



March 25, 2024

VIA eTARIFF

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

RE: *PacifiCorp*
Docket No. ER24-____

Dear Secretary Reese:

Section 205 of the Federal Power Act, 16 U.S.C. § 824d, and Part 35 of the regulations of the Federal Energy Regulatory Commission (“FERC” or “Commission”), 18 C.F.R. Part 35 and Order Nos. 618¹ and 714,² PacifiCorp hereby submits limited revisions to its transmission formula (“Formula”) depreciation rates reflected in Attachment 8 – Depreciation Rates of Attachment H-1 of PacifiCorp’s Open Access Transmission Tariff (“OATT”). In particular, PacifiCorp submits revisions to the depreciation rates in Attachment 8 of the Formula for Intangible and Leasehold Improvements accounts in lines 23 through 25 based on the 13-month average asset balances using updated data for calendar year 2022. PacifiCorp requests that these depreciation rates become effective June 1, 2024, to coincide with the effective date of the Rate Year,³ reflecting an updated Annual Transmission Revenue Requirement (“ATRR”) for charges for transmission service under PacifiCorp’s OATT.

I. Background and Reason for Filing

On May 26, 2011, PacifiCorp submitted its transmission and ancillary service rate case filing in Docket No. ER11-3643, in which PacifiCorp sought to modify its transmission rates and adopt a formula transmission rate. PacifiCorp proposed employing a formula rate to calculate its rates for Point-to-Point Transmission Service and Network Integration Transmission Service, with such rates being updated annually pursuant to Formula Rate Implementation Protocols (“Protocols”).

¹ *Depreciation Accounting*, Order No. 618, 92 FERC ¶ 61,078 (2000) (“Order No. 618”).

² *Elec. Tariff Filings*, Order No. 714, 124 FERC ¶ 61,270 (2008), *clarified*, Order No. 714-A, 147 FERC ¶ 61,115 (2014).

³ “Rate Year” is defined in Section I (2) of Attachment H-2 of the OATT as “June 1 of a given calendar year through May 31 of the subsequent calendar year.”



PacifiCorp included in the Docket No. ER11-3643 rate case filing the following additions to its OATT: (1) Attachment H-1, which is the Formula; and (2) Attachment H-2, which are the Protocols. A settlement was reached in Docket No. ER11-3643 (the “Settlement Agreement”), which was accepted by the Commission in a May 23, 2013 letter order.⁴ PacifiCorp committed, in Section 3.8 of the Settlement Agreement and in the Section I (6) of Protocols, to make a single issue filing pursuant to Section 205 of the Federal Power Act to update depreciation rates if and when: (1) one or more of PacifiCorp’s retail jurisdictions change(s) the corresponding rates; or (2) the rates change as a result of corresponding changes to the 13-month average account balances for composite rates, using the methodology set forth in Attachment 8.

On March 24, 2023, in Docket No. ER23-1455, PacifiCorp filed revisions to Attachment 8 to the Formula for the following accounts in lines 23 through 25: (1) Account 302 – Franchises and Consents, (2) Account 303 – Miscellaneous Intangible Plant, and (3) Account 390.1 – Leasehold Improvements – General Plant (collectively, “Intangibles and Leasehold Improvements”), consistent with the terms of the Settlement Agreement. On May 25, 2023, the Commission accepted the revised rates, effective June 1, 2023, via a letter order. Today’s filing is of the same nature as the filing accepted in Docket No. ER23-1455.⁵

II. Summary of Proposed Changes

As noted earlier, PacifiCorp proposes revisions to Attachment 8 to the Formula (OATT Attachment H-1) for the Intangible and Leasehold Improvements accounts in lines 23 through 25. The rates shown on Attachment 8 for these lines are composite rates based on the 13-month average asset balances divided into the calendar year amortization expense for each account. The revised rates proposed in this filing are the result of calculations using updated data for calendar year 2022. The following table summarizes PacifiCorp’s proposed changes to Attachment 8:

Account	Description	Current rate	Proposed rate
302	Franchises and Consents	5.16%	2.86%
303	Miscellaneous Intangible Plant	6.10%	6.15%
390.1	Leasehold Improvements – Gen. Plant	2.79%	4.22%

Franchises and Consents amortization rate decreased compared to prior year mainly due to the cessation of amortization of the Utah and Wyoming deferrals of Klamath relicensing costs. Miscellaneous Intangible Plant amortization rates remained relatively flat, while the Leasehold

⁴ *PacifiCorp*, 143 FERC ¶ 61,162 at P 5 (2013).

⁵ PacifiCorp notes the Commission has accepted prior similar filings, as well, for example in Docket Nos. ER22-1510 and ER21-1547.



Improvements amortization rate increased from prior year primarily due to a mix of short-lived assets added during year 2023.

III. Rate Impact to Customers and Statements BG/BH

PacifiCorp has calculated an estimated revenue impact of the revised depreciation rates for Intangible and Leasehold Improvements and the estimated impact to transmission customers. To determine the effect, PacifiCorp calculated the change in ATRR due to the proposed depreciation rates. The changed ATRR was then used to estimate the transmission service true-up rate had the proposed depreciation rates been in effect in 2022 instead of the currently effective depreciation rates.

The revenue impact of the proposed revisions to Attachment 8 for the Intangible and Leasehold Improvements accounts is shown in Enclosure 1 to the filing: Statement BG (Revenue data to reflect changed rates) and Statement BH (Revenue data to reflect present rates). The billing determinants for the Statements BG/BH revenue calculation reflect the actual billing units of services provided to wholesale customers in 2022. The estimated impact on revenue for 2022 resulting from the revised depreciation rates for Intangible and Leasehold Improvements is a decrease of approximately -\$295,364 or approximately -0.06% of total annual revenue for the 12-month period ending December 31, 2022.

