)	(173,082,072)	0	0	0	0	0	0	0.0	(6,475,094)	(173,082,072)	210.	(6,475,094)	229,509,266
27	12/31/2044	53.2	(6,475,094)	(166,606,978)	0	0	0	0	0	0	0.0	(6,475,094)	(166,606,978)	210.	(6,475,094)	220,923,228
28	12/31/2045	53.2	(6,475,094)	(160,131,884)	0	0	0	0	0	0	0.0	(6,475,094)	(160,131,884)	210.	(6,475,094)	212,337,190
29	12/31/2046	53.2	(6,475,094)	(153,656,790)	0	0	0	0	0	0	0.0	(6,475,094)	(153,656,790)	210.	(6,475,094)	203,751,152
30	12/31/2047	53.2	(6,475,094)	(147,181,696)	0	0	0	0	0	0	0.0	(6,475,094)	(147,181,696)	210.	(6,475,094)	195,165,114
31	12/31/2048	53.2	(6,475,094)	(140,706,602)	0	0	0	0	0	0	0.0	(6,475,094)	(140,706,602)	210.	(6,475,094)	186,579,076
32	12/31/2049	53.2	(6,475,094)	(134,231,508)	0	0	0	0	0	0	0.0	(6,475,094)	(134,231,508)	210.	(6,475,094)	178,000,038
33	12/31/2050	53.2	(6,475,094)	(127,756,414)	0	0	0	0	0	0	0.0	(6,475,094)	(127,756,414)	210.	(6,475,094)	169,420,000
34	12/31/2051	53.2	(6,475,094)	(121,281,320)	0	0	0	0	0	0	0.0	(6,475,094)	(121,281,320)	210.	(6,475,094)	160,839,962
35	12/31/2052	53.2	(6,475,094)	(114,806,226)	0	0	0	0	0	0	0.0	(6,475,094)	(114,806,226)	210.	(6,475,094)	152,259,924
36	12/31/2053	53.2	(6,475,094)	(108,331,132)	0	0	0	0	0	0	0.0	(6,475,094)	(108,331,132)	210.	(6,475,094)	143,679,886
37	12/31/2054	53.2	(6,475,094)	(101,856,038)	0	0	0	0	0	0	0.0	(6,475,094)	(101,856,038)	210.	(6,475,094)	135,099,848
38	12/31/2055	53.2	(6,475,094)	(95,380,944)	0	0	0	0	0	0	0.0	(6,475,094)	(95,380,944)	210.	(6,475,094)	126,519,810
39	12/31/2056	53.2	(6,475,094)	(88,905,850)	0	0	0	0	0	0	0.0	(6,475,094)	(88,905,850)	210.	(6,475,094)	117,939,772
40	12/31/2057	53.2	(6,475,094)	(82,430,756)	0	0	0	0	0	0	0.0	(6,475,094)	(82,430,756)	210.	(6,475,094)	109,359,734
41	12/31/2058	53.2	(6,475,094)	(75,955,662)	0	0	0	0	0	0	0.0	(6,475,094)	(75,955,662)	210.	(6,475,094)	100,779,696
42	12/31/2059	53.2	(6,475,094)	(69,480,568)	0	0	0	0	0	0	0.0	(6,475,094)	(69,480,568)	210.	(6,475,094)	92,199,658
43	12/31/2060	53.2	(6,475,094)	(63,005,474)	0	0	0	0	0	0	0.0	(6,475,094)	(63,005,474)	210.	(6,475,094)	83,619,620
44	12/31/2061	53.2	(6,475,094)	(56,530,380)	0	0	0	0	0	0	0.0	(6,475,094)	(56,530,380)	210.	(6,475,094)	75,039,582
45	12/31/2062	53.2	(6,475,094)	(50,055,286)	0	0	0	0	0	0	0.0	(6,475,094)	(50,055,286)	210.	(6,475,094)	66,459,544
46	12/31/2063	53.2	(6,475,094)	(43,580,192)	0	0	0	0	0	0	0.0	(6,475,094)	(43,580,192)	210.	(6,475,094)	57,879,506
47	12/31/2064	53.2	(6,475,094)	(37,105,098)	0	0	0	0	0	0	0.0	(6,475,094)	(37,105,098)	210.	(6,475,094)	49,299,468
48	12/31/2065	53.2	(6,475,094)	(30,630,004)	0	0	0	0	0	0	0.0	(6,475,094)	(30,630,004)	210.	(6,475,094)	40,719,430
49	12/31/2066	53.2	(6,475,094)	(24,154,910)	0	0	0	0	0	0	0.0	(6,475,094)	(24,154,910)	210.	(6,475,094)	32,139,392
50	12/31/2067	53.2	(6,475,094)	(17,679,816)	0	0	0	0	0	0	0.0	(6,475,094)	(17,679,816)	210.	(6,475,094)	23,559,354
51	12/31/2068	53.2	(6,475,094)	(11,204,722)	0	0	0	0	0	0	0.0	(6,475,094)	(11,204,722)	210.	(6,475,094)	14,979,316

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

TABLE 4: INFORMATION ONLY

*Gross-up and ADT are not included in rate base

Year	Rate	Gross-Up	(Ex
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Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 262-263, Col (L)	Allocator	Allocated Amount
Plant Related		Net Plant Allocator	
Real Property	162,344,531		
Possessory taxes	507,279		
1 Total Plant Related	162,851,810	29.0164%	47,253,788
Labor Related		Wages & Salary Allocator	
Federal FICA	0		
Federal Unemployment	0		
State Unemployment	0		
2 Total Labor Related	0	9.1865%	0
Other Included		Net Plant Allocator	
Annual Report	95,880		
3 Total Other Included	95,880	29.0164%	27,821
4 Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	162,947,690		47,281,609
Currently Excluded			
Local Franchise	32,291,808		
Montana Energy License	268,822		
Montana Wholesale Energy	192,855		
Idaho Generation Tax (KWh)	48,874		
Oregon Department of Energy	1,609,682		
Wyoming Wind Generation Tax	2,105,610		
Washington Public Utility Tax	13,887,414		
Other (Business & Occupation, Nevada Comm. Tax, Use)	53,976		
5 Subtotal Excluded Taxes	50,459,041		
6 Total Other Taxes Included and Excluded (Line 4 + Line 5)	213,406,731		
7 Total Other Taxes			
114.14c	213,406,731		
8 Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			3,461,106
2	Pole Attachments - Transmission Related			263,843
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related			1,932,418
5	Miscellaneous General Revenues		detail below	49,787
6	Account 454 subtotal		(Sum Lines 1-5)	6,262,922
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	6,406,882
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	117,883,443
10	Facilities Charges including Interconnection Agreements	Note 2		2,184,428
11	Transmission maintenance revenue		Account 456.2	640,484
12	Account 456 subtotal		(Sum Lines 7-11)	127,115,237
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	133,378,159

Detail for selected items above

Miscellaneous General Revenues

Rents - General	0
One Utah Center and North Temple office subleases	327,362
Parking Rent: Lloyd Center, Portland, Oregon	214,592
Rents - Common Affiliate - Kern River	0
Rents - Non-Common	0
Total Miscellaneous General Revenue	541,954
Wages & Salary Allocator	9.19%
Total Allocated Miscellaneous General Revenue	49,787

Distribution Underbuild

Third party attachments	0
Common pole location fixed annual revenue credit	fixed 555,768
Distribution Underbuild - Transmission related	555,768

Notes

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

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

	Return and Taxes with 100 Basis Point increase in ROE		
A	100 Basis Point increase in ROE and Income Taxes		Appendix A input: Line 127 + Line 137 from below 416,630,993
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)) 48.19%
118	Preferred percent	Preferred Stock	(Line 110 / (Lines 90 + 110 +116)) 0.01%
119	Common percent	Common Stock	(Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 51.79%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt	(Line 103 / Line 96) 4.68%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock	(Line 111 / Line 110) 6.75%
122	Common Cost	Common Stock	(Note H) Fixed plus 100 basis points 10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * Line 120) 2.25%
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * Line 121) 0.00%
125	Weighted Cost of Common	Common Stock	(Line 119 * Line 122) 5.59%
126	Rate of Return on Rate Base (ROR)		(Sum Lines 123 to 125) 7.85%
127	Investment Return = Rate Base * Rate of Return		(Line 52 * Line 126) 359,891,042

Composite Income Taxes			
Income Tax Rates			
128	FIT = Federal Income Tax Rate		21.00%
129	SIT = State Income Tax Rate or Composite		4.54%
130	p = percent of federal income tax deductible for state purposes		0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	24.59%
132	CIT = T / (1-T)		32.60%
133	1 / (1-T)		132.60%
ITC Adjustment			
134	Amortized Investment Tax Credit		Attachment 5 (388,582)
135	ITC Adjust. Allocated to Trans. - Grossed Up		(Line 134 * (1 / (1 - Line 131)) (515,269)
136	Income Tax Component =	$CIT = (T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$	83,637,814
136b	Grossed up Excess or Deficient ADIT Amortization	$Excess\ or\ Deficient\ ADIT\ Amortization\ Adjustment * 1 / (1-T)$	Appendix A (Line 135c) (26,382,594)
137	Total Income Taxes		56,739,952

PacifiCorp
Attachment 5 - Cost Support

Plant In Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes	
Calculation of Transmission Plant In Service						
1	December	204.58b	Footnotes	Year	Balance	
2	January	Monthly Balances		2020	7,627,712,649	
3	February	Monthly Balances		2021	7,636,344,400	
4	March	Monthly Balances		2021	7,653,035,468	
5	April	Monthly Balances		2021	7,681,811,392	
6	May	Monthly Balances		2021	7,696,316,909	
7	June	Monthly Balances		2021	7,704,181,309	
8	July	Monthly Balances		2021	7,736,124,219	
9	August	Monthly Balances		2021	7,816,523,703	
10	September	Monthly Balances		2021	7,818,883,845	
11	October	Monthly Balances		2021	7,828,967,977	
12	November	Monthly Balances		2021	7,857,978,034	
13	December	204.58g		2021	7,883,496,301	
14	Transmission Plant In Service	(sum lines 1-13) /13	(Note M)	True-up	7,756,261,485	
Calculation of Distribution Plant In Service						
15	December	204.75b		Year	Balance	
16	January	Monthly Balances		2020	7,647,962,060	
17	February	Monthly Balances		2021	7,668,224,916	
18	March	Monthly Balances		2021	7,687,347,498	
19	April	Monthly Balances		2021	7,713,581,697	
20	May	Monthly Balances		2021	7,736,926,271	
21	June	Monthly Balances		2021	7,767,556,427	
22	July	Monthly Balances		2021	7,803,374,232	
23	August	Monthly Balances		2021	7,826,859,342	
24	September	Monthly Balances		2021	7,843,379,691	
25	October	Monthly Balances		2021	7,877,253,457	
26	November	Monthly Balances		2021	7,902,580,938	
27	December	204.75g		2021	7,942,141,589	
28	Distribution Plant In Service	(sum lines 15-27) /13		True-up	8,032,285,954	
Calculation of Intangible Plant In Service						
29	December	204.5b		Year	Balance	
30	December	204.5g		2020	1,054,374,613	
31	Intangible Plant In Service	(sum lines 29 & 30) /2	(Note N)	True-up	1,080,424,706	
Calculation of General Plant In Service						
32	December	204.99b		Year	Balance	
33	December	204.99g		2020	1,349,470,354	
34	General Plant In Service	(sum lines 32 & 33) /2	(Note N)	True-up	1,376,963,716	
Calculation of Production Plant In Service						
35	December	204.46b		Year	Balance	
36	January	Monthly Balances		2020	12,652,732,709	
37	February	Monthly Balances		2021	12,831,985,426	
38	March	Monthly Balances		2021	12,958,160,624	
39	April	Monthly Balances		2021	13,167,408,234	
40	May	Monthly Balances		2021	13,243,363,863	
41	June	Monthly Balances		2021	13,268,952,879	
42	July	Monthly Balances		2021	13,372,875,013	
43	August	Monthly Balances		2021	13,407,960,024	
44	September	Monthly Balances		2021	13,414,605,549	
45	October	Monthly Balances		2021	13,423,964,195	
46	November	Monthly Balances		2021	13,437,334,696	
47	December	204.46g		2021	13,451,861,667	
48	Production Plant In Service	(sum lines 35-47) /13		True-up	13,239,021,690	
49	Electric Plant Sold	204.102g			0	
6	50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-up	31,242,730,613

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes	
Calculation of Transmission Accumulated Depreciation						
51	December	Prior year 219.25c		Year	Balance	
52	January	Monthly Balances		2020	1,942,552,607	
53	February	Monthly Balances		2021	1,951,149,198	
54	March	Monthly Balances		2021	1,959,917,145	
55	April	Monthly Balances		2021	1,972,925,665	
56	May	Monthly Balances		2021	1,983,039,097	
57	June	Monthly Balances		2021	1,993,581,730	
58	July	Monthly Balances		2021	2,001,550,523	
59	August	Monthly Balances		2021	2,009,099,475	
60	September	Monthly Balances		2021	2,018,779,138	
61	October	Monthly Balances		2021	2,028,675,490	
62	November	Monthly Balances		2021	2,038,288,372	
63	December	219.25c		2021	2,048,121,683	
25	64	Transmission Accumulated Depreciation	(sum lines 51-63) /13	(Note M)	True-up	1,999,529,240
Calculation of Distribution Accumulated Depreciation						
		Source		Year	Balance	

65	December	Prior year 219.26c		2020	3,027,035,454		
66	January	Monthly Balances		2021	3,036,852,707		
67	February	Monthly Balances		2021	3,046,017,234		
68	March	Monthly Balances		2021	3,061,257,736		
69	April	Monthly Balances		2021	3,071,234,009		
70	May	Monthly Balances		2021	3,082,425,026		
71	June	Monthly Balances		2021	3,093,005,070		
72	July	Monthly Balances		2021	3,102,740,969		
73	August	Monthly Balances		2021	3,112,233,506		
74	September	Monthly Balances		2021	3,122,905,413		
75	October	Monthly Balances		2021	3,130,159,324		
76	November	Monthly Balances		2021	3,143,992,515		
77	December	219.26c		2021	3,143,599,734		
78	Distribution Accumulated Depreciation	(sum lines 65-77) /13		True-up	3,090,266,054		
Calculation of Intangible Accumulated Depreciation		Source		Year	Balance		
79	December	Prior year 200.21c		2020	689,402,579		
80	December	200.21c		2021	725,504,660		
8	81	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2	(Note N)	True-up	707,453,619	Appendix A input
Calculation of General Accumulated Depreciation		Source		Year	Balance		
82	December	Prior year 219.28c		2020	508,181,970		
83	December	219.28c		2021	519,932,106		
26	84	Accumulated General Depreciation	(sum lines 82 & 83) /2	(Note N)	True-up	514,057,038	Appendix A input
Calculation of Production Accumulated Depreciation		Source		Year	Balance		
85	December	Prior year 219.20 through 219.24		2020	4,462,427,281		
86	January	Monthly Balances		2021	4,508,899,821		
87	February	Monthly Balances		2021	4,551,671,894		
88	March	Monthly Balances		2021	4,556,216,951		
89	April	Monthly Balances		2021	4,611,484,440		
90	May	Monthly Balances		2021	4,652,334,003		
91	June	Monthly Balances		2021	4,697,939,131		
92	July	Monthly Balances		2021	4,746,552,034		
93	August	Monthly Balances		2021	4,793,394,200		
94	September	Monthly Balances		2021	4,836,036,987		
95	October	Monthly Balances		2021	4,864,952,174		
96	November	Monthly Balances		2021	4,916,607,099		
97	December	219.20 through 219.24		2021	4,965,743,651		
98	Production Accumulated Depreciation	(sum lines 85-97) /13		True-up	4,704,943,051		
7	99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	True-up	10,308,795,383	Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		True-up	11,016,249,002		

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	
		Appendix A input	True-up	0	beg-of-year and end-of-year average
42	Construction Materials & Supplies	Prior Year	227.5c	176,943,869	
		Current Year	227.5c	203,514,526	
		Appendix A input	True-up	190,229,198	beg-of-year and end-of-year average
45	Transmission Materials & Supplies	Prior Year	227.8c	1,231,929	
		Current Year	227.8c	815,425	
		Appendix A input	True-up	1,023,677	beg-of-year and end-of-year average

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission related portion	Appendix A input	Details
Amortized Investment Tax Credit							
133	Utility Investment Tax Credit Adj. - Net (411.4)		114.19c	(1,339,178)	Net Plant Allocator 29.02%	(388,682)	
Rate Base Adjustment							
Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base							
				Current beg of year balance	266 footnotes	30,492	
				Current end of year balance	266 footnotes	24,871	
35	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base		Average	27,682	29.02%	8,032	(enter negative in Appendix A)

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Land Held for Future Use							
		Prior Year	214,47d	23,912,440	1,679,914	22,232,526	Detail for transmission-related value on Attachment 12
23		Current Year	214,47d	14,811,003	1,517,970	13,293,033	Detail for transmission-related value on Attachment 12
	(Notes B & L)	Appendix A Input	True-up		1,598,942		beg-of-year and end-of-year average

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total		Details
Excluded Membership Dues Expense						
FERC Form No. 1 page 335				Included	Excluded	
Page 335, Line 1 (Industry Association Dues)						
	American Clean Power	component of 335 Ln 1b	212,500		212,500	
	Edison Electric Institute	component of 335 Ln 1b	1,003,264	1,003,264		
	Intermountain Electrical Association	component of 335 Ln 1b	9,500		9,500	
	North American Transmission Forum	component of 335 Ln 1b	95,738	95,738		
	Northwest Public Power Association	component of 335 Ln 1b	1,810		1,810	
	Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	79,486		79,486	
	Rocky Mountain Electrical League	component of 335 Ln 1b	18,000		18,000	
	The National Hydropower Association, Inc.	component of 335 Ln 1b	71,832		71,832	
	UMS Group	component of 335 Ln 1b	42,000		42,000	
	Western Energy Supply Transmission Associates	component of 335 Ln 1b	43,379		43,379	
		Page 335, Line 1 Subtotal	1,577,509			
	Page 335, Lines 7 - 28 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
	Lines 7 - 28	Page 335, Lines 7-28	251,609		251,609	
	Other (Individually less than \$5,000)	Page 335, Line 29	112,877		112,877	
	Directors' Fees - Regional Advisory Board	Page 335, Line 36	18,000		18,000	
	Rating Agency and Trustee Fees	Page 335, Lines 31-35	560,121	560,121		
63	Total	(Note C)	Appendix A Input		860,993	
PBOP						
	Fixed PBOP expense		Annual Update Informational Filing		1,701,106	
	Actual PBOP expense		Attachement 17		1,701,106	
58	Adjusted total (Current year actual)		Appendix A Input	True-up	0	Authorized Filled Expense minus Actual Expense
Property Insurance						
	Property Insurance Account 924		320.185b		4,207,600	
70	Total	(Note F)	Appendix A Input		4,207,600	

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:							
	Annual Fee		350.19d	2,587,098	2,587,098		
	Annual Fee - hydro		350.20d	3,408,208		3,408,208	
	Transmission Rate Case		350.21d	329,045	329,045		
	Other Regulatory		350.22d	1,769,419	483,502	1,285,917	
67	Total		sum	8,093,769	3,399,644	4,694,125	

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Safety Related	Non-safety Related	Details
Directly Assigned A&G							
68	General Advertising Exp Account 930.1 - Safety-related Advertising		320.191b	8,074	0	8,074	Based on FERC 930.1 download

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Education & Outreach Appendix A Input	Other	Details
Directly Assigned A&G					
71	General Advertising Exp Account 930.1 - Education and Outreach	320.191b	8,074	0	8,074 Based on FERC 930.1 download

Multistate worksheet

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

Adjustments to Transmission O&M

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related Appendix A Input	Details
53	Transmission O&M	320.112b	232,301,840	(139,972)	232,161,868
Adjustment for Ancillary Services Accounts 561-561.5					
	(561.1) Load Dispatching	320.84b	0		
	(561.1) Load Dispatch-Reliability	320.85b	0		
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647		
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544		
	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,309,902	0	10,309,902 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	320.96b	159,058,497	0	159,058,497

Facility Credits under Section 30.9 of the OATT

Appendix A Line #s, Descriptions, Notes, Form No. 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	4,690,561	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)	<table border="0"> <tr> <td>Prior Year</td> <td>(147,761,488)</td> </tr> <tr> <td>Current Year</td> <td>(147,968,140)</td> </tr> <tr> <td>Appendix A input</td> <td>True-up</td> </tr> <tr> <td></td> <td>(147,863,814) beg-of-year and end-of-year average</td> </tr> </table>	Prior Year	(147,761,488)	Current Year	(147,968,140)	Appendix A input	True-up		(147,863,814) beg-of-year and end-of-year average
Prior Year	(147,761,488)									
Current Year	(147,968,140)									
Appendix A input	True-up									
	(147,863,814) beg-of-year and end-of-year average									

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 134,616,361
	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 134,616,361 Appendix A Input
General Plant		
	Depreciation expense (403) (Note H)	336.10b 47,034,116
	Amortization of limited term electric plant (404) (Note H)	336.10d 591,957
77	General Depreciation Expense Including Amortization of Limited Term Plant (Note H)	sum 47,626,073 Appendix A Input
Intangible plant		
	Amortization of limited term electric plant (404) (Note H)	336.1d 58,013,199
	Amortization of other electric plant (405) (Note H)	336.1e 0
78	Total Intangible Amortization (Note H)	sum 58,013,199 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

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

Please refer to the 'Material Changes Summary' filed with 2018 annual update for a discussion of the items previously included in this section.

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

Instruction Summary

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

Worksheet

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

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

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

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

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

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

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New Plant Carrying Charge

Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)

Formula Line			
A	157	Net Plant Carrying Charge without Depreciation	9.0707%
B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	9.6178%
C		Line B less Line A	0.5471%
FCR if CIAC			
D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	2.3805%

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

Life	CIAC (Yes or No)	Transmission CWIP			Transmission PIS Actuals			Transmission PIS Projection			Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)		
		No	Increased ROE (basis points)	9.0707%	No	Increased ROE (basis points)	9.0707%	No	Increased ROE (basis points)	9.0707%						
Life				58.00		58.00										
CIAC (Yes or No)	No			No		No										
Increased ROE (basis points)	0			50		50										
9.0707%	9.0707%			9.0707%		9.0707%										
FCR for This Project	9.0707%			9.3442%		9.3442%										
Investment	-			1,922,132,004		-										
Annual Depreciation Expense	-			33,140,207		-										
Invest Yr	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	Transmission Incentive Credit
2010	-	-	-	287,225,425	4,836,783	30,890,181	-	-	-	-	-	-	\$ 30,890,181	\$	\$	\$
2010	-	-	-	287,225,425	4,836,783	31,675,830	-	-	-	-	-	-	\$ 31,675,830	\$ 31,675,830	\$	\$ 785,649
2011	-	-	-	784,113,653	13,727,954	84,852,663	-	-	-	-	-	-	\$ 84,852,663	\$ 84,852,663	\$	\$
2011	-	-	-	784,113,653	13,727,954	86,997,454	-	-	-	-	-	-	\$ 86,997,454	\$ 86,997,454	\$	\$ 2,144,791
2012	-	-	-	785,864,997	13,960,855	85,244,423	-	-	-	-	-	-	\$ 85,244,423	\$ 85,244,423	\$	\$
2012	-	-	-	785,864,997	13,960,855	87,394,005	-	-	-	-	-	-	\$ 87,394,005	\$ 87,394,005	\$	\$ 2,149,581
2013	-	-	-	1,039,140,449	18,682,869	112,940,330	-	-	-	-	-	-	\$ 112,940,330	\$ 112,940,330	\$	\$
2013	-	-	-	1,039,140,449	18,682,869	115,782,697	-	-	-	-	-	-	\$ 115,782,697	\$ 115,782,697	\$	\$ 2,842,367
2014	-	-	-	1,164,054,988	21,135,829	126,723,930	-	-	-	-	-	-	\$ 126,723,930	\$ 126,723,930	\$	\$ 3,184,064
2014	-	-	-	1,164,054,988	21,135,829	129,907,976	-	-	-	-	-	-	\$ 129,907,976	\$ 129,907,976	\$	\$ 3,184,064
2015	-	-	-	1,359,166,903	24,782,108	147,251,882	-	-	-	-	-	-	\$ 147,251,882	\$ 147,251,882	\$	\$
2015	-	-	-	1,359,166,903	24,782,108	150,945,002	-	-	-	-	-	-	\$ 150,945,002	\$ 150,945,002	\$	\$ 3,693,120
2016	-	-	-	1,463,059,094	29,386,385	162,096,296	-	-	-	-	-	-	\$ 162,096,296	\$ 162,096,296	\$	\$
2016	-	-	-	1,463,059,094	29,386,385	166,098,210	-	-	-	-	-	-	\$ 166,098,210	\$ 166,098,210	\$	\$ 4,001,914
2017	-	-	-	1,439,903,455	29,467,919	160,077,448	-	-	-	-	-	-	\$ 160,077,448	\$ 160,077,448	\$	\$
2017	-	-	-	1,439,903,455	29,467,919	164,016,024	-	-	-	-	-	-	\$ 164,016,024	\$ 164,016,024	\$	\$ 3,938,576
2018	-	-	-	1,413,360,220	27,214,371	155,416,238	-	-	-	-	-	-	\$ 155,416,238	\$ 155,416,238	\$	\$
2018	-	-	-	1,413,360,220	27,214,371	159,282,211	-	-	-	-	-	-	\$ 159,282,211	\$ 159,282,211	\$	\$ 3,865,973
2019	-	-	-	1,386,203,297	27,215,321	152,953,862	-	-	-	-	-	-	\$ 152,953,862	\$ 152,953,862	\$	\$
2019	-	-	-	1,386,203,297	27,215,321	156,745,552	-	-	-	-	-	-	\$ 156,745,552	\$ 156,745,552	\$	\$ 3,791,690
2020	-	-	-	1,471,003,295	28,854,427	162,284,934	-	-	-	-	-	-	\$ 162,284,934	\$ 162,284,934	\$	\$
2020	-	-	-	1,471,003,295	28,854,427	166,308,578	-	-	-	-	-	-	\$ 166,308,578	\$ 166,308,578	\$	\$ 4,023,644
2021	-	-	-	1,965,162,841	38,264,499	216,518,806	-	-	-	-	-	-	\$ 216,518,806	\$ 216,518,806	\$	\$
2021	-	-	-	1,965,162,841	38,264,499	221,894,127	-	-	-	-	-	-	\$ 221,894,127	\$ 221,894,127	\$	\$ 5,375,322
2022	-	-	-	1,922,132,004	38,176,479	212,527,581	-	-	-	-	-	-	\$ 212,527,581	\$ 212,527,581	\$	\$
2022	-	-	-	1,922,132,004	38,176,479	217,785,200	-	-	-	-	-	-	\$ 217,785,200	\$ 217,785,200	\$	\$ 5,297,619
2023	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
2023	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
2024	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
2024	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
2025	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
2025	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
2026	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
2026	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
2027	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
2027	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
2028	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$
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**PacifiCorp
Attachment 8 - Depreciation Rates**

Applied Depreciation Rates by State - 2021

New			Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
Row	A/C	Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.06%
2	352	Structures and Improvements															1.36%
3	353	Station Equipment															1.78%
4	354	Towers and Fixtures															1.44%
5	355	Poles and Fixtures															2.15%
6	356	Overhead Conductors and Devices															1.81%
7	357	Underground Conduit															1.55%
8	358	Underground Conductors and Devices															1.61%
9	359	Roads & Trails															1.21%
10		Unclassified Transmission															1.73%
11	389.2	Land Rights	738	1.82%	95,314	2.50%		0.00%	85,283	2.05%	74,315	1.87%		0.00%	4,868	1.70%	
12	390	Structures and Improvements	94,778,743	2.07%	13,817,417	2.06%	4,222,101	1.99%	101,612,009	2.55%	16,220,165	2.28%	331,004	1.76%	13,828,483	1.84%	
13	391	Office Furniture and Equipment - Furniture															5.00%
14	391.2	Office Furniture and Equipment - Personal Computers															20.00%
15	391.3	Office Furniture and Equipment - Equipment															12.50%
16	393	Store Equipment															4.00%
17	394	Tools, Shop and Garage Equipment															4.17%
18	395	Laboratory Equipment															5.00%
19	397	Communication Equipment															4.30%
20	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
21	398	Miscellaneous Equipment															5.00%
22		Unclassified General	23,769,198	3.64%	1,784,453	3.31%	1,432,689	5.48%	16,874,058	4.97%	11,951,315	5.56%	694,624	2.77%	2,141,247	4.61%	
23	302	Franchises and Consents															4.96%
24	303	Miscellaneous Intangible Plant															5.71%
25	390.1	Leasehold Improvements - Gen															3.55%

- 1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2021 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
- 14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned categories/FERC Accounts have been combined into their main accounts due to immateriality.
- 15 New FERC Sub-account 391.3 (Office Furniture and Equipment – Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacificCorp
Attachment 9a - Load Divisor for Projection

Column	DAFT (Part II - Network Services) - Average of current year and prior two years																					
	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	u	v	w	x		
Customer Class	PacificCorp NFS	BPA Yakama NFO SA 328	BPA Goadley NFO SA 329	BPA Clarke PUD NFO SA 378	BPA Benton NFO SA 338	BPA Oregon NFO SA 338	BPA Apsara NFO SA 827	BPA CEC NFO SA 885	BPA WEID NFO SA 975	To-State NFO SA 428	Caprine Energy Solutions LLC NFO SA 299	Bain Electric NFO SA 595	Black Hills NFO SA 347	USFR NFO SA 598	WAPA NFO SA 175	Aasgard Renewables, LLC NFO SA 142	Easton NFO SA 163	BPA South East Idaho NFO SA 186	BPA Idaho Falls NFO SA 187	NTUA NFO SA 684	Total NFO	
RS / SA																						
Jan	8,266	6,31	3,28	28,12	1,26	6,10	0,12	0,18	0,01	20,42	14,84	10,41	47,60	0,01	0,01	33,12	1,01	289,84	106,53	2,81	567	
Feb	9,256	6,84	3,32	31,23	1,26	0,37	0,08	0,13	0,01	19,82	14,77	11,06	56,47	0,01	0,01	33,09	1,09	281,32	110,93	2,47	569	
March	7,908	6,24	3,31	28,40	1,23	0,16	0,01	-	0,01	21,08	14,31	10,22	48,98	0,01	0,01	32,96	1,03	268,88	101,26	3,33	528	
April	7,063	5,58	3,07	22,52	0,98	0,20	-	0,02	0,01	18,42	13,89	8,79	40,47	0,28	0,33	32,91	1,03	194,49	54,45	1,90	430	
May	8,102	4,71	3,38	33,84	0,28	0,21	-	-	0,23	12,48	16,06	8,15	36,98	0,53	2,77	33,11	0,88	134,16	78,45	1,94	349	
Jun	9,829	4,83	3,63	17,25	0,38	0,13	-	0,01	1,72	14,51	17,72	14,51	6,83	47,17	0,96	3,28	33,48	1,75	175,57	94,95	2,17	428
Jul	10,587	5,33	3,62	16,06	0,40	0,13	-	0,00	1,43	14,37	17,11	10,87	56,36	0,63	3,19	33,50	1,22	188,66	110,81	2,87	465	
Aug	10,438	6,50	3,64	18,43	0,38	0,17	-	0,00	1,39	15,61	18,00	10,91	65,27	0,62	3,02	33,48	1,09	165,80	105,60	2,98	442	
Sept	9,600	5,28	3,52	14,76	0,31	0,13	-	0,05	1,02	13,80	17,19	10,37	48,46	0,56	2,81	33,31	1,18	140,43	98,87	2,37	394	
Oct	7,788	6,05	3,15	25,91	0,97	0,25	0,04	-	0,81	18,48	14,03	10,12	42,89	0,10	0,01	33,38	0,99	233,04	87,95	2,34	500	
Nov	7,913	4,84	3,21	24,35	0,95	0,17	0,17	0,10	0,01	15,16	14,21	9,65	38,96	0,01	0,01	33,10	0,91	229,21	85,84	1,93	463	
Dec	8,454	6,16	3,14	28,23	0,80	0,19	0,18	0,10	0,01	17,55	13,12	10,65	48,85	0,01	0,01	33,15	1,01	312,08	97,45	2,64	522	
Total	103,911	67	40	270	9	2	1	1	7	202	185	121	556	3	15	399	13	2,633	1,131	27	5,683	
Aug TDCP	4,950	4	3	23	1	0	0	0	1	17	15	10	46	0	1	33	1	218	84	2	474	