IV. Relationship with Pending Proposed Formula Rate Revisions

On March 22, 2024, PacifiCorp submitted separate proposed revisions to its transmission formula rate regarding recovery of interest expense in Docket No. ER24-1595. Because that proceeding is still pending, the proposed Formula revisions described herein are being made to the currently-effective version of the OATT. Following Commission action in the above-noted proceeding and the instant proceeding, PacifiCorp will make an appropriate filing in eTariff to consolidate all Commission-accepted changes.

V. Enclosures

In addition to this transmittal letter, this filing consists of the following enclosures:

- Enclosure 1 – Statements BG and BH demonstrating the revenue impact of the proposed Intangible and Leasehold Improvements rate revision;
- Enclosure 2 – Revised Attachment H-1 of PacifiCorp’s OATT (clean version); and
- Enclosure 3 – Revised Attachment H-1 of PacifiCorp’s OATT (including red-lined version of Attachment 8 compared to currently effective version).



Because of the section-based nature of PacifiCorp's eTariff filing of its Baseline OATT, PacifiCorp includes its complete Attachment H-1 of its OATT in clean and red-lined versions, even though the only changes concern Attachment 8 – Depreciation Rates, as described herein. PacifiCorp includes, as Enclosure 3, a red-lined version of Attachment H-1 – reflecting only revisions to Attachment 8 – compared to the currently-effective version of Attachment H-1.

VI. Effective Date and Request for Waiver

Pursuant to 18 C.F.R. § 35.3(a)(1), PacifiCorp respectfully requests that the Commission accept the revisions for filing to become effective June 1, 2024, to coincide with the new transmission charges reflected in PacifiCorp's next annual update of its formula transmission rate, effective June 1, 2024.

As indicated above, the overall impact of proposed depreciation rates represents a minimal decrease of -0.06% and is being changed in accordance with provisions of PacifiCorp's approved Formula and the Settlement Agreement.

To the extent necessary, PacifiCorp requests waiver of the full requirements of 18 C.F.R. § 35.13, as good cause exists for granting a waiver of the requirement to file the full range of information required by Section 35.13. The Commission has previously granted waiver of the requirement that utilities provide all of the cost of service information required by Section 35.13 in similar cases.⁶ PacifiCorp respectfully requests waiver of any requirements of the Commission's rules and regulations, as well as any authorizations as may be necessary or required, to permit the revised depreciation rates to be accepted by the Commission and made effective in the manner proposed herein.

VII. Communications

All communications and correspondence regarding this filing should be forwarded to the following persons:

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⁶ See, e.g., *Westar Energy, Inc.*, 131 FERC ¶ 61,183 at P 21 (2010), *reh'g denied*, 134 FERC ¶ 61,176 (2011).



VIII. Service

PacifiCorp has served a copy of this filing, via e-mail, to all transmission customers pursuant to PacifiCorp's OATT that have provided an e-mail contact address. To the extent that customers have not provided PacifiCorp a contact e-mail, PacifiCorp has served such customers with a hard copy of this filing.

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

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "M Loftus".

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Attorney for PacifiCorp



CERTIFICATE OF SERVICE

I hereby certify that on this 25th day of March, 2024, I have caused a copy of the foregoing document to be served on PacificCorp's transmission customers.

/s/ Daryl A. Bascus

Daryl A. Bascus

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PACIFICORP

Enclosure 1

Statements BG and BH

PACIFICORP
ANNUAL COMPARISON
OATT PARTS II & III SERVICE AND LEGACY AGREEMENTS
2022

Line	Service/ Customer: Service Agreement ("SA") No.	Present (revenues under current rates)	Changed (revenues under proposed rates)	Absolute difference (changed <i>minus</i> present)	Percent difference
OATT Part II Long-Term Firm Point-to-Point Transmission Service					
1	PacifiCorp: multiple SAs	\$ 72,285,127	\$ 72,243,189	\$ (41,938)	-0.06%
2	Black Hills: SA 67	1,853,801	1,852,726	(1,076)	-0.06%
3	BPA - Lost Creek: SA 656	2,076,257	2,075,053	(1,205)	-0.06%
4	City of Roseville SA 881	1,781,288	1,780,254	(1,033)	-0.06%
5	Evergreen Bio SA 874	370,760	370,545	(215)	-0.06%
6	Eugene Water and Electric Board: SA 605	926,901	926,363	(538)	-0.06%
7	Idaho Power: SA 212	774,118	773,669	(449)	-0.06%
8	Avangrid Renewables, LLC: S.A. 895	1,112,281	1,111,635	(645)	-0.06%
9	Thermo No. 1 (Cyrq Energy): SA 568	407,836	407,600	(237)	-0.06%
10	Powerex: SA 169	2,966,082	2,964,361	(1,721)	-0.06%
11	NextEra: SA 733	3,376,361	3,374,402	(1,959)	-0.06%
12	Salt River Project: SA 809	926,901	926,363	(538)	-0.06%
13	State of South Dakota: SA 170/779	148,304	148,218	(86)	-0.06%
14	Sacramento MUD: SA 863	704,444	704,036	(409)	-0.06%
15	Clatskanie Peoples Utility District: SA 899/900/901	556,140	555,818	(323)	-0.06%
16	Powerex: SA 700	3,562,576	3,560,509	(2,067)	-0.06%
17	Powerex: SA 701	3,562,576	3,560,509	(2,067)	-0.06%
18	Powerex: SA 702	3,562,576	3,560,509	(2,067)	-0.06%
19	Powerex: SA 748	1,781,288	1,780,254	(1,033)	-0.06%
20	Powerex: SA 749	5,343,863	5,340,763	(3,100)	-0.06%
21	Powerex: SA 995	3,562,576	3,560,509	(2,067)	-0.06%
22	Powerex: SA 996	3,562,576	3,560,509	(2,067)	-0.06%
23	Powerex: SA 1016	3,707,602	3,705,451	(2,151)	-0.06%
24	Powerex: SA 1017	3,707,602	3,705,451	(2,151)	-0.06%
25	Powerex: SA 1040	2,475,545	2,474,108	(1,436)	-0.06%
26	Garrett Solar: SA 966	370,760	370,545	(215)	-0.06%
27	Airport Solar: SA 965	1,810,450	1,809,400	(1,050)	-0.06%
28	Falls Creek: SA 868	154,417	154,327	(90)	-0.06%
29	Subtotal (Part II Long-Term Firm Point-to-Point Transmission Service)	\$ 127,431,006	\$ 127,357,074	\$ (73,932)	-0.06%