Other Services					
1	2	3	4	5	6
UAMPS OS RS 207	UMPA OS RS 637	Desert OS RS 280	Western Area Power Administration OS RS 262083		
406	58	115	321		900
405	61	93	313		873
349	42	73	322		786
365	41	106	242		754
542	63	121	302		1,028
674	111	148	315		1,248
810	153	162	330		1,455
832	152	205	312		1,501
758	139	175	295		1,368
375	45	111	287		818
413	51	108	296		868
459	54	107	301		921
6,386	873	1,354	3,837		12,527
532	81	127	303		1,043

Column	DAFT (Part I - Long-Term Firm Point-to-Point Transmission Services) - Projection																														
	e1	e2	e3	e4	e5	e6	e7	e8	e9	e10	e11	e12	e13	e14	e15	e16	e17	e18	e19	e20	e21	e22	e23	e24	e25	e26	e27	e28	e29	e30	e
Customer	PacificCorp	Black Hills, Inc.	BPA	BPA	Idaho Power	Aasgard	Thermo No. 1	Powerex	Powerex	Powerex	Powerex	NextEra	State of SD	Sacramento Municipal Utility District	Salt River Project	Oaklands People's Utility District	Evergreen Biomass, LLC	Garrett Solar	Apopt Solar, LLC	EWEB	Fals Creek	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	City of Roseville
Class RS / SA	LTP Vowee SA 67	LTP SA 179	LTP SA 179	LTP SA 656	LTP SA 212	LTP SA 896	LTP SA 568	LTP SA 109	LTP SA 1016	LTP SA 1017	LTP SA 1040	LTP SA 733	LTP SA 779	LTP SA 883	LTP SA 809	LTP SA 899 SA 901	LTP SA 874	LTP SA 966	LTP SA 965	LTP SA 605	LTP SA 868	-	LTP SA 700	LTP SA 701	LTP SA 702	LTP SA 748	LTP SA 749	LTP SA 896	LTP SA 996	LTP SA 881	Total LTP
Jan	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
Feb	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
March	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
April	1,921	50	-	56	-	30	11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
May	1,921	50	-	56	-	30	11	80	100	100	100	99	4	19	25	15	10	10	50	25	5	100	100	100	100	50	150	100	100	50	3,562
Jun	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	106	100	100	100	50	150	100	100	50	3,680
Jul	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	1	106	100	100	100	50	150	100	100	50	3,686
Aug	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	1	106	100	100	100	50	150	100	100	50	3,686
Sept	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	3	106	100	100	100	50	150	100	100	50	3,688
Oct	2,016	50	-	56	50	30	11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	106	100	100	100	50	150	100	100	50	3,690
Nov	1,855	50	-	56	-	30	11	80	100	100	100	99	4	19	25	15	10	10	48	25	5	99	100	100	100	50	150	100	100	50	3,491
Dec	1,855	50	-	56	-	30	11	80	100	100	100	99	4	19	25	15	10	10	48	25	5	99	100	100	100	50	150	100	100	50	3,491
Total	23,755	100	-	622	250	30	132	960	1,200	1,200	800	1,050	45	228	300	180	120	585	300	50	1,222	1,220	1,200	1,200	600	1,800	1,200	1,200	600	42,816	
Aug TDCP	1,950	50	-	56	21	30	11	80	100	100	67	91	4	19	25	15	10	10	48	25	4	102	100	100	100	50	150	100	100	50	3,588

Total Network & OS	1% growth	Behind-the-Meter	Total Network Load
9,737	9,837	249	10,000
9,697	9,796	204	10,000
9,132	9,235	204	9,429
8,217	8,301	207	8,508
8,476	8,572	184	8,756
11,306	11,421	179	11,600
11,362	11,477	189	11,666
12,477	12,603	169	12,749
12,381	12,506	143	12,649
11,362	11,477	189	11,666
9,168	9,169	160	9,366
9,145	9,238	230	9,468
9,986	10,089	225	10,239
122,015	122,258	2,253	125,511
19,188	19,372	150	19,488

Divisor
Network + OS + LTP
13,537
13,408
12,887
11,999
13,318
15,290
16,436
16,332
16,352
15,354
13,078
12,959
13,802
16,427
14,036

PacifiCorp
Attachment 9a1 - Load (Current Year)
2021

Column			OATT (Part III - Network Service)																				f		
Customer	Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	Total NFO
				PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA Benton REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	3 Phases Renewables Inc.	NTUA	
				NFS	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538	NFO SA 827	NFO SA 865	NFO SA 975	NFO SA 628	NFO SA 299	NFO SA 505	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 742	NFO SA 943	NFO SA 746	NFO SA 747	NFO SA 876	NFO SA 894	
Jan	26	18:00		8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.78	0.01	0.00	35.53	1.13	274.24	113.91	-	2.55	557
Feb	18	19:00		7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11	-	2.44	548
March	1	8:00		7,547	5.55	3.18	26.03	1.05	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24	-	2.41	542
April	12	8:00		7,098	5.88	3.23	25.72	0.91	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15	-	1.88	394
May	31	18:00		8,244	4.73	3.24	15.73	0.46	0.46	-	-	1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80	-	1.90	357
Jun	28	17:00		10,755	6.06	4.15	23.38	0.38	-	-	-	1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21	-	2.35	475
Jul	6	17:00		10,861	5.35	3.71	16.13	0.40	0.39	-	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66	-	2.73	484
Aug	12	17:00		10,546	6.35	3.73	22.08	0.39	0.16	-	-	1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85	-	2.55	450
Sept	9	17:00		9,459	5.51	3.23	13.99	0.29	0.38	-	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85	-	2.53	383
Oct	12	9:00		7,314	5.85	2.93	24.60	0.73	-	-	-	0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08	-	1.95	422
Nov	22	18:00		7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73	-	-	422
Dec	28	18:00		8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74	-	2.65	618
Total				104,380	66	40	280	9	3	1	1	7	200	197	121	544	4	16	413	17	2,578	1,129	-	26	5,651

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

PacifiCorp
Attachment 9a2 - Load (One Year Prior)
 2020

Column			OATT (Part III - Network Service)																				f		
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f21	Total NFO
			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	BPA Airport Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA SA 894		
Jan	15	8:00	8,327	7.45	3.27	29.21	1.36	-	0.17	0.18	-	21.07	13.99	10.68	51.49	0.01	0.01	33.01	1.16	264.46	96.86	0.25	2.63	537	
Feb	4	8:00	9,221	7.17	3.44	31.20	1.26	-	0.05	0.12	-	21.17	13.83	10.72	47.51	0.01	0.01	32.75	1.06	301.29	105.27	0.24	2.56	580	
March	2	8:00	7,658	5.82	3.51	23.99	1.12	-	-	-	-	19.87	10.36	42.81	0.01	0.01	32.54	1.09	250.10	104.96	0.24	2.23	513		
April	2	9:00	6,924	5.16	2.79	22.71	0.93	0.05	-	0.04	-	20.18	13.59	9.00	43.58	0.25	0.01	32.98	1.05	200.66	66.27	0.19	1.95	421	
May	29	17:00	8,750	4.39	3.00	14.25	0.37	0.17	-	-	-	11.75	16.67	7.51	36.39	0.55	3.26	32.76	1.09	131.14	86.11	0.26	2.13	352	
Jun	23	18:00	9,451	4.16	3.42	17.10	0.34	0.40	-	0.01	-	15.94	17.63	9.94	47.72	0.54	3.41	33.35	1.25	160.85	84.38	0.30	2.22	403	
Jul	30	17:00	10,476	5.13	3.74	18.12	0.40	-	-	-	-	15.55	16.54	9.66	53.21	0.68	3.14	33.78	1.21	172.73	105.52	0.35	2.68	442	
Aug	17	16:00	10,546	5.60	3.57	17.11	0.37	0.36	-	-	-	15.59	16.33	10.76	61.16	0.62	3.14	33.38	1.12	161.70	110.05	0.31	2.69	444	
Sept	3	17:00	9,618	4.97	3.61	17.26	0.34	-	-	-	-	13.54	16.12	9.41	45.99	0.61	3.06	33.96	1.20	137.35	99.93	0.29	2.48	390	
Oct	26	9:00	7,776	5.72	3.03	26.55	0.92	0.38	-	-	0.59	20.08	11.97	9.76	48.69	0.01	0.01	34.27	0.93	272.78	82.87	0.21	2.27	521	
Nov	30	19:00	7,685	4.94	3.00	25.05	0.92	-	0.16	0.10	0.01	16.41	12.39	9.23	39.98	0.01	0.00	34.22	0.81	242.69	94.60	0.17	2.35	487	
Dec	29	18:00	8,274	4.40	3.02	28.06	-	0.57	0.18	0.10	0.01	17.42	11.06	10.51	45.74	0.01	0.01	33.72	1.08	326.59	101.98	0.21	2.62	587	
Total			103,708	64.9	39.4	270.6	8.3	1.9	0.6	0.6	0.6	208.6	174.0	117.5	564.3	3.3	16.1	400.7	13.0	2,622.3	1,138.8	3.0	28.8	5,677	

Column			Other Service					Total OS
Customer Class RS / SA	Day	Time	j1	j2	j3	j4	j5	
			UAMPS OS RS 297	LUMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		
Jan	15	8:00	379	58	90	333	861	
Feb	4	8:00	431	62	89	322	905	
March	2	8:00	354	50	66	307	776	
April	2	9:00	343	31	117	222	713	
May	29	17:00	674	101	155	310	1,240	
Jun	23	18:00	674	111	157	312	1,254	
Jul	30	17:00	788	152	149	348	1,437	
Aug	17	16:00	856	157	240	316	1,569	
Sept	3	17:00	744	116	224	299	1,383	
Oct	26	9:00	365	41	126	301	833	
Nov	30	19:00	409	47	122	298	875	
Dec	29	18:00	453	48	122	294	916	
Total			6,469	975	1,657	3,662	12,763	

PacifiCorp
Attachment 9a3 - Load (Two Year Prior)
 2019

Column			OATT (Part III - Network Service)																				f	
Customer Class	RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	Total NFO
				PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA- Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA NFO SA 894	BPA Airport Solar NFO SA 836	Total NFO
Jan	2	9:00		8,233	6.88	3.60	28.75	1.34	0.30	-	19.78	15.45	10.47	45.55	0.01	0.01	30.81	0.75	330.22	108.83	0.01	2.64	-	605
Feb	7	8:00		8,604	7.68	3.56	35.61	1.36	0.50	0.03	18.86	16.14	11.81	55.25	0.01	0.01	31.82	0.79	280.11	112.41	0.06	2.42	-	578
March	4	8:00		8,218	7.34	3.25	35.18	1.52	0.11	0.02	21.94	14.33	11.13	54.20	0.01	0.01	31.63	0.77	284.05	93.62	0.05	2.34	-	561
April	10	8:00		7,167	5.69	3.18	19.14	1.10	-	-	16.23	13.71	8.54	37.79	0.24	0.01	31.21	0.70	176.91	66.93	0.07	1.87	-	383
May	13	18:00		7,311	5.01	2.94	11.55	-	-	-	11.21	15.44	6.69	32.18	0.54	1.99	32.06	0.79	120.64	81.43	0.08	1.77	-	324
Jun	28	18:00		8,681	4.28	3.31	11.27	0.43	-	-	14.36	15.40	9.62	44.89	0.55	3.20	31.97	0.87	168.55	93.27	0.11	1.93	-	404
Jul	22	17:00		10,334	5.50	3.42	13.92	0.40	-	-	12.68	17.43	11.28	53.47	0.61	3.09	32.04	0.72	191.32	117.65	0.14	2.61	-	466
Aug	5	17:00		10,220	5.82	3.63	16.11	0.37	-	-	13.93	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.67	105.90	0.18	2.42	-	430
Sept	5	17:00		9,722	5.36	3.73	13.05	0.30	-	-	16.10	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11	-	409
Oct	30	8:00		8,274	6.57	3.50	26.58	1.27	0.37	0.13	18.17	14.16	11.60	48.47	0.01	0.01	32.06	0.78	298.06	92.90	0.07	2.49	-	557
Nov	26	18:00		8,081	4.45	3.36	25.32	1.16	-	0.18	17.03	13.84	11.06	43.68	0.01	0.01	32.27	0.55	247.44	78.49	0.07	2.16	-	481
Dec	17	18:00		8,498	4.81	3.17	24.42	0.90	-	0.18	17.09	13.91	9.79	43.64	0.01	0.01	32.61	0.72	290.96	65.63	0.08	2.65	0.24	511
Total				103,344	69	41	261	10	1	1	197	185	124	561	3	14	383	8	2,699	1,125	1	27	0	5,711

Column			Other Service					j	
Customer Class	RS / SA	Day	Time	j1	j2	j3	j4	j5	Total OS
				UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
Jan	2	9:00		408	64	148	324		943
Feb	7	8:00		383	64	81	340		868
March	4	8:00		314	33	58	320		724
April	10	8:00		338	18	60	290		706
May	13	18:00		405	32	99	295		831
Jun	28	18:00		617	95	121	317		1,150
Jul	22	17:00		772	151	148	318		1,389
Aug	5	17:00		805	152	148	318		1,423
Sept	5	17:00		758	166	146	288		1,358
Oct	30	8:00		384	44	69	334		831
Nov	26	18:00		431	48	74	299		852
Dec	17	18:00		464	60	85	314		924
Total				6,080	927	1,237	3,757		12,001

**PacifiCorp
Attachment B - Load Divisor for Use up**

2021

Customer Class		DATT (PacifiCorp Network Services)																															Total NFO																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
OS/SA	Day	Time	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag	ah	ai	aj	ak	al	am	an	ao	ap	aq	ar	as	at	au	av	aw	ax	ay	az	ba	bb	bc	bd	be	bf	bg	bh	bi	bj	bk	bl	bm	bn	bo	bp	bq	br	bs	bt	bu	bv	bw	bx	by	bz	ca	cb	cc	cd	ce	cf	cg	ch	ci	cj	ck	cl	cm	cn	co	cp	cq	cr	cs	ct	cu	cv	cw	cx	cy	cz	da	db	dc	dd	de	df	dg	dh	di	dj	dk	dl	dm	dn	do	dp	dq	dr	ds	dt	du	dv	dw	dx	dy	dz	ea	eb	ec	ed	ee	ef	eg	eh	ei	ej	ek	el	em	en	eo	ep	eq	er	es	et	eu	ev	ew	ex	ey	ez	fa	fb	fc	fd	fe	ff	fg	fh	fi	fj	fk	fl	fm	fn	fo	fp	fq	fr	fs	ft	fu	fv	fw	fx	fy	fz	ga	gb	gc	gd	ge	gf	gg	gh	gi	gj	gk	gl	gm	gn	go	gp	gq	gr	gs	gt	gu	gv	gw	gx	gy	gz	ha	hb	hc	hd	he	hf	hg	hh	hi	hj	hk	hl	hm	hn	ho	hp	hq	hr	hs	ht	hu	hv	hw	hx	hy	hz	ia	ib	ic	id	ie	if	ig	ih	ii	ij	ik	il	im	in	io	ip	iq	ir	is	it	iu	iv	iw	ix	iy	iz	ja	jb	jc	jd	je	jf	jj	jk	jl	jm	jn	jo	jp	jq	jr	js	jt	ju	jv	jw	jx	ky	kz	la	lb	lc	ld	le	lf	lg	lh	li	lj	lk	ll	lm	ln	lo	lp	lq	lr	ls	lt	lu	lv	lw	lx	ly	lz	ma	mb	mc	md	me	mf	mg	mh	mi	mj	mk	ml	mm	mn	mo	mp	mq	mr	ms	mt	mu	mv	mw	mx	my	mz	na	nb	nc	nd	ne	nf	ng	nh	ni	nj	nk	nl	nm	nn	no	np	nq	nr	ns	nt	nu	nv	nw	nx	ny	nz	oa	ob	oc	od	oe	of	og	oh	oi	oj	ok	ol	om	on	oo	op	oq	or	os	ot	ou	ov	ow	ox	oy	oz	pa	pb	pc	pd	pe	pf	pg	ph	pi	pj	pk	pl	pm	pn	po	pp	pq	pr	ps	pt	pu	pv	pw	px	py	pz	qa	qb	qc	qd	qe	qf	qg	qh	qi	qj	qk	ql	qm	qn	qo	qp	qq	qr	qs	qt	qu	qv	qw	qx	qy	qz	ra	rb	rc	rd	re	rf	rg	rh	ri	rj	rk	rl	rm	rn	ro	rp	rq	rr	rs	rt	ru	rv	rw	rx	ry	rz	sa	sb	sc	sd	se	sf	sg	sh	si	sj	sk	sl	sm	sn	so	sp	sq	sr	ss	st	su	sv	sw	sx	sy	sz	ta	tb	tc	td	te	tf	tg	th	ti	tj	tk	tl	tm	tn	to	tp	tq	tr	ts	tt	tu	tv	tw	tx	ty	tz	ua	ub	uc	ud	ue	uf	ug	uh	ui	uj	uk	ul	um	un	uo	up	uq	ur	us	ut	uu	uv	uw	ux	uy	uz	va	vb	vc	vd	ve	vf	vg	vh	vi	vj	vk	vl	vm	vn	vo	vp	vq	vr	vs	vt	vu	vv	vw	vx	vy	vz	wa	wb	wc	wd	we	wf	wg	wh	wi	wj	wk	wl	wm	wn	wo	wp	wq	wr	ws	wt	wu	wv	ww	wx	wy	wz	xa	xb	xc	xd	xe	xf	yg	yh	yi	yj	yk	yl	ym	yn	yo	yp	yq	yr	ys	yt	yu	yv	yw	yx	yy	yz	za	zb	zc	zd	ze	zf	zg	zh	zi	zj	zk	zl	zm	zn	zo	zp	zq	zr	zs	zt	zu	zv	zw	zx	zy	zz	aa	ab	ac	ad	ae	af	ag	ah	ai	aj	ak	al	am	an	ao	ap	aq	ar	as	at	au	av	aw	ax	ay	az	ba	bb	bc	bd	be	bf	bg	bh	bi	bj	bk	bl	bm	bn	bo	bp	bq	br	bs	bt	bu	bv	bw	bx	by	bz	ca	cb	cc	cd	ce	cf	cg	ch	ci	cj	ck	cl	cm	cn	co	cp	cq	cr	cs	ct	cu	cv	cw	cx	cy	cz	da	db	dc	dd	de	df	dg	dh	di	dj	dk	dl	dm	dn	do	dp	dq	dr	ds	dt	du	dv	dw	dx	dy	dz	ea	eb	ec	ed	ee	ef	eg	eh	ei	ej	ek	el	em	en	eo	ep	eq	er	es	et	eu	ev	ew	ex	ey	ez	fa	fb	fc	fd	fe	ff	fg	fh	fi	fj	fk	fl	fm	fn	fo	fp	fq	fr	fs	ft	fu	fv	fw	fx	fy	fz	ga	gb	gc	gd	ge	gf	gg	gh	gi	gj	gk	gl	gm	gn	go	gp	gq	gr	gs	gt	gu	gv	gw	gx	gy	gz	ha	hb	hc	hd	he	hf	hg	hh	hi	hj	hk	hl	hm	hn	ho	hp	hq	hr	hs	ht	hu	hv	hw	hx	hy	hz	ia	ib	ic	id	ie	if	ig	ih	ii	ij	ik	il	im	in	io	ip	iq	ir	is	it	iu	iv	iw	ix	iy	iz	ja	jb	jc	jd	je	jf	jj	jk	jl	jm	jn	jo	jp	jq	jr	js	jt	ju	jv	jw	jx	ky	kz	la	lb	lc	ld	le	lf	lg	lh	li	lj	lk	ll	lm	ln	lo	lp	lq	lr	ls	lt	lu	lv	lw	lx	ly	lz	ma	mb	mc	md	me	mf	mg	mh	mi	mj	mk	ml	mm	mn	mo	mp	mq	mr	ms	mt	mu	mv	mw	mx	my	mz	na	nb	nc	nd	ne	nf	ng	nh	ni	nj	nk	nl	nm	nn	no	np	nq	nr	ns	nt	nu	nv	nw	nx	ny	nz	oa	ob	oc	od	oe	of	og	oh	oi	oj	ok	ol	om	on	oo	op	oq	or	os	ot	ou	ov	ow	ox	oy	oz	pa	pb	pc	pd	pe	pf	pg	ph	pi	pj	pk	pl	pm	pn	po	pp	pq	pr	ps	pt	pu	pv	pw	px	py	pz	qa	qb	qc	qd	qe	qf	qg	qh	qi	qj	qk	ql	qm	qn	qo	qp	qq	qr	qs	qt	qu	qv	qw	qx	qy	qz	ra	rb	rc	rd	re	rf	rg	rh	ri	rj	rk	rl	rm	rn	ro	rp	rq	rr	rs	rt	ru	rv	rw	rx	ry	rz	sa	sb	sc	sd	se	sf	sg	sh	si	sj	sk	sl	sm	sn	so	sp	sq	sr	ss	st	su	sv	sw	sx	sy	sz	ta	tb	tc	td	te	tf	tg	th	ti	tj	tk	tl	tm	tn	to	tp	tq	tr	ts	tt	tu	tv	tw	tx	ty	tz	ua	ub	uc	ud	ue	uf	ug	uh	ui	uj	uk	ul	um	un	uo	up	uq	ur	us	ut	uu	uv	uw	ux	uy	uz	va	vb	vc	vd	ve	vf	vg	vh	vi	vj	vk	vl	vm	vn	vo	vp	vq	vr	vs	vt	vu	vv	vw	vx	vy	vz	wa	wb	wc	wd	we	wf	wg	wh	wi	wj	wk	wl	wm	wn	wo	wp	wq	wr	ws	wt	wu	wv	ww	wx	wy	wz	xa	xb	xc	xd	xe	xf	yg	yh	yi	yj	yk	yl	ym	yn	yo	yp	yq	yr	ys	yt	yu	yv	yw	yx	yy	yz	za	zb	zc	zd	ze	zf	zg	zh	zi	zj	zk	zl	zm	zn	zo	zp	zq	zr	zs	zt	zu	zv	zw	zx	zy	zz	aa	ab	ac	ad	ae	af	ag	ah	ai	aj	ak	al	am	an	ao	ap	aq	ar	as	at	au	av	aw	ax	ay	az	ba	bb	bc	bd	be	bf	bg	bh	bi	bj	bk	bl	bm	bn	bo	bp	bq	br	bs	bt	bu	bv	bw	bx	by	bz	ca	cb	cc	cd	ce	cf	cg	ch	ci	cj	ck	cl	cm	cn	co	cp	cq	cr	cs	ct	cu	cv	cw	cx	cy	cz	da	db	dc	dd	de	df	dg	dh	di	dj	dk	dl	dm	dn	do	dp	dq	dr	ds	dt	du	dv	dw	dx	dy	dz	ea	eb	ec	ed	ee	ef	eg	eh	ei	ej	ek	el	em	en	eo	ep	eq	er	es	et	eu	ev	ew	ex	ey	ez	fa	fb	fc	fd	fe	ff	fg	fh	fi	fj	fk	fl	fm	fn	fo	fp	fq	fr	fs	ft	fu	fv	fw	fx	fy	fz	ga	gb	gc	gd	ge	gf	gg	gh	gi	gj	gk	gl	gm	gn	go	gp	gq	gr	gs	gt	gu	gv	gw	gx	gy	gz	ha	hb	hc	hd	he	hf	hg	hh	hi	hj	hk	hl	hm	hn	ho	hp	hq	hr	hs	ht	hu	hv	hw	hx	hy	hz	ia	ib	ic	id	ie	if	ig	ih	ii	ij	ik	il	im	in	io	ip	iq	ir	is	it	iu	iv	iw	ix	iy	iz	ja	jb	jc	jd	je	jf	jj	jk	jl	jm	jn	jo	jp	jq	jr	js	jt	ju	jv	jw	jx	ky	kz	la	lb	lc	ld	le	lf	lg	lh	li	lj	lk	ll	lm	ln	lo	lp	lq	lr	ls	lt	lu	lv	lw	lx	ly	lz	ma	mb	mc	md	me	mf	mg	mh	mi	mj	mk	ml	mm	mn	mo	mp	mq	mr	ms	mt	mu	mv	mw	mx	my	mz	na	nb	nc	nd	ne	nf	ng	nh	ni	nj	nk	nl	nm	nn	no	np	nq	nr	ns	nt	nu	nv	nw	nx	ny	nz	oa	ob	oc	od	oe	of	og	oh	oi	oj	ok	ol	om	on	oo	op	oq	or	os	ot	ou	ov	ow	ox	oy	oz	pa	pb	pc	pd	pe	pf	pg	ph	pi	pj	pk	pl	pm	pn	po	pp	pq	pr	ps	pt	pu	pv	pw	px	py	pz	qa	qb	qc	qd	qe	qf	qg	qh	qi	qj	qk	ql	qm	qn	qo	qp	qq	qr	qs	qt	qu	qv	qw	qx	qy	qz	ra	rb	rc	rd	re	rf	rg	rh	ri	rj	rk	rl	rm	rn	ro	rp	rq	rr	rs	rt	ru	rv	rw	rx	ry	rz	sa	sb	sc	sd	se	sf	sg	sh	si	sj	sk	sl	sm	sn	so	sp	sq	sr	ss	st	su	sv	sw	sx	sy	sz	ta	tb	tc	td	te	tf	tg	th	ti	tj	tk	tl	tm	tn	to	tp	tq	tr	ts	tt	tu	tv	tw	tx	ty	tz	ua	ub	uc	ud	ue	uf	ug	uh	ui	uj	uk	ul	um	un	uo	up	uq	ur	us	ut	uu	uv	uw	ux	uy	uz	va	vb	vc	vd	ve	vf	vg	vh	vi	vj	vk	vl	vm	vn	vo	vp	vq	vr	vs	vt	vu	vv	vw	vx	vy	vz	wa	wb	wc	wd	we	wf	wg	wh	wi	wj	wk	wl	wm	wn	wo	wp	wq	wr	ws	wt	wu	wv	ww	wx	wy	wz	xa	xb	xc	xd	xe	xf	yg	yh	yi	yj	yk	yl	ym	yn	yo	yp	yq	yr	ys	yt	yu	yv	yw	yx	yy	yz	za	zb	zc	zd	ze	zf	zg	zh	zi	zj	zk	zl	zm	zn	zo	zp	zq	zr	zs	zt	zu	zv	zw	zx	zy	zz	aa	ab	ac	ad	ae	af	ag	ah	ai	aj	ak	al	am	an	ao	ap	aq	ar	as	at	au	av	aw	ax	ay	az	ba	bb	bc	bd	be	bf	bg	bh	bi	bj	bk	bl	bm	bn	bo	bp	bq	br	bs	bt	bu	bv	bw	bx	by	bz	ca	cb	cc	cd	ce	cf	cg	ch	ci	cj	ck	cl	cm	cn	co	cp	cq	cr	cs	ct	cu	cv	cw	cx	cy	cz	da	db	dc	dd	de	df	dg	dh	di	dj	dk	dl	dm	dn	do	dp	dq	dr	ds	dt	du	dv	dw	dx	dy	dz	ea	eb	ec	ed	ee	ef	eg	eh	ei	ej	ek	el	em	en	eo	ep	eq	er	es	et	eu	ev	ew	ex	ey	ez	fa	fb	fc	fd	fe

PacifiCorp
Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(526,710,244)
1110000	146200	A/Amort-Oth Intang	(164,314,625)
1110000	146201	A/Amort-Hydr-Klamath	787,860
1110000	146210	A/Amort-Oth Lic/Hydr	(21,934,561)
1110000	146230	A/Amort-LsHld Imprmt	(13,333,090)
Attachment 5 input: Total Accumulated Amortization			(725,504,660)

**PacifiCorp
Attachment 11 - Prepayments**

Prepayments Detail - 2021

FERC Account	Account Number	Account Description	Category	2020 Year-end Balance	2021 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$ 5,672,419	\$ 17,347,567	\$ 11,509,993			\$ 11,509,993	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 2,237,443	\$ 2,316,931	\$ 2,277,187			\$ 2,277,187	
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -				\$ -
	132016	Prep Ins-Minority Owned Plants	Other	\$ 321,928	\$ 311,635	\$ 316,781	\$ 316,781			
	132045	Prepaid Workers Compensation	Labor-related	\$ 137,594	\$ 114,760	\$ 126,177				\$ 126,177
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 1,375,844	\$ 1,632,236	\$ 1,504,041				\$ 1,504,041
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$ 19,318,920	\$ 20,070,575	\$ 19,694,747			\$ 19,694,747	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ 12,685	\$ 29,204	\$ 20,944	\$ 20,944			
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 749,600	\$ 860,083	\$ 804,841	\$ 804,841			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 667,212	\$ 625,994	\$ 646,603	\$ 646,603			
	132096	Prepaid RECs for RPS (WA)	Other	\$ -	\$ -	\$ -	\$ -			
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$ 16,065,321	\$ 7,796,707	\$ 11,931,014	\$ 11,931,014			
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale	Other	\$ 7,403,557	\$ 6,440,950	\$ 6,922,254	\$ 6,922,254			
	132310	Prepaid Rating Agency Fees	Other	\$ 46,096	\$ 39,498	\$ 42,797	\$ 42,797			
	132320	Prepaid Surety Bond	Other	\$ 219,828	\$ -	\$ 109,914	\$ 109,914			
	132548	Prepaid Cedar Springs II	Other	\$ 157,284	\$ -	\$ 78,642	\$ 78,642			
	132551	Prepaid Dunlap	Other	\$ 207,914	\$ 207,914	\$ 207,914	\$ 207,914			
	132557	Prepaid GlenRock I	Other	\$ 185,437	\$ 185,437	\$ 185,437	\$ 185,437			
	132558	Prepaid GlenRock II	Other	\$ 146,102	\$ 146,102	\$ 146,102	\$ 146,102			
	132564	Prepaid High Plains	Other	\$ 556,311	\$ 556,311	\$ 556,311	\$ 556,311			
	132567	Prepaid Leaning Juniper	Other	\$ 282,370	\$ 282,370	\$ 282,370	\$ 282,370			
	132574	Prepaid McFadden Ridge	Other	\$ 106,767	\$ 106,767	\$ 106,767	\$ 106,767			
	132577	Prepaid Rolling Hills	Other	\$ 278,155	\$ 278,155	\$ 278,155	\$ 278,155			
	132580	Prepaid Seven Mile I	Other	\$ 185,437	\$ 185,437	\$ 185,437	\$ 185,437			
	132581	Prepaid Seven Mile II	Other	\$ 36,525	\$ 36,525	\$ 36,525	\$ 36,525			
	132603	Other Prepay-Ashton Plant Land	Other	\$ -	\$ -	\$ -	\$ -			
	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -			
	132620	Prepayments - Water Rights Lease	Other	\$ 1,121,820	\$ 1,133,351	\$ 1,127,585	\$ 1,127,585			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 557,594	\$ 402,423	\$ 480,009	\$ 480,009			
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -			
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ -	\$ -	\$ -	\$ -			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -	\$ -	\$ -	\$ -			
	132650	Prepaid Dues	Other	\$ -	\$ -	\$ -	\$ -			
	132700	Prepaid Rent	Plant-related	\$ 42,667	\$ 42,667	\$ 42,667			\$ 42,667	
	132705	Prepaid Pole Contact Rental	Other	\$ 324,852	\$ 324,809	\$ 324,830	\$ 324,830			
	132740	Prepaid O&M - Wind	Other	\$ 93,041	\$ 89,949	\$ 91,495	\$ 91,495			
	132755	Prepaid Aircraft Maint	Labor-related	\$ 203,009	\$ 100,000	\$ 151,504				\$ 151,504
	132825	Prepaid LGIA Transmission	Other	\$ -	\$ -	\$ -	\$ -			
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 516,172	\$ -	\$ 258,086	\$ 258,086			
	132900	Prepayments - Other	Labor-related	\$ 1,438,226	\$ 1,250,603	\$ 1,344,414				\$ 1,344,414
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 1,193,266	\$ 1,432,437	\$ 1,312,851	\$ 1,312,851			
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 3,110,401	\$ 3,467,002	\$ 3,288,702	\$ 3,288,702			
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 361,736	\$ 284,329	\$ 323,032	\$ 323,032			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -	\$ -			\$ -
	132910	Prepayments - Hardware & Software	Labor-related	\$ 12,416,731	\$ 11,130,782	\$ 11,773,757				\$ 11,773,757
	132926	Prepaid Royalties	Other	\$ -	\$ -	\$ -	\$ -			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (36,877)	\$ (15,805)	\$ (26,341)			\$ (26,341)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (972,407)	\$ (2,673,148)	\$ (1,822,777)	\$ (1,822,777)			
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,009,284	\$ 2,688,952	\$ 1,849,118	\$ 1,849,118			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,439,903	\$ 2,330,601	\$ 2,385,252	\$ 2,385,252			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -	\$ -	\$ -	\$ -			
	203000	Discount on Short-Term Securities	Other	\$ 1,653	\$ -	\$ 827	\$ 827			
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -			
		Total Prepayments		\$ 80,191,819	\$ 81,560,111	\$ 80,875,965	\$ 32,477,818	\$ -	\$ 33,498,253	\$ 14,899,894