OATT Part III - Network Service

30	PacifiCorp: SA 66	\$	323,346,422	\$	323,158,825	\$	(187,597)	-0.06%
31	BPA Yakama: SA 328		210,002		209,880		(122)	-0.06%
32	BPA Gazely: SA 229		116,793		116,725		(68)	-0.06%
33	BPA Clark: SA 735		848,430		847,938		(492)	-0.06%
34	BPA Benton/Rimrock: SA 539		27,684		27,668		(16)	-0.06%
35	BPA Ore Wind/Echo: SA 538		7,057		7,053		(4)	-0.06%
36	BPA S. Idaho: SA 746		8,301,965		8,297,148		(4,817)	-0.06%
37	BPA Idaho Falls: SA 747		4,007,146		4,004,822		(2,325)	-0.06%
38	Tri State: SA 628		614,651		614,295		(357)	-0.06%
39	Calpine Energy Solutions: SA 299		655,882		655,502		(381)	-0.06%
40	Basin: SA 505		395,416		395,187		(229)	-0.06%
41	Black Hills: SA 347		1,783,722		1,782,687		(1,035)	-0.06%
42	USBR (Burbank): SA 506		9,948		9,943		(6)	-0.06%
43	WAPA: SA 175		46,367		46,340		(27)	-0.06%
44	Exelon Generation: SA 943		30,920		30,902		(18)	-0.06%
45	Avangrid Renewables, LLC: SA 742		1,217,118		1,216,412		(706)	-0.06%
46	BPA CEC SA 827		1,562		1,561		(1)	-0.06%
47	NTUA SA 894		83,902		83,853		(49)	-0.06%
48	BPA Airport Solar SA 865		1,152		1,151		(1)	-0.06%
49	BPA WEID: SA 975		15,948		15,939		(9)	-0.06%
50	Subtotal (Part III - Network Service)	\$	341,722,089	\$	341,523,831	\$	(198,258)	-0.06%
Legacy Agreements								
51	UAMPS: RS 297	\$	21,614,479	\$	21,601,939	\$	(12,540)	-0.06%
52	UMPA: RS 637		3,323,004		3,321,076		(1,928)	-0.06%
53	DGT: RS 280		4,742,492		4,739,740		(2,751)	-0.06%
54	WAPA OIS: RS 262/RS263		10,263,187		10,257,232		(5,954)	-0.06%
55	Subtotal (Legacy Agreements)	\$	39,943,161	\$	39,919,987	\$	(23,174)	-0.06%
Total		\$	509,096,257	\$	508,800,893	\$	(295,364)	-0.06%

PACIFICORP
STATEMENT BG — REVENUE DATA TO REFLECT CHANGED RATES
OATT PARTS II & III SERVICE AND LEGACY AGREEMENTS
2022

Transmission true-up rate with proposed depreciation rates for
Intangibles and Leasehold Improvements (\$/MW-month): **2,967.09**

Line	Service/ Customer: Service Agreement ("SA")/Rate Schedule ("RS") No.	January	February	March	April	May	June	July	August	September	October	November	December	Total
OATT Part II Long-Term Firm Point-to-Point Transmission Service														
1	PacifiCorp multiple SAs	\$ 5,913,523	\$ 5,913,523	\$ 5,913,523	\$ 5,913,523	\$ 5,913,523	\$ 6,238,866	\$ 6,238,866	\$ 6,238,866	\$ 6,238,866	\$ 6,238,866	\$ 5,740,623	\$ 5,740,623	\$ 72,243,189
2	Black Hills: SA 67	153,918	153,918	153,918	153,918	153,918	154,734	154,734	154,734	154,734	154,734	154,734	154,734	1,852,726
3	BPA - Lost Creek: SA 656	172,388	172,388	172,388	172,388	172,388	173,302	173,302	173,302	173,302	173,302	173,302	173,302	2,075,053
4	City of Roseville SA 881	148,355	148,355	148,355	148,355	148,355	148,355	148,355	148,355	148,355	148,355	148,355	148,355	1,780,254
5	Evergreen Bio SA 874	30,784	30,784	30,784	30,784	30,784	30,947	30,947	30,947	30,947	30,947	30,947	30,947	370,545
6	Eugene Water and Electric Board: SA 605	76,959	76,959	76,959	76,959	76,959	77,367	77,367	77,367	77,367	77,367	77,367	77,367	926,363
7	Idaho Power: SA 212	-	-	-	-	-	154,734	154,734	154,734	154,734	154,734	-	-	773,669
8	Avangrid Renewables, LLC: S.A. 895	92,351	92,351	92,351	92,351	92,351	92,840	92,840	92,840	92,840	92,840	92,840	92,840	1,111,635
9	Thermo No. 1 (Cyrq Energy): SA 568	33,862	33,862	33,862	33,862	33,862	34,041	34,041	34,041	34,041	34,041	34,041	34,041	407,600
10	PowereX: SA 169	246,269	246,269	246,269	246,269	246,269	247,574	247,574	247,574	247,574	247,574	247,574	247,574	2,964,361
11	NextEra: SA 733	304,757	304,757	304,757	304,757	304,757	247,574	247,574	247,574	247,574	247,574	306,373	306,373	3,374,402
12	Salt River Project: SA 809	76,959	76,959	76,959	76,959	76,959	77,367	77,367	77,367	77,367	77,367	77,367	77,367	926,363
13	State of South Dakota: SA 170/779	12,313	12,313	12,313	12,313	12,313	12,379	12,379	12,379	12,379	12,379	12,379	12,379	148,218
14	Sacramento MUD: SA 863	58,489	58,489	58,489	58,489	58,489	58,799	58,799	58,799	58,799	58,799	58,799	58,799	704,036
15	Clatskanie Peoples Utility District: SA 899/900/901	46,175	46,175	46,175	46,175	46,175	46,420	46,420	46,420	46,420	46,420	46,420	46,420	555,818
16	PowereX: SA 700	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	3,560,509
17	PowereX: SA 701	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	3,560,509
18	PowereX: SA 702	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	3,560,509
19	PowereX: SA 748	148,355	148,355	148,355	148,355	148,355	148,355	148,355	148,355	148,355	148,355	148,355	148,355	1,780,254
20	PowereX: SA 749	445,064	445,064	445,064	445,064	445,064	445,064	445,064	445,064	445,064	445,064	445,064	445,064	5,340,763
21	PowereX: SA 995	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	3,560,509
22	PowereX: SA 996	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	296,709	3,560,509
23	PowereX: SA 1016	307,836	307,836	307,836	307,836	307,836	309,468	309,468	309,468	309,468	309,468	309,468	309,468	3,705,451
24	PowereX: SA 1017	307,836	307,836	307,836	307,836	307,836	309,468	309,468	309,468	309,468	309,468	309,468	309,468	3,705,451
25	PowereX: SA 1040	-	-	-	-	-	309,468	309,468	309,468	309,468	309,468	309,468	309,468	2,474,108
26	Garrett Solar: SA 966	30,784	30,784	30,784	30,784	30,784	30,947	30,947	30,947	30,947	30,947	30,947	30,947	370,545
27	Airport Solar: SA 965	153,918	153,918	153,918	153,918	153,918	148,544	148,544	148,544	148,544	148,544	148,544	148,544	1,809,400
28	Falls Creek: SA 868	15,392	15,392	15,392	15,392	15,392	15,473	3,095	3,095	9,284	15,473	15,473	15,473	154,327
29	Subtotal (Part II Long-Term Firm Point-to-Point Transmission Service)	\$ 10,259,828	\$ 10,259,828	\$ 10,259,828	\$ 10,259,828	\$ 10,567,664	\$ 10,995,628	\$ 10,983,250	\$ 10,983,250	\$ 10,989,439	\$ 10,995,630	\$ 10,401,451	\$ 10,401,451	\$ 127,357,074
OATT Part III - Network Service														
30	PacifiCorp SA 66	\$ 25,262,634	\$ 26,123,820	\$ 24,474,210	\$ 23,199,836	\$ 24,135,864	\$ 30,311,079	\$ 32,681,639	\$ 31,520,824	\$ 31,430,426	\$ 22,183,017	\$ 25,063,729	\$ 26,771,747	\$ 323,158,825
31	BPA Yakama: SA 328	14,560	20,114	19,429	18,007	15,435	18,669	17,067	18,218	15,865	15,993	17,096	19,429	209,880
32	BPA Gazley: SA 229	9,038	10,275	9,263	9,168	8,694	10,361	12,236	10,254	10,613	8,972	8,857	8,993	116,725
33	BPA Clark: SA 735	89,487	117,672	93,158	73,708	32,463	54,571	55,407	51,458	45,355	34,030	81,595	119,034	847,938
34	BPA Benton/Rimrock: SA 539	-	4,994	4,142	3,418	1,350	1,077	1,825	976	887	887	3,115	4,997	27,668
35	BPA Ore Wind/Echo: SA 538	-	-	-	1,489	1,507	166	1,552	-	582	-	1,059	697	7,053
36	BPA S. Idaho: SA 746	823,706	1,011,989	991,824	707,156	399,993	542,037	584,677	460,926	461,335	323,057	878,274	1,112,175	8,297,148
37	BPA Idaho Falls: SA 747	377,007	368,050	346,283	280,441	274,429	312,254	369,379	377,215	362,202	258,653	320,081	358,828	4,004,822
38	Tri State: SA 628	47,521	63,828	72,367	54,360	39,094	50,162	48,028	52,927	47,699	35,394	45,346	57,567	614,295
39	Calpine Energy Solutions: SA 299	48,257	49,669	48,245	48,224	53,381	59,517	67,056	63,285	59,101	57,345	50,349	51,073	655,502
40	Basin: SA 505	38,870	35,694	32,783	31,691	28,965	30,795	35,584	36,344	33,872	25,066	33,671	39,851	395,187
41	Black Hills: SA 347	138,504	167,255	150,313	135,655	103,997	138,682	166,305	182,179	167,789	92,781	149,660	189,567	1,782,687
42	USBR (Burbank): SA 506	15	15	15	1,122	1,561	1,570	1,762	1,534	1,047	1,303	-	-	9,943
43	WAPA: SA 175	24	18	24	42	8,165	9,139	8,854	8,723	8,895	2,380	39	39	46,340
44	Exelon Generation: SA 943	3,302	2,267	2,166	2,341	2,362	2,774	3,190	3,095	3,000	2,534	2,024	1,848	30,902
45	Avangrid Renewables, LLC: SA 742	99,896	102,059	100,955	100,765	102,163	101,561	103,044	101,747	101,412	100,193	100,133	102,483	1,216,412
46	BPA CEC SA 827	107	-	-	-	-	-	-	-	-	-	602	852	1,561
47	NTUA SA 894	7,783	7,480	7,640	6,145	6,376	6,456	6,637	8,056	8,124	5,047	6,554	7,554	83,853
48	BPA Airport Solar SA 865	344	-	-	-	-	-	-	-	-	-	404	404	1,151
49	BPA WEID: SA 975	27	27	27	27	18	2,113	3,949	3,747	3,448	2,495	30	33	15,939
50	Subtotal (Part III - Network Service)	\$ 26,953,081	\$ 28,085,224	\$ 26,352,844	\$ 24,673,595	\$ 25,215,816	\$ 31,652,982	\$ 34,168,193	\$ 32,901,510	\$ 32,761,653	\$ 23,149,146	\$ 26,762,617	\$ 28,847,170	\$ 341,523,831
Legacy Agreements														
51	UAMPS: RS 297	\$ 1,425,832	\$ 1,311,359	\$ 1,294,334	\$ 1,277,668	\$ 1,869,460	\$ 2,331,721	\$ 2,530,353	\$ 2,699,058	\$ 2,808,449	\$ 1,472,965	\$ 1,286,729	\$ 1,294,011	\$ 21,601,939
52	UMPA: RS 637	185,422	143,127	136,792	97,831	257,496	411,708	480,188	504,741	541,491	212,177	191,808	158,297	3,321,076
53	DGT: RS 280	327,481	235,703	338,925	321,888	429,587	476,708	462,552	547,615	594,412	334,943	324,434	324,434	4,739,740
54	WAPA OIS: RS 262/RS263	827,818	866,390	854,522	807,049	863,423	848,588	854,522	839,687	839,687	890,127	943,535	821,884	10,257,232
55	Subtotal (Legacy Agreements)	\$ 2,766,554	\$ 2,556,579	\$ 2,624,573	\$ 2,504,435	\$ 3,419,967	\$ 4,068,394	\$ 4,327,614	\$ 4,591,101	\$ 4,784,039	\$ 2,910,211	\$ 2,767,895	\$ 2,598,625	\$ 39,919,987
Change														
56	Updated revenues with proposed loss factor	\$ 39,979,463	\$ 40,901,631	\$ 39,237,245	\$ 37,437,859	\$ 39,203,447	\$ 46,717,004	\$ 49,479,057	\$ 48,475,860	\$ 48,535,131	\$ 37,054,987	\$ 39,931,963	\$ 41,847,246	\$ 508,800,893
57	Revenues with current loss factor (From Statement BH)	40,002,671	40,925,375	39,260,023	37,459,592	39,226,205	46,744,124	49,507,780	48,504,001	48,563,306	37,076,498	39,955,143	41,871,539	509,096,257
58	Absolute Difference <i>proposed</i> minus <i>current</i>	\$ (23,208)	\$ (23,744)	\$ (22,778)	\$ (21,733)	\$ (22,758)	\$ (27,120)	\$ (8,723)	\$ (28,141)	\$ (28,175)	\$ (21,511)	\$ (23,181)	\$ (24,293)	\$ (295,364)
59	Percent Difference	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%