Allocator	0.000%	100.000%	29.016%	9.187%
Total Allocated to Transmission by Category	\$ -	\$ -	\$ 9,719,998	\$ 1,368,783

Appendix A input: **Total Allocated to Transmission** \$ **11,088,781**

PacifiCorp
Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2020 and 2021

	Prior year	Current year
Hazelwood Substation	161,944	0
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	1,679,914	1,517,970

		Prior year	Current year
Total - PacifiCorp	214.47d	23,912,440	14,811,003

PacifiCorp
Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

Description	Revenue	MW	As Filed
			1=Revenue credit 0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,731,042	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	193,107	n/a	1
Deseret RS 280	0	139.9	0
Enel Cove Deferral Fee	0	n/a	1
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	20,424	n/a	1
Obsidian Deferral	0	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	0	n/a	1
Portland General Electric	0	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	0	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,972	n/a	1
USBR Weber Basin RS 286	41,587	n/a	1
UAMPS RS 297	0	550.9	0
UMPA RS 637	0	84.8	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	290.9	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	48,599	n/a	1
Iberdrola Deferral Fee	7,189	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Additional OS Revenue Credit	193,211	n/a	1
Att 3 input: Total OS contract revenue credits	6,406,882	1,066.5	

Short-term revenue

Short-term firm

PacifiCorp Commercial and Trading (C&T)	56,714,794
Third parties	7,117,331
Total short-term firm	63,832,125

Short-term non-firm

PacifiCorp Commercial and Trading (C&T)	16,796,311
Third parties	37,255,007
Total short-term non-firm	54,051,318

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	73,511,105
Third parties	44,372,338
Att. 3 input: Total short term-firm and non-firm revenue	117,883,443

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	8,842,534,615	Bonds (221)	Form 1, pg 112, ln 18 c,d	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,267,150,000	9,267,150,000	9,267,150,000	9,267,150,000	9,267,150,000	8,817,150,000	8,797,150,000	
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0	
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
91	13-month average	20,988,276	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	18,031,923	17,937,371	17,842,819	17,748,267	17,653,715	17,565,363	17,477,011	25,038,041	24,929,070	24,820,100	24,711,130	24,599,593	24,493,189	
92	13-month average	39,762,153	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	37,670,714	37,383,180	37,096,206	36,808,669	36,521,131	36,258,708	35,996,295	43,377,944	43,078,490	43,507,415	43,248,882	42,941,450	42,678,915	
93	13-month average	3,099,866	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	3,388,709	3,340,170	3,291,631	3,243,092	3,194,553	3,146,014	3,097,475	3,048,936	3,000,397	2,951,858	2,903,319	2,856,017	2,836,085	
94	13-month average	8,446	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	13,971	13,052	12,133	11,214	10,295	9,376	8,458	7,539	6,620	5,701	4,782	3,717	2,945	
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
97	12-month sum	405,404,301	Interest on Long Term (427) and Associated Companies (430)	Form 1, pg 257, ln 33 i	33,540,062	33,526,525	33,516,542	33,519,806	33,523,176	33,526,004	32,876,491	33,923,186	34,646,614	34,646,033	34,654,115	33,546,664	33,499,144	
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0	
99	12-month sum	4,541,192	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	382,087	382,086	382,089	382,089	382,089	382,089	350,775	350,775	391,997	393,575	393,862	393,954	418,968	
100	12-month sum	607,365	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	47,302	
101	12-month sum	9,641	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	1,611	
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	(1,158)	
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
111	12-month sum	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	40,475	40,475	
112	13-month average	9,573,346,279	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	9,173,498,557	9,252,088,847	9,304,908,949	9,342,793,439	9,375,944,806	9,438,618,433	9,567,914,179	9,720,849,470	9,837,275,153	9,900,645,743	9,791,505,825	9,834,113,294	9,913,344,935	
114	13-month average	86,774,204	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	83,092,814	84,426,528	84,710,900	83,344,143	81,215,213	83,316,486	86,398,754	85,328,121	90,057,939	96,865,013	102,678,561	104,812,357	61,817,828	
115	13-month average	(18,514,257)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(19,097,488)	(19,012,075)	(18,928,662)	(18,841,250)	(18,775,837)	(18,670,424)	(18,585,011)	(18,499,598)	(18,414,189)	(18,328,772)	(18,243,940)	(18,157,946)	(17,132,153)	
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	

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

PacifiCorp
Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment &
 Asset Class 345 - Accessory Electrical Equipment
 (At December 31, 2021)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,819,263
Bus	1,441,789
Fire Protection	1,083,497
Foundation And Substructure	2,519,792
Insulator	68,954
Lightning Arrester	278,061
Misc	1,776,854
Relay And Control	968,638
Steel Structure	274,163
Step-Up Transformer	154,580,976
Total 353.4 Class Assets	167,839,798
Wind Generation Facilities	168,492,871
34.5 kV Facilities	10,106,741
Appendix A input: Total Assets to Exclude	346,439,410

**PacifiCorp
Attachment 16 - Unfunded Reserves**

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

Description	Account Calculation	Reserve type	Accrued Liability:		Charged to:		Prior year	Current Year	True-up	By Category				Total Transmission-related Unfunded Reserves
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end	13-month Average	100% Transmission	Plant	Labor	Other	
CA GHQ Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555	(17.6)	(11.1)	(19.3)	Other				(19.338)
CA GHQ Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555/165	(7.0)	(5.6)	(8.1)	Other				(8.074)
Lidar (Wood Hollow)	Estimate by Legal	Unfunded	248070	242	545500	426.3	(2.0)	(2.0)	(2.0)	Other				(2.000)
BTL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	545500-502	426.5	(0.1)	(0.1)	(0.1)	Other				(0.050)
BPA Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050	565	(0.2)	(0.2)	(0.2)	Other				(0.232)
Accum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	301913	456	(6.0)	(5.3)	(3.1)	100% Transmission	(3.088)			
Accum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	301975	449.1	(3.2)	(3.2)	(3.2)	Other				(3.240)
Trapper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	120165/515100	151/501	(7.0)	(8.4)	(7.7)	Other				(7.716)
Klamath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	545500	545	(33.0)	(2.4)	(25.2)	Other				(25.172)
Accrued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253	582300	566/567	(0.7)	(0.2)	(0.5)	100% Transmission	(0.475)			
Accrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	582300	589	(1.5)	(1.7)	(1.6)	Other				(1.614)
Injuries & Damages Reserve Risk ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	545050	426.5	0.0	0.0	0.0	Labor		0.000		
Injuries & Damages Reserve Risk ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	545050	925	(256.3)	(255.5)	(256.0)	Other				(256.032)
Injuries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimate by Legal ("Labor")	Unfunded	116925	228.2	545050	426.5	0.0	0.0	0.0	Labor		0.000		
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	545050	925	0.0	0.0	0.0	Other				0.000
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	156909	228.2	549302	925	115.3	115.3	115.3	Other				115.250
Self-Insured Property Reserve - Pacific Power	Estimate by Legal ("Other")	Unfunded	280307	228.1	545500	925	0.0	(1.0)	(0.1)	Other				(0.077)
Provision for Customer A/R (CSS)	Calculation based on actuals	Unfunded	118100	144	550750	904	(15.2)	(16.2)	(15.7)	Other				(15.678)
Provision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	550750	904	(0.0)	(0.1)	(0.0)	Other				(0.042)
Provision for Other A/R (Joint Use)	Calculation based on actuals	Unfunded	118155	172	301869	454	(0.1)	(0.2)	(0.1)	Other				(0.134)
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue - c	Unfunded	118157	144	550776	904	(0.1)	(0.1)	(0.1)	Other				(0.083)
Provision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	550750	904	(0.8)	(0.8)	(0.8)	Other				(0.796)
Bad Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	550776	904	(1.0)	(1.0)	(1.0)	Other				(1.003)
Provision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	301119	440	(0.3)	0.0	(0.2)	Other				(0.203)
Provision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	301119	440	(0.4)	0.0	(0.4)	Other				(0.333)
Inventory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	various	506/553/557	(0.4)	(0.1)	(0.5)	Other				(0.462)
Inventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	various	598	(0.9)	(0.9)	(0.9)	Other				(0.890)
Inventory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	various	593	(0.6)	(0.7)	(0.6)	Other				(0.578)
Construction Work-in-Progress (CWIP) Reserve	Estimate by PP/RMP Finance	Unfunded	148001	107	545990	557/593/598	(7.0)	(6.6)	(7.7)	Other				(7.680)
CWIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	148019/554702	108/426.5	(2.3)	0.0	(2.0)	Other				(1.982)
Contra PP&E - Cholla U4 - CWIP	Estimate based on current balance	Unfunded	148907	107	185861/554702	182.3/426.5	0.0	0.0	0.0	Other				0.000
Uncollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	550750	904	(0.2)	(0.2)	(0.2)	Other				(0.215)
Accrued Ligated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	289540/120151	253/151/501	(9.0)	(8.5)	(9.1)	Other				(9.081)
Accrued Ligated Damages (Current) - Cholla	Estimate by Fuels	Unfunded	210678	232	615100	151/501	(19.6)	0.0	(1.5)	Other				(1.508)
Accrual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	various	Follows Labor	(2.6)	(3.2)	(3.1)	Labor		(3.060)		
Annual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	(6.2)	Labor		(6.155)		
401(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(2.0)	(1.9)	(1.4)	Labor		(1.384)		
Safety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	0.0	(2.3)	(0.7)	Labor		(0.680)		
City Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	various	various	(0.0)	0.0	(0.0)	Other				(0.001)
Accrued Ligated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	210675	232	(2.2)	0.0	(1.2)	Other				(1.205)
FICA Taxes - ER deferral (GARES Act)	Calculation by Payroll	Unfunded	289322	236	580500	Follows Labor	(12.0)	0.0	(11.5)	Labor		(11.507)		
Vacation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.8)	(2.8)	(4.0)	Labor		(4.028)		
Vacation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	500517	Follows Labor	(2.0)	(2.2)	(2.3)	Labor		(2.342)		
Vacation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.4)	(2.4)	(2.6)	Labor		(2.611)		
Personal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.1)	(0.0)	(0.0)	Labor		(0.043)		
Personal Time Accrual UWUA 127	Calculation by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.7)	(3.4)	(4.0)	Labor		(3.958)		
Personal Time Accrual UWUA 197	Calculation by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.2)	(0.2)	(0.2)	Labor		(0.213)		
Personal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	500516	Follows Labor	(17.7)	(17.1)	(17.6)	Labor		(17.639)		
Sick Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	500515	Follows Labor	(5.9)	(6.2)	(6.2)	Labor		(6.201)		
Supplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	501102	Follows Labor/926	(1.6)	(1.6)	(1.6)	Other				(1.602)
Pension - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	501105	Follows Labor/926	(0.5)	(0.5)	(0.6)	Labor		(0.550)		
FAS 158 SERP Liability	Calculation based on actuarial	Unfunded	280465	228.35	501115	Follows Labor/926/426.5	(58.1)	(53.7)	(56.4)	Labor		(56.405)		
FAS 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	Accum OCI partially offsetting unfunded SERP liability	299107	219	554032	Follows Labor/926	25.3	22.7	24.5	Labor		24.548		
FAS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	501160	Follows Labor/926	(25.7)	(22.0)	(25.9)	Labor		(25.863)		
Wasatch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	501160	Follows Labor/926	(2.4)	(2.2)	(2.3)	Labor		(2.296)		
Totals							(394.0)	(315.7)	(354.8)		(3.563)	0.000	(120.385)	(251.779)

Allocators	100.000%	25.544%	9.187%	0.000%	
Total (\$ millions)	(3.563)	0.000	(11.059)	0.000	(14.622)

Appendix A Input

(14,622,165)

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

FERC Acct	Description	2021 Expense
4265000	OTHER DEDUCTIONS	84
5020000	STEAM EXPENSES	581
5060000	MISC STEAM PWR EXP	291,370
5063000	MISC STEAM JVA CR	(44,736)
5120000	MANT OF BOILR PLNT	2,097
5140000	MAINT MISC STM PLN	2,522
5350000	OPER SUPERV & ENG	60,356
5390000	MSC HYD PWR GEN EX	36,965
5480000	GENERATION EXP	17,445
5490000	MIS OTH PWR GEN EX	4,963
5530000	MNT GEN & ELEC PLT	5,685
5560000	SYS CTRL & LD DISP	3,445
5570000	OTHER EXPENSES	68,163
5600000	OPER SUPERV & ENG	51,416
5612000	LD - MONITOR & OPER	8,235
5615000	REL PLAN & STDS DEV	7,001
5660000	MISC TRANS EXPENSE	0
5680000	MNT SUPERV & ENG	7,702
5700000	MAINT STATION EQIP	979
5710000	MAINT OVHD LINES	572
5800000	OPER SUPERV & ENG	61,277
5810000	LOAD DISPATCHING	22,877
5850000	STRT LGHT-SGNL SYS	2,293
5880000	MSC DISTR EXPENSES	21,663
5900000	MAINT SUPERV & ENG	38,859
5920000	MAINT STAT EQIP	3,733
5930000	MAINT OVHD LINES	3,251
5950000	MAINT LINE TRNSFRM	6,640
5970000	MNT OF METERS	881
5980000	MNT MISC DIST PLNT	3,305
7071000	LBR CLR - RMP	280,967
7072000	LBR CLR - PACPWR	278,469
7081000	Stores Exp CLR - RMP	18,032
7082000	Stores Exp CLR - PP	40,434
9010000	SUPRV (CUST ACCT)	16,758
9020000	METER READING EXP	1,141
9030000	CUST RCRD/COLL EXP	2,616
9031000	CUST RCRD/CUST SYS	6,539
9032000	CUST ACCTG/BILL	11,117
9033000	CUST ACCTG/COLL	50,033
9036000	CUST ACCTG/COMMON	56,785
9081000	CUST ASST EXP-GENL	1,366
9084000	DSM DIRECT	12,275
9086000	CUST SERV	12,717
9090000	INFOR/INSTRCT ADV	3,559
9200000	ADMIN & GEN SALARY	218,613
9350000	MAINT GENERAL PLNT	62
Attachment 5 input: Total PBOP		1,701,106

Notes:

Total expense was a net debit for 2018 - 2021
Total expense was a net benefit (negative) for 2014-2017.
Amounts are net of joint-venture cutback, do not
include expenses for the mining companies and do
not reflect amounts capitalized through activity rates
or capital surcharge.
The increase in expense in 2021 as compared to
2020 is primarily due to changes in actuarial
assumptions.

Ties to SAP company code 1000 - accounts 501153-
501158. Excludes 501144 (State Situs) and 501149
(Western Coal Carrier-Other power supply actuarial
costs).

2022 projection

Plant-in-service additions by month

Jan 2022	3,618,664
Feb 2022	21,109,238
Mar 2022	3,191,686
Apr 2022	36,554,752
May 2022	21,835,900
Jun 2022	17,910,319
Jul 2022	11,521,993
Aug 2022	8,124,223
Sep 2022	13,066,408
Oct 2022	39,718,606
Nov 2022	49,764,396
Dec 2022	37,653,991

Gateway plant-in-service detail (2022 projection)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions
	Other Transmission PIS		Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments A-H)
Jan 2022	3,857,101	-	(122,179)	-	(116,258)	-	-	-	-	(238,437)
Feb 2022	21,152,035	-	-	-	(42,797)	-	-	-	-	(42,797)
Mar 2022	2,840,790	-	-	-	350,896	-	-	-	-	350,896
Apr 2022	36,544,752	-	-	-	10,000	-	-	-	-	10,000
May 2022	21,825,900	-	-	-	10,000	-	-	-	-	10,000
Jun 2022	17,900,319	-	-	-	10,000	-	-	-	-	10,000
Jul 2022	11,521,993	-	-	-	-	-	-	-	-	-
Aug 2022	8,124,223	-	-	-	-	-	-	-	-	-
Sep 2022	13,066,408	-	-	-	-	-	-	-	-	-
Oct 2022	39,718,606	-	-	-	-	-	-	-	-	-
Nov 2022	49,764,396	-	-	-	-	-	-	-	-	-
Dec 2022	37,653,991	-	-	-	-	-	-	-	-	-
Total	263,970,513	-	(122,179)	-	221,841	-	-	-	-	99,662

Energy Gateway Projects (IR=NN)

2009-2021 Plant Additions including Unclassified Plant and Dec 2010 transfer of Goshen Cap

FERC BS Account : 101/ 106 only

Excludes \$714,679.22 written off October 2011 for TORM/2008/C/002/10037321=Hemingway Capt

Excludes TORM/2008/C/002-"Hemingway Capt Jack Transmission Line" Mar-Apr 2013 account 106

Year	Mo	Energy Gateway (EG) Transmission	Distribution	General Plant	Intangible
2008	12				
2009	1	5,595		197	
	2			29	
	3	(5,595)	5,595	12	
	4			2	
	5			0	
	6			0	
	7			291,535	
	8		22,386	834	
	9		3,940	2,218,516	
	10		-	14,138	
	11			713,565	
	12	49,329,089	91	915,262	
2010	1			(2,661)	
	2			56,708	
	3	186,516,476	4,593	1,540,416	
	4	10,877,334	0	101,389	
	5	(353,166)		45,114	
	6	798,121	(12,163)	82,042	
	7	1,116,636	1,294	21,235	
	8	392,805	(38)	32,125	
	9	(81,062)	(2,506)	(61,826)	
	10	87,873,224	36,378	8,623,922	364,554
	11	434,391,075	(4,161)	(1,457,463)	2,700,529
	12	7,978,725	4,035	943,607	970,519
2011	1	1,570,431	150	81,575	21,651
	2	14,494,420	203	32,193	1,865,957
	3	(1,319,835)		50,543	62,917
	4	818,995	(1,946)	7,432	(16,374)
	5	(674,049)		16,323	62,501
	6	6,013,550		27,268	4,503
	7	225,621		12,962	(11,911)
	8	292,521		(146,660)	(420)
	9	2,253,449		1,664	13,507
	10	(169,598)		114,065	90,746
	11	(125,784)		86,833	(1,202)

	12	91,950	87,946	(2,115)	(15,583)
2012	1	36,175	5,451	18,068	
	2	72,991	(3,199)	9,638	7,335
	3	990,797	(3,044)		
	4	970,878			
	5	(384,813)	(90)		
	6	3,221,592		6,011	
	7	35,015	69,653		
	8	267,306	(1,446)	65,066	
	9	126,156			
	10	376,118			
	11	23,435,318		13,478	1,393
	12	28,383,675	3,196	18,111	
2013	1	(59,287)		(66,494)	
	2	185,503		3,043	
	3	2,339,450		94,426	
	4	61,121		11,340	
	5	347,498,049		43,707	
	6	6,595,151		(21,114)	
	7	786,452		41,108	
	8	557,257		2,423	
	9	479,725		9,769	
	10	338,600		102,340	
	11	754,740		88	
	12	3,132,231		504	
2014	1	639,666	182,775	767	
	2	92,456		40	
	3	257,303		128	
	4	2,947,368		441	
	5	122,036		42	
	6	284,854	576	6	
	7	92,267		147	
	8	18,639		21	
	9	(115,737)		554	
	10	423,269		6	
	11	282,684	1,813,531	21	
	12	288,801	4,332	76,812	
2015	1	101,592	190,843	2,375	
	2	262,042	28,559	29,091	8,183
	3	56,096	31,274	4	
	4	32,366	5,087	(3)	
	5	331,467,191	5,086	2,201,720	
	6	1,376,123	(30,045)	52,642	
	7	879,773	5,087	11,628	
	8	823,009	(1)	10,506	
	9	789,098		61,992	
	10	757,497	0	(855)	

	11	159,196		33,408	
	12	2,183,127		523	
2016	1	(1,183,636)	-	1,308,398	-
	2	970,859	-	(827,974)	-
	3	10,349,996	-	5,259	-
	4	(1,132,813)	-	683	-
	5	(66,571)	-	18,692	-
	6	223,262	-	792	-
	7	44,732	-	332	-
	8	(18,202)	-	939	-
	9	40,726	-	1,204	-
	10	(37,384)	-	90	-
	11	30,781	-	291	-
	12	24,419	-	169	-
2017	1	3,502	-	64	-
	2	15,541	-	411	-
	3	6,784	-	516	-
	4	6,293	-	280	-
	5	192	-	139	-
	6	3,386,921	-	(958)	(295)
	7	30,851	-	21	(11)
	8	25,248	-	80	-
	9	1,400	-	60	-
	10	13,169	-	66	-
	11	(167,968)	-	81	-
	12	(874,152)	-	-	-
2018	1	1,524	-	69	-
	2	1,104	-	38	-
	3	227	-	31	-
	4	663	-	31	-
	5	(173)	-	(99)	-
	6	336	-	-	-
	7	-	-	-	4,096,228
	8	261	-	-	4,247
	9	-	-	-	4,859
	10	18,694	-	-	56,559
	11	250	-	-	14,568
	12	12,608	-	-	2,605
2019	1	3,672	-	-	1,927
	2	-	-	-	2,372
	3	5,406	-	-	(65)
	4	-	-	-	1,721
	5	-	-	-	1,852
	6	-	-	-	1,679
	7	2,187	-	-	1,323
	8	9,334	67,298	-	3,142
	9	19,463	13,814	-	1,954

	10	21,158	(3,326)	-	1,895
	11	17,734	-	-	2,594
	12	65,785	636	3,777	2,092
2020	1	18,598,954	(112)	28,363	1,413
	2	157,973		97	4,452
	3	166,041		1,676	
	4	348,317	650,494	84	
	5	(154,775)	1,637		
	6	576,975	(9,679)	9,878	
	7	67,898	3,807	27,481	
	8	13,478	19,516	3,773	
	9	797,468	1,239	10,609	
	10	(570,642)	(904)	922	
	11	605,872,960	76,169	879,934	
	12	12,253,570	1,575,504	1,433,258	
2021	1	810,789	256	12,926	21,904
	2	258,664	27,753	8,553	-
	3	669,120	1,620	2,844	-
	4	(203,489)	133	5,254	-
	5	1,756,994	(16)	921	-
	6	1,908,843	244	10,556	-
	7	2,277,764	229	10,184	-
	8	(4,074,186)	(100)	443	-
	9	207,254	59	-	-
	10	632,805	176	(148,080)	-
	11	(4,101,361)	10,394	4,232,399	-
	12	(2,641,688)	3,157,328	167	-
2022	1				
	2				
	3				
	4				
	5				
	6				
	7				
	8				
	9				
	10				
	11				
	12				

Bank from 102 to 101

Jack PG&E Agreement
 activity

Monthly dep rate
 0.14368%

Grand Total	Cumulative EG transmission total	EG depreciation expense	EG accumulated depreciation
5,792	5,595		
29	5,595		
12	-		
2	-		
0	-		
0	-		
291,535	-		
23,221	-		
2,222,456	-		
14,138	-		
713,565	-		
50,244,441	49,329,089	35,437.56	35,437.56
(2,661)	49,329,089	70,875.13	106,312.69
56,708	49,329,089	70,875.13	177,187.82
188,061,485	235,845,564	204,866.85	382,054.67
10,978,724	246,722,899	346,672.75	728,727.41
(308,052)	246,369,732	354,233.21	1,082,960.62
867,999	247,167,853	354,552.86	1,437,513.49
1,139,165	248,284,489	355,928.41	1,793,441.89
424,892	248,677,295	357,012.78	2,150,454.67
(145,394)	248,596,233	357,236.73	2,507,691.40
96,898,078	336,469,456	420,305.81	2,927,997.21
435,629,980	770,860,532	795,495.68	3,723,492.89
9,896,887	778,839,257	1,113,290.08	4,836,782.97
1,673,807	780,409,688	1,120,150.10	5,956,933.07
16,392,773	794,904,108	1,131,690.95	7,088,624.02
(1,206,375)	793,584,272	1,141,155.45	8,229,779.46
808,107	794,403,267	1,140,795.65	9,370,575.11
(595,225)	793,729,218	1,140,899.77	10,511,474.88
6,045,321	799,742,768	1,144,735.62	11,656,210.51
226,672	799,968,389	1,149,217.79	12,805,428.29
145,441	800,260,910	1,149,590.01	13,955,018.31
2,268,620	802,514,359	1,151,419.02	15,106,437.32
35,213	802,344,761	1,152,916.03	16,259,353.36
(40,153)	802,218,977	1,152,703.84	17,412,057.19

162,199	802,310,927	1,152,679.53	18,564,736.72
59,694	802,347,102	1,152,771.57	19,717,508.29
86,765	802,420,094	1,152,850.00	20,870,358.29
987,754	803,410,891	1,153,614.21	22,023,972.50
970,878	804,381,769	1,155,023.46	23,178,995.97
(384,902)	803,996,956	1,155,444.49	24,334,440.45
3,227,603	807,218,548	1,157,482.40	25,491,922.85
104,668	807,253,563	1,159,821.92	26,651,744.77
330,926	807,520,869	1,160,039.10	27,811,783.88
126,156	807,647,025	1,160,321.76	28,972,105.64
376,118	808,023,143	1,160,682.59	30,132,788.23
23,450,189	831,458,461	1,177,788.51	31,310,576.74
28,404,982	859,842,136	1,215,014.80	32,525,591.54
(125,781)	859,782,849	1,235,362.78	33,760,954.31
188,546	859,968,352	1,235,453.45	34,996,407.76
2,433,876	862,307,802	1,237,267.35	36,233,675.11
72,461	862,368,923	1,238,991.90	37,472,667.01
347,541,756	1,209,866,972	1,488,675.21	38,961,342.22
6,574,038	1,216,462,123	1,743,052.51	40,704,394.73
827,560	1,217,248,575	1,748,355.39	42,452,750.12
559,680	1,217,805,832	1,749,320.69	44,202,070.82
489,494	1,218,285,557	1,750,065.65	45,952,136.47
440,940	1,218,624,157	1,750,653.53	47,702,790.00
754,828	1,219,378,897	1,751,438.98	49,454,228.98
3,132,735	1,222,511,129	1,754,231.34	51,208,460.32
823,208	1,223,150,794	1,756,941.04	52,965,401.35
92,497	1,223,243,251	1,757,466.99	54,722,868.34
257,431	1,223,500,554	1,757,718.25	56,480,586.59
2,947,808	1,226,447,921	1,760,020.46	58,240,607.05
122,078	1,226,569,957	1,762,225.49	60,002,832.53
285,435	1,226,854,811	1,762,517.79	61,765,350.33
92,414	1,226,947,078	1,762,788.71	63,528,139.04
18,660	1,226,965,716	1,762,868.39	65,291,007.42
(115,183)	1,226,849,979	1,762,798.63	67,053,806.06
423,275	1,227,273,249	1,763,019.56	68,816,825.62
2,096,236	1,227,555,932	1,763,526.71	70,580,352.33
369,945	1,227,844,734	1,763,937.26	72,344,289.59
294,810	1,227,946,326	1,764,217.72	74,108,507.30
327,876	1,228,208,368	1,764,478.95	75,872,986.25
87,374	1,228,264,464	1,764,707.49	77,637,693.75
37,449	1,228,296,830	1,764,771.04	79,402,464.79
333,673,997	1,559,764,021	2,002,917.28	81,405,382.07
1,398,721	1,561,140,144	2,242,028.85	83,647,410.92
896,487	1,562,019,917	2,243,649.47	85,891,060.39
833,513	1,562,842,926	2,244,872.73	88,135,933.12
851,090	1,563,632,024	2,246,030.85	90,381,963.98
756,642	1,564,389,521	2,247,141.91	92,629,105.89

192,604	1,564,548,717	2,247,800.46	94,876,906.35
2,183,650	1,566,731,844	2,249,483.16	97,126,389.51
124,762	1,565,548,208	2,250,201.19	99,376,590.70
142,886	1,566,519,068	2,250,048.33	101,626,639.03
10,355,255	1,576,869,063	2,258,181.13	103,884,820.16
(1,132,130)	1,575,736,251	2,264,802.67	106,149,622.83
(47,879)	1,575,669,680	2,263,941.04	108,413,563.87
224,054	1,575,892,942	2,264,053.61	110,677,617.48
45,064	1,575,937,674	2,264,246.13	112,941,863.61
(17,263)	1,575,919,472	2,264,265.19	115,206,128.80
41,929	1,575,960,198	2,264,281.37	117,470,410.17
(37,294)	1,575,922,814	2,264,283.77	119,734,693.95
31,072	1,575,953,595	2,264,279.03	121,998,972.98
24,588	1,575,978,014	2,264,318.68	124,263,291.66
3,566	1,575,981,516	2,264,338.74	126,527,630.40
15,952	1,575,997,057	2,264,352.42	128,791,982.83
7,300	1,576,003,840	2,264,368.46	131,056,351.29
6,573	1,576,010,134	2,264,377.85	133,320,729.14
331	1,576,010,325	2,264,382.51	135,585,111.66
3,385,668	1,579,397,247	2,266,815.78	137,851,927.44
30,861	1,579,428,098	2,269,271.08	140,121,198.52
25,328	1,579,453,346	2,269,311.38	142,390,509.90
1,460	1,579,454,746	2,269,330.53	144,659,840.43
13,235	1,579,467,915	2,269,340.99	146,929,181.42
(167,888)	1,579,299,946	2,269,229.79	149,198,411.21
(874,152)	1,578,425,794	2,268,481.14	151,466,892.34
1,592	1,578,427,318	2,267,854.25	153,734,746.59
1,142	1,578,428,422	2,267,856.13	156,002,602.72
258	1,578,428,649	2,267,857.09	158,270,459.82
693	1,578,429,312	2,267,857.73	160,538,317.55
(272)	1,578,429,139	2,267,858.08	162,806,175.63
336	1,578,429,475	2,267,858.20	165,074,033.83
4,096,228	1,578,429,475	2,267,858.44	167,341,892.27
4,509	1,578,429,737	2,267,858.63	169,609,750.90
4,859	1,578,429,737	2,267,858.82	171,877,609.72
75,252	1,578,448,430	2,267,872.25	174,145,481.96
14,818	1,578,448,680	2,267,885.86	176,413,367.82
15,213	1,578,461,288	2,267,895.09	178,681,262.91
5,599	1,578,464,960	2,267,906.79	180,949,169.70
2,372	1,578,464,960	2,267,909.43	183,217,079.12
5,341	1,578,470,367	2,267,913.31	185,484,992.43
1,721	1,578,470,367	2,267,917.19	187,752,909.63
1,852	1,578,470,367	2,267,917.19	190,020,826.82
1,679	1,578,470,367	2,267,917.19	192,288,744.01
3,510	1,578,472,554	2,267,918.76	194,556,662.78
79,774	1,578,481,888	2,267,927.04	196,824,589.82
35,230	1,578,501,351	2,267,947.73	199,092,537.55