Note [1] A value of zero in a month (designated by "-") indicates that the customer did not take service for that month.

PACIFICORP
STATEMENT BH — REVENUE DATA TO REFLECT PRESENT RATES
OATT PARTS II & III SERVICE AND LEGACY AGREEMENTS
2022

2022 true-up rate

Transmission true-up rate with currently effective depreciation rates
for Intangibles and Leasehold Improvements (\$/MW-month): **2,968.81**

Line	Service/ Customer: Service Agreement ("SA")/Rate Schedule ("RS") No.	January	February	March	April	May	June	July	August	September	October	November	December	Total
OATT Part II Long-Term Firm Point-to-Point Transmission Service														
1	PacifiCorp: multiple SAs	\$ 5,916,956	\$ 5,916,956	\$ 5,916,956	\$ 5,916,956	\$ 5,916,956	\$ 6,242,487	\$ 6,242,487	\$ 6,242,487	\$ 6,242,487	\$ 6,242,487	\$ 5,743,955	\$ 5,743,955	\$ 72,285,127
2	Black Hills: SA 67	154,007	154,007	154,007	154,007	154,007	154,824	154,824	154,824	154,824	154,824	154,824	154,824	1,853,801
3	BPA - Lost Creek: SA 656	172,488	172,488	172,488	172,488	172,488	173,402	173,402	173,402	173,402	173,402	173,402	173,402	2,076,257
4	City of Roseville SA 881	148,441	148,441	148,441	148,441	148,441	148,441	148,441	148,441	148,441	148,441	148,441	148,441	1,781,288
5	Evergreen Bio SA 874	30,801	30,801	30,801	30,801	30,801	30,965	30,965	30,965	30,965	30,965	30,965	30,965	370,760
6	Eugene Water and Electric Board: SA 605	77,004	77,004	77,004	77,004	77,004	77,412	77,412	77,412	77,412	77,412	77,412	77,412	926,901
7	Idaho Power: SA 212	-	-	-	-	-	154,824	154,824	154,824	154,824	154,824	-	-	774,118
8	Avangrid Renewables, LLC: S.A. 895	92,404	92,404	92,404	92,404	92,404	92,894	92,894	92,894	92,894	92,894	92,894	92,894	1,112,281
9	Thermo No. 1 (Cyrq Energy): SA 568	33,882	33,882	33,882	33,882	33,882	34,061	34,061	34,061	34,061	34,061	34,061	34,061	407,836
10	PowereX: SA 169	246,411	246,411	246,411	246,411	246,411	247,718	247,718	247,718	247,718	247,718	247,718	247,718	2,966,082
11	NextEra: SA 733	304,934	304,934	304,934	304,934	304,934	247,718	247,718	247,718	247,718	247,718	306,551	306,551	3,376,361
12	Salt River Project: SA 809	77,004	77,004	77,004	77,004	77,004	77,412	77,412	77,412	77,412	77,412	77,412	77,412	926,901
13	State of South Dakota: SA 170/779	12,321	12,321	12,321	12,321	12,321	12,386	12,386	12,386	12,386	12,386	12,386	12,386	148,304
14	Sacramento MUD: SA 863	58,523	58,523	58,523	58,523	58,523	58,833	58,833	58,833	58,833	58,833	58,833	58,833	704,444
15	Clatskanie Peoples Utility District: SA 899/900/901	46,202	46,202	46,202	46,202	46,202	46,447	46,447	46,447	46,447	46,447	46,447	46,447	556,140
16	PowereX: SA 700	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	3,562,576
17	PowereX: SA 701	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	3,562,576
18	PowereX: SA 702	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	3,562,576
19	PowereX: SA 748	148,441	148,441	148,441	148,441	148,441	148,441	148,441	148,441	148,441	148,441	148,441	148,441	1,781,288
20	PowereX: SA 749	445,322	445,322	445,322	445,322	445,322	445,322	445,322	445,322	445,322	445,322	445,322	445,322	5,343,863
21	PowereX: SA 995	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	3,562,576
22	PowereX: SA 996	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	296,881	3,562,576
23	PowereX: SA 1016	308,014	308,014	308,014	308,014	309,647	309,647	309,647	309,647	309,647	309,647	309,647	309,647	3,707,602
24	PowereX: SA 1017	308,014	308,014	308,014	308,014	309,647	309,647	309,647	309,647	309,647	309,647	309,647	309,647	3,707,602
25	PowereX: SA 1040	-	-	-	-	308,014	309,647	309,647	309,647	309,647	309,647	309,647	309,647	2,475,545
26	Garrett Solar: SA 966	30,801	30,801	30,801	30,801	30,801	30,965	30,965	30,965	30,965	30,965	30,965	30,965	370,760
27	Airport Solar: SA 965	154,007	154,007	154,007	154,007	154,007	148,631	148,631	148,631	148,631	148,631	148,631	148,631	1,810,450
28	Falls Creek: SA 868	15,401	15,401	15,401	15,401	15,401	15,482	3,096	3,096	9,289	15,484	15,482	15,482	154,417
29	Subtotal (Part II Long-Term Firm Point-to-Point Transmission Service)	\$ 10,265,784	\$ 10,265,784	\$ 10,265,784	\$ 10,265,784	\$ 10,573,799	\$ 11,002,011	\$ 10,989,625	\$ 10,989,625	\$ 10,995,818	\$ 11,002,013	\$ 10,407,489	\$ 10,407,489	\$ 127,431,006
OATT Part III - Network Service														
30	PacifiCorp: SA 66	\$ 25,277,299	\$ 26,138,985	\$ 24,488,417	\$ 23,213,303	\$ 24,149,875	\$ 30,328,675	\$ 32,700,611	\$ 31,539,123	\$ 31,448,672	\$ 22,195,894	\$ 25,078,279	\$ 26,787,288	\$ 323,346,422
31	BPA Yakama: SA 328	14,568	20,126	19,440	18,018	15,444	18,680	17,077	18,229	15,874	16,002	17,106	19,440	210,002
32	BPA Gazely: SA 229	9,043	10,281	9,269	9,174	8,699	10,367	12,243	10,260	10,619	8,978	8,862	8,998	116,793
33	BPA Clark: SA 735	89,539	117,740	93,212	73,751	32,482	54,602	55,440	51,488	45,381	34,049	81,642	119,103	848,430
34	BPA Benton/Rimrock: SA 539	-	4,997	4,144	3,420	1,351	1,078	1,826	977	888	888	3,117	4,999	27,684
35	BPA Ore Wind/Echo: SA 538	-	-	-	1,490	1,508	166	1,553	-	582	-	1,060	698	7,057
36	BPA S. Idaho: SA 746	824,184	1,012,576	992,400	707,566	400,226	542,352	585,016	461,193	461,603	323,244	878,783	1,112,821	8,301,965
37	BPA Idaho Falls: SA 747	377,226	368,263	346,484	280,603	274,588	312,435	369,593	377,434	362,412	258,803	320,267	359,036	4,007,146
38	Tri State: SA 628	47,549	63,865	72,409	54,392	39,117	50,191	48,056	52,958	47,727	35,415	45,372	57,601	614,651
39	Calpine Energy Solutions: SA 299	48,285	49,698	48,273	48,252	53,412	59,551	67,095	63,322	59,136	57,378	50,378	51,102	655,882
40	Basin: SA 505	30,888	35,715	32,802	31,710	28,982	30,813	35,605	36,365	33,892	25,081	33,690	39,874	395,416
41	Black Hills: SA 347	138,584	167,352	150,400	135,734	104,057	138,762	166,402	182,285	167,886	92,835	149,747	189,677	1,783,722
42	USBR (Burbank): SA 506	15	15	15	1,122	1,562	1,571	1,763	1,535	1,048	1,303	-	-	9,948
43	WAPA: SA 175	24	18	24	42	8,170	9,144	8,859	8,728	8,901	2,381	39	39	46,367
44	Exelon Generation: SA 943	3,304	2,268	2,167	2,342	2,363	3,191	2,776	3,096	3,001	2,535	2,025	1,850	30,920
45	Avangrid Renewables, LLC: SA 742	99,954	102,118	101,014	100,824	102,222	101,620	103,104	101,807	101,471	100,251	100,192	102,543	1,217,118
46	BPA CEC SA 827	107	-	-	-	-	-	-	-	-	-	603	852	1,562
47	NTUA SA 894	7,787	7,484	7,645	6,148	6,380	6,460	6,641	8,060	8,129	5,050	6,558	7,559	83,902
48	BPA Airport Solar SA 865	344	-	-	-	-	-	-	-	-	-	404	404	1,152
49	BPA WEID: SA 975	27	27	27	27	18	2,114	3,951	3,750	3,450	2,497	30	33	15,948
50	Subtotal (Part III - Network Service)	\$ 26,968,727	\$ 28,101,528	\$ 26,368,142	\$ 24,687,919	\$ 25,230,454	\$ 31,671,357	\$ 34,188,028	\$ 32,920,609	\$ 32,780,671	\$ 23,162,584	\$ 26,778,153	\$ 28,863,916	\$ 341,722,089
Legacy Agreements														
51	UAMPS: RS 297	\$ 1,426,660	\$ 1,312,120	\$ 1,295,085	\$ 1,278,409	\$ 1,870,545	\$ 2,333,074	\$ 2,531,822	\$ 2,700,625	\$ 2,810,079	\$ 1,473,820	\$ 1,287,476	\$ 1,294,762	\$ 21,614,479
52	UMPA: RS 637	185,530	143,210	136,871	97,888	257,645	411,947	480,467	505,034	541,805	212,300	191,919	158,389	3,323,004
53	DGT: RS 280	327,671	235,840	339,122	322,075	429,837	476,655	462,820	547,933	594,757	335,137	346,024	324,622	4,742,492
54	WAPA OIS: RS 262/RS263	828,299	866,893	855,018	807,517	863,925	849,081	855,018	840,174	840,174	890,644	944,083	822,361	10,263,187
55	Subtotal (Legacy Agreements)	\$ 2,768,160	\$ 2,558,063	\$ 2,626,096	\$ 2,505,889	\$ 3,421,952	\$ 4,070,756	\$ 4,330,127	\$ 4,593,766	\$ 4,786,816	\$ 2,911,901	\$ 2,769,502	\$ 2,600,134	\$ 39,943,161
Change														
56	Updated revenues with proposed loss factor (From Statement BG)	\$ 39,979,463	\$ 40,901,631	\$ 39,237,245	\$ 37,437,859	\$ 39,203,447	\$ 46,717,004	\$ 49,479,057	\$ 48,475,860	\$ 48,535,131	\$ 37,054,987	\$ 39,931,963	\$ 41,847,246	\$ 508,800,893
57	Revenues with current loss factor	40,002,671	40,925,375	39,260,023	37,459,592	39,226,205	46,744,124	49,507,780	48,504,001	48,563,306	37,076,498	39,955,143	41,871,539	509,096,257
58	Absolute Difference (proposed minus current)	\$ (23,208)	\$ (23,744)	\$ (22,778)	\$ (21,733)	\$ (22,758)	\$ (27,120)	\$ (8,723)	\$ (28,141)	\$ (28,175)	\$ (21,511)	\$ (23,181)	\$ (24,293)	\$ (295,364)
59	Percent Difference	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%