19,726		1,578,522,509	2,267,976.91	201,360,514.46
20,328		1,578,540,243	2,268,004.85	203,628,519.31
72,289		1,578,606,028	2,268,064.85	205,896,584.16
18,628,618		1,597,204,982	2,281,473.43	208,178,057.59
162,522		1,597,362,955	2,294,948.23	210,473,005.82
167,717		1,597,528,996	2,295,181.00	212,768,186.82
998,895		1,597,877,313	2,295,550.51	215,063,737.33
(153,138)		1,597,722,538	2,295,689.55	217,359,426.87
577,175		1,598,299,513	2,295,992.85	219,655,419.73
99,187		1,598,367,412	2,296,456.12	221,951,875.85
36,767		1,598,380,890	2,296,514.58	224,248,390.44
809,316		1,599,178,358	2,297,097.16	226,545,487.60
(570,624)		1,598,607,716	2,297,260.11	228,842,747.71
606,829,063		2,204,480,676	2,732,103.73	231,574,851.44
15,262,333		2,216,734,246	3,176,160.15	234,751,011.58
845,874		2,217,545,035	3,185,545.46	237,936,557.04
294,970		2,217,803,698	3,186,313.74	241,122,870.79
673,584		2,218,472,818	3,186,980.26	244,309,851.04
(198,103)		2,218,269,329	3,187,314.76	247,497,165.80
1,757,899		2,220,026,324	3,188,430.79	250,685,596.59
1,919,643		2,221,935,166	3,191,064.29	253,876,660.88
2,288,176		2,224,212,930	3,194,071.91	257,070,732.79
(4,073,843)		2,220,138,744	3,192,781.38	260,263,514.16
207,313		2,220,345,998	3,190,003.41	263,453,517.57
484,900		2,220,978,803	3,190,606.90	266,644,124.47
141,432		2,216,877,442	3,188,115.12	269,832,239.59
515,807		2,214,235,754	3,183,270.97	273,015,510.56
		2,214,235,754	3,181,373.21	276,196,883.77
		2,214,235,754	3,181,373.21	279,378,256.98
		2,214,235,754	3,181,373.21	282,559,630.19
		2,214,235,754	3,181,373.21	285,741,003.40
		2,214,235,754	3,181,373.21	288,922,376.61
		2,214,235,754	3,181,373.21	292,103,749.81
		2,214,235,754	3,181,373.21	295,285,123.02
		2,214,235,754	3,181,373.21	298,466,496.23
		2,214,235,754	3,181,373.21	301,647,869.44
		2,214,235,754	3,181,373.21	304,829,242.65
		2,214,235,754	3,181,373.21	308,010,615.86
		2,214,235,754	3,181,373.21	311,191,989.07

783,746,191	784,113,653.19
782,629,594	
781,549,735	
781,386,918	
781,202,773	
779,662,515	
781,726,625	
780,601,818	
779,709,085	
778,674,919	
777,890,355	
800,147,884	
827,316,545	785,864,996.71
826,021,895	
824,971,944	
826,074,127	
824,896,256	
1,170,905,629	
1,175,757,728	
1,174,795,825	
1,173,603,761	
1,172,333,421	
1,170,921,367	
1,169,924,668	
1,171,302,668	1,039,140,448.77
1,170,185,393	
1,168,520,382	
1,167,019,967	
1,168,207,314	
1,166,567,124	
1,165,089,460	
1,163,418,939	
1,161,674,709	
1,159,796,173	
1,158,456,423	
1,156,975,580	
1,155,500,444	1,164,054,967.55
1,153,837,819	
1,152,335,382	
1,150,626,770	
1,148,894,365	
1,478,358,639	
1,477,492,733	
1,476,128,857	
1,474,706,993	
1,473,250,060	
1,471,760,415	

1,469,671,811	
1,469,605,455	1,350,166,903.35
1,466,171,618	
1,464,892,429	
1,472,984,243	
1,469,586,628	
1,467,256,116	
1,465,215,325	
1,462,995,811	
1,460,713,343	
1,458,489,788	
1,456,188,120	
1,453,954,622	
1,451,714,722	1,463,059,093.74
1,449,453,886	
1,447,205,074	
1,444,947,489	
1,442,689,404	
1,440,425,214	
1,441,545,319	
1,439,306,899	
1,437,062,836	
1,434,794,906	
1,432,538,733	
1,430,101,535	
1,426,958,902	1,439,903,455.38
1,424,692,571	
1,422,425,819	
1,420,158,189	
1,417,890,994	
1,415,622,964	
1,413,355,442	
1,411,087,583	
1,408,819,986	
1,406,552,127	
1,404,302,948	
1,402,035,312	
1,399,780,025	1,413,360,220.17
1,397,515,791	
1,395,247,881	
1,392,985,374	
1,390,717,457	
1,388,449,540	
1,386,181,623	
1,383,915,891	
1,381,657,298	
1,379,408,814	

1,377,161,994	
1,374,911,723	
1,372,709,444	1,386,203,296.67
1,389,026,924	
1,386,889,949	
1,384,760,809	
1,382,813,576	
1,380,363,111	
1,378,644,093	
1,376,415,536	
1,374,132,499	
1,372,632,870	
1,369,764,968	
1,972,905,825	
1,981,983,234	1,471,003,295.33
1,979,608,478	
1,976,680,828	
1,974,162,967	
1,970,772,164	
1,969,340,727	
1,968,058,505	
1,967,142,197	
1,959,875,230	
1,956,892,481	
1,954,334,678	
1,947,045,203	
1,941,220,243	1,965,162,841.14
1,938,038,870	
1,934,857,497	
1,931,676,123	
1,928,494,750	
1,925,313,377	
1,922,132,004	
1,918,950,631	
1,915,769,257	
1,912,587,884	
1,909,406,511	
1,906,225,138	
1,903,043,765	1,922,132,003.80

Inputs

Line	Description, account, classification	Linked description, account, classification	Input value	Source	Location in model	Line number/ cell reference	Worksheet	Notes
1	Common cost of equity	Debt Cost	8.80%	fixed	Appendix A/SH512	Line 120	Appendix A	Fixed settlement value
2	ROE basis point adder for Energy Gateway projects	Increased ROE (basis points)	50	fixed	WATT 7 - Trans Enhance Charge	Row 23	Att 7 - Transmission Enhancement Charge	Docket No. EL08-75-00 (10/21/2008)
3	Common pole location fixed annual revenue credit	Common pole location fixed annual revenue credit	555,768	fixed	WATT 3 - Revenue Credits/SES41	Row 41	Att 3 - Revenue Credits	Fixed settlement value and a product of PacifiCorp underbilled attachments to transmission poles or towers of 46.34 multiplied by \$12.00 per pole.
4	Cash Working Capital - 1/8 rule	Operation & Maintenance Expense	0	fixed	Appendix A/SH508	Line 47	Appendix A	Settlement value - 1/8 now zero absent filed lead-lag study

FERC Form No. 1 Data

Line	Description, account, classification	Linked description, account, classification	2020 year-end balance	2021 year-end balance	FERC Form 1 reference	Location in model	Check	Model worksheet	Notes
1	Total Other Taxes	FERC 408.1 - Taxes Other than income	208,904,338	213,406,731	114.14c	WATT 2 - Other Taxes/SD545	0	Att 2 - Other Taxes	Informational
2	Utility Investment Tax Credit Adj. - Net (411.4)	FERC 411.4 - Net ITC adjustment	(2,252,575)	(1,339,178)	114.19c	WATT 5 - Cost Support/SH8159	0	Att 5 - Cost Support	
3	Attachment 5 input: Total Accumulated Amortization	Amort of Other Utility Plant	689,402,579	725,504,660	200.21c	WATT 10 - Acc Amort of PIS/SES13	1	Att 10 - Acc Amort of PIS	Change sign
4	Plant Held for Future Use (Account 105)	Electric plant held for future use	23,121,440	14,811,003	214.47c	WATT 12 - Plant Held Future Use/SES18	0	Att 5 - Cost Support; Att 12 - Plant held for future use	Total is informational only
5									
6	Intangible Plant in Service	FERC 303 - Misc intangible plant (BoT)	1,015,882,796	1,054,374,613	204.5b	WATT 5 - Cost Support/SG339	0	Att 5 - Cost Support	Used as check for input value
7	Intangible Plant in Service	FERC 303 - Misc intangible plant (BoT)	1,054,374,613	1,106,474,798	204.5b	WATT 5 - Cost Support/SG340	0	Att 5 - Cost Support	Used as check for input value
8	Production Plant in Service	Total production plant (BoT)	12,703,876,804	12,652,732,709	204.46c	WATT 5 - Cost Support/SG349	0	Att 5 - Cost Support	Used as check for input value
9	Production Plant in Service	Total production plant (EoY)	12,652,732,709	13,476,057,171	204.46c	WATT 5 - Cost Support/SG361	1	Att 5 - Cost Support	Used as check for input value
10	Transmission Plant in Service	Total transmission plant (BoT)	6,478,620,080	7,627,712,649	204.58b	WATT 5 - Cost Support/SG37	0	Att 5 - Cost Support	Used as check for input value
11	Transmission Plant in Service	Total transmission plant (EoY)	7,627,712,649	7,890,023,096	204.58b	WATT 5 - Cost Support/SG39	0	Att 5 - Cost Support	Used as check for input value
12	Distribution Plant in Service	Total distribution plant (BoT)	7,295,300,652	7,647,962,060	204.75b	WATT 5 - Cost Support/SG353	0	Att 5 - Cost Support	Used as check for input value
13	Distribution Plant in Service	Total distribution plant (EoY)	7,647,962,060	8,032,285,953	204.75b	WATT 5 - Cost Support/SG335	1	Att 5 - Cost Support	Used as check for input value
14	General Plant in Service	Total general plant (BoT)	1,287,632,918	1,349,470,354	204.99b	WATT 5 - Cost Support/SG344	0	Att 5 - Cost Support	Used as check for input value
15	General Plant in Service	Total general plant (EoY)	1,349,470,354	1,376,963,715	204.99b	WATT 5 - Cost Support/SG345	1	Att 5 - Cost Support	Used as check for input value
16	Total Plant in Service	Total electric plant in service (EoY)	30,332,252,385	31,881,804,733	204.104c	WATT 5 - Cost Support/SG368	nm	Att 5 - Cost Support	Used as check (valid for Projection only)
17									
18	Electric Plant Purchased	Electric Plant Purchased	0	204.101g	WATT 5 - Cost Support/SG364	0	Att 5 - Cost Support	Used as check for input value	
19	Electric Plant Sold	Electric plant sold	0	204.102g	WATT 5 - Cost Support/SG365	0	Att 5 - Cost Support	Used as check for input value	
20									
21	Transmission Accumulated Depreciation	Accum Dep - Transmission	1,942,552,606	2,045,200,003	219.25c	WATT 5 - Cost Support/SG387	0	Att 5 - Cost Support	Used as check for input value
22	Distribution Accumulated Depreciation	Accum Dep - Distribution	3,027,035,455	3,143,599,734	219.26c	WATT 5 - Cost Support/SG3103	0	Att 5 - Cost Support	Used as check for input value
23	Accumulated Intangible Depreciation	Amort of Other Utility Plant	689,402,579	725,504,660	200.21c	WATT 5 - Cost Support/SG3108	1	Att 5 - Cost Support	Used as check for input value
24	Accumulated General Depreciation	Accum Dep - General	508,181,970	519,932,106	219.28c	WATT 5 - Cost Support/SG3113	0	Att 5 - Cost Support	Used as check for input value
25									
26	Accum Dep - Steam production	Accum Dep - Steam production	3,728,903,605	4,062,875,656	219.20c				Component of total below
27	Accum Dep - Nuclear production	Accum Dep - Nuclear production	0	0	219.21c				Component of total below
28	Accum Dep - Hydro (conventional) production	Accum Dep - Hydro (conventional) production	474,579,810	504,616,809	219.22c				Component of total below
29	Accum Dep - Hydro (pumped storage) production	Accum Dep - Hydro (pumped storage) production	0	0	219.23c				Component of total below
30	Accum Dep - Other production	Accum Dep - Other production	258,943,867	398,251,186	219.24c				Component of total below
31	Production Accumulated Depreciation	Accum Dep - Other production	4,462,427,282	4,865,743,691	219.20 through 219.24	WATT 5 - Cost Support/SG3129	0	Att 5 - Cost Support	Used as check
32									
33	Construction Materials & Supplies	Materials and supplies - est construction (EoY)	176,943,869	203,514,526	227.5c	WATT 5 - Cost Support/SH8146	-	Att 5 - Cost Support	Materials and Supplies section
34	Transmission Materials & Supplies	Materials and supplies - transmission (EoY)	1,231,929	815,425	227.8c	WATT 5 - Cost Support/SH8150	-	Att 5 - Cost Support	Materials and Supplies section
35	Undistributed Stores Expense	FERC 163 - Undistributed stores expense	0	0	227.16c	WATT 5 - Cost Support/SH8142	-	Att 5 - Cost Support	Materials and Supplies section
36									
37	Account 190 Subtotal - p234	FERC 190 - ADIT (BoT)	783,561,636	777,003,313	234.18b	WATT 1a - ADIT/SES170	-	Att 1	Used as check for input values. Asset on BS.
38	Account 190 Subtotal - p234	FERC 190 - ADIT (EoY)	777,003,313	701,421,321	234.18c	WATT 1a - ADIT/SES173	-	Att 1a	Used as check for input values. Asset on BS.
39	Account 281 Subtotal - p272	FERC 281 - ADIT (BoT)	174,829,838	152,581,985	272.17b	WATT 1a - ADIT/SES196	-	Att 1	Used as check for input values. Liability on BS => change sign.
40	Account 281 Subtotal - p272	FERC 281 - ADIT (EoY)	152,581,985	143,983,856	272.17c	WATT 1a - ADIT/SES199	-	Att 1a	Used as check for input values. Liability on BS => change sign.
41	Account 282 Subtotal - p274	FERC 282 - ADIT (BoT)	2,889,829,879	2,908,481,325	274.9c	WATT 1a - ADIT/SES267	-	Att 1	Used as check for input values. Liability on BS => change sign.
42	Account 282 Subtotal - p274	FERC 282 - ADIT (EoY)	2,908,481,325	3,064,144,040	274.9c	WATT 1a - ADIT/SES273	-	Att 1a	Used as check for input values. Liability on BS => change sign.
43	Account 283 Subtotal - p276	FERC 283 - ADIT (BoT)	297,173,549	365,071,741	276.19b	WATT 1a - ADIT/SES399	-	Att 1	Used as check for input values. Liability on BS => change sign.
44	Account 283 Subtotal - p276	FERC 283 - ADIT (EoY)	365,071,741	382,542,004	276.19c	WATT 1a - ADIT/SES406	-	Att 1a	Used as check for input values. Liability on BS => change sign.
45									
46	(S61) Load Dispatching	FERC 561 - Load Dispatch (LD)	0	0	320.84b	WATT 5 - Cost Support/SH8263	-	Att 5 - Cost Support	Adj to transmission O&M section
47	(S61.1) Load Dispatch-Reliability	FERC 561.1 - LD reliability	0	0	320.85b	WATT 5 - Cost Support/SH8264	-	Att 5 - Cost Support	Adj to transmission O&M section
48	(S61.2) Load Dispatch-Monitor and Operate Transmission System	FERC 561.2 - LD monitor operate	7,719,651	6,922,847	320.86b	WATT 5 - Cost Support/SH8265	-	Att 5 - Cost Support	Adj to transmission O&M section
49	(S61.3) Load Dispatch-Transmission Service and Scheduling	FERC 561.3 - LD service scheduling	0	0	320.87b	WATT 5 - Cost Support/SH8266	-	Att 5 - Cost Support	Adj to transmission O&M section
50	(S61.4) Scheduling, System Control and Dispatch Services	FERC 561.4 - Sched, sys control, dispatch	1,198,333	998,544	320.88b	WATT 5 - Cost Support/SH8267	-	Att 5 - Cost Support	Adj to transmission O&M section
51	(S61.5) Reliability, Planning and Standards Development	FERC 561.5 - Reliability, plan, standards	2,375,511	2,388,711	320.89b	WATT 5 - Cost Support/SH8268	-	Att 5 - Cost Support	Adj to transmission O&M section
52	Less: Account 565	FERC 565 - Transmission by others	141,188,225	159,058,497	320.96b	WATT 5 - Cost Support/SH8271	-	Att 5 - Cost Support	Adj to transmission O&M section
53									
54	Transmission O&M	Total Transmission Expenses	210,891,669	232,301,840	320.112b	WATT 5 - Cost Support/SH8280	-	Att 5 - Cost Support	Adj to transmission O&M section
55	Property Insurance Account 924	FERC 924 - Property Insurance	4,494,291	4,207,600	320.185b	WATT 5 - Cost Support/SH8216	-	Att 5 - Cost Support	Adj to A&G expense section
56	Less Regulatory Commission Exp Account 928	FERC 928 - Regulatory Commission Expenses	25,986,830	26,427,417	320.189b	WATT 5 - Cost Support/SH8297	-	Appendix A	Line 61
57	Less General Advertising Exp Account 930.1	FERC 930.1 - General Advertising Expenses	14,951	8,074	320.191b	WATT 5 - Cost Support/SH8297	-	Appendix A	Line 62
58	Total A&G	Total A&G Expenses	275,277,135	170,669,671	320.197b	WATT 5 - Cost Support/SH8118	-	Appendix A	Line 57
59	Amortization of limited term electric plant (404)	Amort - Intangible, ltd term (FERC 404)	46,992,581	58,013,199	336.1d	WATT 5 - Cost Support/SH8306	-	Att 5 - Cost Support	Depreciation Expense section
60	Amortization of other electric plant (405)	Amort exp - Intangible (FERC 405)	0	0	336.1e	WATT 5 - Cost Support/SH8307	-	Att 5 - Cost Support	Depreciation Expense section
61	Depreciation expense (403)	Dep exp - Transmission (FERC 403)	116,134,858	134,616,361	336.7b	WATT 5 - Cost Support/SH8296	-	Att 5 - Cost Support	Depreciation Expense section
62	Amortization of limited term electric plant (404)	Dep exp - Transmission, ltd term (FERC 404)	0	0	336.7d	WATT 5 - Cost Support/SH8297	-	Att 5 - Cost Support	Depreciation Expense section
63	Depreciation expense (403)	Dep exp - General (FERC 403)	45,107,563	47,034,116	336.10c	WATT 5 - Cost Support/SH8301	-	Att 5 - Cost Support	Depreciation Expense section
64	Amortization of limited term electric plant (404)	Dep exp - General, ltd term (FERC 404)	711,435	591,957	336.10d	WATT 5 - Cost Support/SH8302	-	Att 5 - Cost Support	Depreciation Expense section
65	Transmission Wages Expense	Transmission wages and salaries	27,994,491	29,153,152	354.21b	WATT 5 - Cost Support/SH8312	-	Appendix A	Line 1
66	Total Wages Expense	Total O&M salaries	367,294,560	359,153,337	354.28b	WATT 5 - Cost Support/SH8314	-	Appendix A	Line 2
67	Less A&G Wages Expense	A&G wages and salaries	43,815,481	41,806,504	354.27b	WATT 5 - Cost Support/SH8315	-	Appendix A	Line 3

Data from Company records (Manual Input)

Line	Description, account, classification	Model worksheet input	Prior year values	Current year values	Source	Notes
			2020	2021		
1	Facility Credits under Section 30.9	Att 5 - Cost Support, Line 166 "Facility Credits under Section 30.9 of the OAT"	0	0	Company records	
2	Interest on Network Upgrade Balance	Att 5 - Cost Support, Line 168 "Interest on Network Upgrade Facilities"	4,892,710	4,890,581	Company Records: Sum of SAP GL 585914 (Interest Expense - Transmission Deposits (third party) and 385914 (ESM).	
3	Network Upgrade Balance	Att 5 - Cost Support, Line 50 "Network Upgrade Balance"	147,761,488	147,966,140	Company Records: Sum of SAP GL accounts #265461 (Transan Interconnection Deposits - w/ third party) and #265460 (Transan Interconnection Deposits - ESM).	
4	Federal income tax rate	Attachment A, Line 128 "FIT = Federal Income Tax Rate"		21.00%	PacifiCorp tax rate assumptions - 2021	
5	State income tax rate	Attachment A, Line 129 "SIT = State Income Tax Rate or Composite"	4.54%	4.54%	PacifiCorp tax rate assumptions - 2021	
6	Percent of federal income tax deductible for state purposes	Attachment A, Line 130	0.00%	0.00%	PacifiCorp tax rate assumptions - 2021	
7	Rent from Electric Property - Transmission Related	Attachment 3, Line 1 "Rent from Electric Property - Transmission Related"	3,509,342	3,461,109	Company Records: Sum of SAP GL accounts #301863 and #301872 (PC 1192).	Fiber Optic Leases
8	WEC phase shifting fee (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	0	588,884	Company Records: component of 2021 FERC Form No. 1, page 300.21b	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include the WEC phase-shifting fees for a reduction of loop flows on transmission
9	Gen Interconnect and TSR study revenues (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	854,804	1,580,721	2021 FERC Form No. 1, page 300.21b footnote	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include as a revenue credit on Attachment 3 of the Form 1 the reimbursements
10	MY Service territory fixed cost recovery fee (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	24,180	14,823	2021 FERC Form No. 1, page 300.21b footnote (GL 301955)	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include a portion of the service territory fixed cost recovery fee received from a

11	Adjustment to exclude the write-offs that were booked to Account 573	Att 5 - Cost Support, Line 53 "Transmission O&M adjustment"	(122,866)	(89,622)	Company Records: SAP FERC 573 details (enter negative value)	Based on the Resolution of Preliminary Challenges to the 2013 Annual Update, PacifiCorp agreed to exclude the write-offs that were booked to FERC Account 573 from the
12	Transmission imbalance penalty refunds in FERC 566	Att 5 - Cost Support, Line 53 "Transmission O&M adjustment"	0	0	Company Records: Sum of SAP GL 505982 & 505964 (FERC 566)	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to exclude the expenses associated with the refunds for transmission imbalance penalties booked to FERC Account 566 from the Transmission ATRR.
13	C&T (ESM) cost portion of Studies in FERC 561.6 and 561.7	Att 5 - Cost Support, Line 53 "Transmission O&M adjustment"	(127,537)	(50,351)	Company Records: Sum of order 235822 (FERC 560), 228755 (FERC 561.6) & 228756 (FERC 561.7). Enter as a negative value.	Exclude C&T's (ESM) expenses for studies from O&M. Third party's expenses for studies are offset in revenue credits; ESM's expense portion needs to be excluded from O&M.
14	EIM: Capital Cost of upgrade of substation and power plant meters to 5-min memory capability	Attachment 15 - GSU and Associated Equipment, "Wind Generation Facilities adjustment"	738,458	738,458	Company Records: FERC Account 353 details	During the stakeholder process in PacifiCorp's EIM filing in Docket No. EY14-1576, PacifiCorp agreed to remove the EIM-related capital costs for substation and power plant meter upgrades to five-minute memory capability booked to FERC Account 353 from its
15	EIM: Transmission allocation of General (FERC accounts 391 and 397) and Intangible (FERC account 303) assets attributable to ESM participation in EIM and excluded from ATRR	Attachment 15 - GSU and Associated Equipment, "Wind Generation Facilities adjustment"	123,264	120,807	Company Records: EIM assets	Transmission allocation of general and intangible assets (acquisition value times labor allocor) attributable to ESM participation in EIM ad excluded from ATRR. FERC accounts 303, 391, and 397.
16	Interconnection Customer Interconnection Facilities (ICIFs)	Attachment 15 - GSU and Associated Equipment, "Wind Generation Facilities adjustment"	181,490,604	187,633,608	Company Records: Capital assets details	Exclude transmission facilities from Transmission Plant In-Service as these charges are directly assigned to non-transmission customers.

FERC Form 1 Data Consolidation

2021: New FF1 format due to new software

ID	Data_description	ff1_page	ff1_line	ff1_col	ff1_map	column_name	2019	2020	2021
1	FERC 408.1 - Taxes Other than Income	114	14	c	114.14c	Total Current Year to Date Balance for Quarter/Year	199,137,026	208,904,338	213,406,731
2	FERC 411.4 - Net ITC adjustment	114	19	c	114.19c	Total Current Year to Date Balance for Quarter/Year	(2,738,724)	(2,252,575)	(1,339,178)
3	Amort of Other Utility Plant	200	21	c	200.21c	Total Company for the Current Year/Quarter Ended	652,942,422	689,402,579	725,504,660
4	FERC 303 - Misc intangible plant (BoY)	204	5	b	204.5b	Balance Beginning of Year	970,432,021	1,015,882,796	1,054,374,613
5	FERC 303 - Misc intangible plant (EoY)	204	5	g	204.5g	Balance at End of Year	1,015,882,796	1,054,374,613	1,106,474,798
6	Total production plant (BoY)	204	46	b	204.46b	Balance Beginning of Year	12,454,178,185	12,370,876,824	12,652,732,709
7	Total production plant (EoY)	204	46	g	204.46g	Balance at End of Year	12,370,876,824	12,652,732,709	13,476,057,171
8	Total transmission plant (BoY)	204	58	b	204.58b	Balance Beginning of Year	6,353,044,980	6,478,620,080	7,627,712,649
9	Total transmission plant (EoY)	204	58	g	204.58g	Balance at End of Year	6,478,620,080	7,627,712,649	7,890,023,096
10	Total distribution plant (BoY)	204	75	b	204.75b	Balance Beginning of Year	7,017,942,816	7,295,300,652	7,647,962,060
11	Total distribution plant (EoY)	204	75	g	204.75g	Balance at End of Year	7,295,300,652	7,647,962,060	8,032,285,953
12	Total general plant (BoY)	204	99	b	204.99b	Balance Beginning of Year	1,274,442,961	1,287,632,918	1,349,470,354
13	Total general plant (EoY)	204	99	g	204.99g	Balance at End of Year	1,287,632,918	1,349,470,354	1,376,963,715
14	Electric Plant Purchased	204	101	g	204.101g	Balance Beginning of Year	-00	-00	-00
15	Electric plant sold	204	102	g	204.102g	Balance at End of Year	-00	-00	-00
16	Total electric plant in service (BoY)	204	104	b	204.104b	Balance at End of Year	28,070,040,963	28,448,313,270	30,332,252,385
17	Total electric plant in service (EoY)	204	104	g	204.104g	Balance at End of Year	28,448,313,270	30,332,252,385	31,881,804,733
18	Electric plant held for future use	214	47	d	214.47d	Balance at End of Year	25,890,060	23,912,440	14,811,003
19	Accum Dep - Steam production	219	20	c	219.20c	Electric Plant in Service	3,749,690,656	3,728,903,605	4,062,875,656
20	Accum Dep - Nuclear production	219	21	c	219.21c	Electric Plant in Service	-00	-00	-00
21	Accum Dep - Hydro (conventional) production	219	22	c	219.22c	Electric Plant in Service	450,261,661	474,579,810	504,616,809
22	Accum Dep - Hydro (pumped storage) production	219	23	c	219.23c	Electric Plant in Service	-00	-00	-00

23	Accum Dep - Other production	219	24	c	219.24c	Electric Plant in Service	531,443,175	258,943,867	398,251,186
24	Accum Dep - Transmission	219	25	c	219.25c	Electric Plant in Service	1,863,152,997	1,942,552,606	2,045,200,003
25	Accum Dep - Distribution	219	26	c	219.26c	Electric Plant in Service	2,925,945,711	3,027,035,455	3,143,599,734
26	Accum Dep - General	219	28	c	219.28c	Electric Plant in Service	493,756,072	508,181,970	519,932,106
27	Accum Dep - Total	219	29	c	219.29c	Electric Plant in Service	10,014,250,272	9,940,197,313	10,674,475,494
28	Materials and supplies - est construction (EoY)	227	5	c	227.5c	Balance End of Year	162,913,741	176,943,869	203,514,526
29	Materials and supplies - transmission (EoY)	227	8	c	227.8c	Balance End of Year	852,235	1,231,929	815,425
30	FERC 163 - Undistributed stores expense	227	16	c	227.16c	Balance End of Year	-00	-00	-00
31	FERC 190 - ADIT (BoY)	234	18	b	234.18b	begin_yr_bal	824,459,612	783,561,636	777,003,313
32	FERC 190 - ADIT (EoY)	234	18	c	234.18c	yr_end_bal	783,561,636	777,003,313	701,421,321
33	FERC 281 - ADIT (BoY)	272	17	b	272.17b	bgn_yr_bal	180,339,430	174,829,838	152,581,995
34	FERC 281 - ADIT (EoY)	272	17	k	272.17k	end_yr_bal	174,829,838	152,581,995	143,583,856
35	FERC 282 - ADIT (BoY)	274	9	b	274.9b	bgn_yr_bal	2,910,580,066	2,889,829,879	2,908,481,325
36	FERC 282 - ADIT (EoY)	274	9	k	274.9k	end_yr_bal	2,889,829,879	2,908,481,325	3,054,144,040
37	FERC 283 - ADIT (BoY)	276	19	b	276.19b	bgn_yr_bal	285,789,510	297,173,549	365,071,741
38	FERC 283 - ADIT (EoY)	276	19	k	276.19k	end_yr_bal	297,173,549	365,071,741	382,542,004
39	FERC 561 - Load Dispatch (LD)	320	84	b	320.84b	crnt_yr_amt	-00	-00	-00
40	FERC 561.1 - LD reliability	320	85	b	320.85b	crnt_yr_amt	-00	-00	-00
41	FERC 561.2 - LD monitor operate	320	86	b	320.86b	crnt_yr_amt	7,813,567	7,719,651	6,922,647
42	FERC 561.3 - LD service scheduling	320	87	b	320.87b	crnt_yr_amt	-00	-00	-00
43	FERC 561.4 - Sched, sys control, dispatch	320	88	b	320.88b	crnt_yr_amt	1,250,888	1,198,333	998,544
44	FERC 561.5 - Reliability, plan, standards	320	89	b	320.89b	crnt_yr_amt	1,962,101	2,375,511	2,388,711
45	FERC 561.8 - Reliability, plan, standards services	320	92	b	320.92b	crnt_yr_amt	8,800,994	4,780,276	5,672,396
46	FERC 565 - Transmission by others	320	96	b	320.96b	crnt_yr_amt	145,825,268	141,188,225	159,058,497
47	Total Transmission Expenses	320	112	b	320.112b	crnt_yr_amt	218,366,626	210,891,669	232,301,840
48	FERC 924 - Property Insurance	320	185	b	320.185b	crnt_yr_amt	4,737,084	4,494,291	4,207,600
49	FERC 928 - Regulatory Commission Expenses	320	189	b	320.189b	crnt_yr_amt	25,605,836	25,986,830	26,427,417
50	FERC 930.1 - General Advertising Expenses	320	191	b	320.191b	crnt_yr_amt	55,028	14,951	8,074
51	Total A&G Expenses	320	197	b	320.197b	crnt_yr_amt	115,628,648	275,277,135	170,669,671
52	Industry association dues	335	1	b	335.1b	Amount	1,376,461	1,318,681	1,577,509
53	Amort - Intangible, ltd term (FERC 404)	336	1	d	336.1d	Amortization of Limited Term Electric Plant (Account 404)	48,671,914	46,992,581	58,013,199
54	Amort exp - Intangible (FERC 405)	336	1	e	336.1e	Amortization of Other Electric Plant (Acc 405)	-00	-00	-00
55	Dep exp - Transmission (FERC 403)	336	7	b	336.7b	Depreciation Expense (Account 403)	112,507,659	116,134,858	134,616,361
56	Dep exp - Transmission, ltd term (FERC 404)	336	7	d	336.7d	Amortization of Limited Term Electric Plant (Account 404)	-00	-00	-00

57	Dep exp - General (FERC 403)	336	10	b	336.10b	Depreciation Expense (Account 403)	42,404,362	45,107,563	47,034,116
58	Dep exp - General, ltd term (FERC 404)	336	10	d	336.10d	Amortization of Limited Term Electric Plant (Account 404)	706,273	711,435	591,957
59	Transmisison wages and salaries	354	21	b	354.21b	Direct Payroll Distribution	26,859,544	27,994,491	29,153,152
60	A&G wages and salaries	354	27	b	354.27b	Direct Payroll Distribution	42,795,683	43,815,481	41,806,504
61	Total O&M salaries	354	28	b	354.28b	Direct Payroll Distribution	362,000,992	367,294,560	359,153,337