Note [1] A value of zero in a month (designated by "-") indicates that the customer did not take service for that month.

PACIFICORP

Enclosure 2

Revised Attachment H-1 of PacifiCorp's OATT
(clean version)

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

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

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

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

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

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

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

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

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)		
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	0.00%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.00%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	0.00%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	0.00%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	0.00%
122	Common Cost	Common Stock	(Note H)	Fixed	0.00%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	0.00%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	0.00%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	0.0000%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	0
Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate		(Note G)		0.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	0.00%
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			0.000%
132	T / (1-T)				0.000%
ITC Adjustment					
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	0
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	0
135	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	0
135b	Excess or Deficient ADIT Amortization			Attachment 1B	0
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Line 135b * 1 / (1-T)	0
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	0

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

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

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

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

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

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

Calculated from historical data—no true-up

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

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

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

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

Line	Description (A)	Reference (B)	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT (F)
					(C)	(D)	(E)	
1	ADIT-282	Sch. 282 Below	0	0	0	0	0	
2	ADIT-281	Sch. 281 Below	0	0	0	0	0	
3	ADIT-283	Sch. 283 Below	0	0	0	0	0	
4	ADIT-190	Sch. 190 Below	0	0	0	0	0	
5	Subtotal ADIT	Sum (Lines 1 to 4)	0	0	0	0	0	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	0.0000%	0.0000%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			0	0	0	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)						Attachment 1a input --> <input style="width: 150px;" type="text" value="0"/>

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

Schedule ADIT-190

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

Instructions for Account 190:

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

PacifiCorp

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

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

Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

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

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

PacifiCorp

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

Schedule ADIT-283

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

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

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

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

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

Schedule ADIT-190

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

Instructions for Account 190:

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

PacifiCorp

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

Schedule ADIT-281

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

Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

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

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

PacifiCorp

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

Schedule ADIT-283

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

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

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

Summary Table: (Excess) / Deficient ADIT		
Source	Rate Base Adjustment	Income Tax Allowance
Att 1B - 2017 TCJA		
Total	0	0
	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	
1 Total Plant Related	0	0.0000%	0
Labor Related		Wages & Salary Allocator	
2 Total Labor Related	0	0.0000%	0
Other Included		Net Plant Allocator	
3 Total Other Included	0	0.0000%	0
4 Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	0		<u><u>0</u></u>
Currently Excluded			
5 Subtotal Excluded Taxes	0		
6 Total Other Taxes Included and Excluded (Line 4 + Line 5)	<u>0</u>		
7 Total Other Taxes	<u>114.14c</u>		
8 Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

Attachment 3 - Revenue Credit Worksheet

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

Detail for selected items above

Miscellaneous General Revenues

Rents - General

One Utah Center and North Temple office subleases

Parking Rent: Lloyd Center, Portland, Oregon

Rents - Common Affiliate - Kern River

Rents - Non-Common

Total Miscellaneous General Revenue

Wages & Salary Allocator

Total Allocated Miscellaneous General Revenue

0

0.00%

0

Distribution Underbuild

Third party attachments

Common pole location fixed annual revenue credit

Distribution Underbuild - Transmission related

fixed

0

0

Notes

Note 1 All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit or included in the peak on line 170 of Appendix A.

Note 2 If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.

Note 3 If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

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

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

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

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

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

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

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Notes
Calculation of Transmission Accumulated Depreciation					
51	December	Source Prior year 219.25c		Year	Balance
52	January	Monthly Balances			
53	February	Monthly Balances			
54	March	Monthly Balances			
55	April	Monthly Balances			
56	May	Monthly Balances			
57	June	Monthly Balances			
58	July	Monthly Balances			
59	August	Monthly Balances			
60	September	Monthly Balances			
61	October	Monthly Balances			
62	November	Monthly Balances			
63	December	219.25c			
25	64	Transmission Accumulated Depreciation	(Note M)		0
Calculation of Distribution Accumulated Depreciation					
65	December	Source Prior year 219.26c		Year	Balance

66	January	Monthly Balances			
67	February	Monthly Balances			
68	March	Monthly Balances			
69	April	Monthly Balances			
70	May	Monthly Balances			
71	June	Monthly Balances			
72	July	Monthly Balances			
73	August	Monthly Balances			
74	September	Monthly Balances			
75	October	Monthly Balances			
76	November	Monthly Balances			
77	December	219.26c			
78	Distribution Accumulated Depreciation				0
Calculation of Intangible Accumulated Depreciation					
79	December	Source	Year	Balance	
80	December	Prior year 200.21c			
80	December	200.21c			
81	Accumulated Intangible Depreciation	(Note N)			0
Calculation of General Accumulated Depreciation					
82	December	Source	Year	Balance	
83	December	Prior year 219.28c			
83	December	219.28c			
84	Accumulated General Depreciation	(Note N)			0
Calculation of Production Accumulated Depreciation					
85	December	Source	Year	Balance	
86	January	Prior year 219.20 through 219.24			
87	February	Monthly Balances			
88	March	Monthly Balances			
89	April	Monthly Balances			
90	May	Monthly Balances			
91	June	Monthly Balances			
92	July	Monthly Balances			
93	August	Monthly Balances			
94	September	Monthly Balances			
95	October	Monthly Balances			
96	November	Monthly Balances			
97	December	219.20 through 219.24			
98	Production Accumulated Depreciation				0
99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)		0
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)			0

Materials & Supplies

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

ITC Adjustment

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

Transmission / Non-transmission Cost Support

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

Adjustments to A & G Expense

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

Regulatory Expense Related to Transmission Cost Support

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

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Safety Related	Non-safety Related	Details
Directly Assigned A&G							
68		General Advertising Exp Account 930.1 - Safety-related Advertising	323.191b	0	0	0	Based on FERC 930.1 download

Education and Out Reach Cost Support

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

Multistate worksheet

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

Adjustments to Transmission O&M

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

Facility Credits under Section 30.9 of the OATT

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

Other adjustments to rate base

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

Depreciation Expense

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

Less Regulatory Asset Amortizations Account 930.2

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

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

Instruction Summary

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

Worksheet

Step	Month	Year	Action
1	April	Year 2	TO populate the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010) \$ - Rev Req based on Year 1 data 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 CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011) in projection and populates for actuals as inputs to Attachment 7 (but not Appendix A) for true up.

	Plant In Service										CWP	(L)	Plant In Service				CWP		(S)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)			(K)	(M)	(N)	(O)	(P)	(Q)		(R)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Transmission CWP	Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWP	Transmission CWP	InputTotal
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)			Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	Amount (O / 13)		
CWP Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

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

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

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

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

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

8 Useful life of the project	Life	(Energy Gateway only)			(Energy Gateway Segment B-H)			(Energy Gateway Segment B-H)			Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)
		13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue				
9 "Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"	CIAC (Yes or No)	No	No	No	58.00	58.00	58.00							
10 Input the allowed increase in ROE	Increased ROE (basis points)	0	0	0										
11 From line 3 above if "No" on line 13 and from line 7 above if "Yes" on line 13	0% ROE	0.0000%	0.0000%	0.0000%										
12 Line 14 plus (line 5 times line 13)/100	FCR for This Project	0.0000%	0.0000%	0.0000%										
13 13 Month Net Plant or CWIP Balance	Investment	-	-	-	-	-	-	-	-	-	-	-	-	-
14 Actual or estimated depreciation expense	Annual Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
15	W 0 % ROE	2010	-	-	-	-	-	-	-	-	-	\$	-	\$
16	W Increased ROE	2010	-	-	-	-	-	-	-	-	-	\$	-	\$
17	W 0 % ROE	2011	-	-	-	-	-	-	-	-	-	\$	-	\$
18	W Increased ROE	2011	-	-	-	-	-	-	-	-	-	\$	-	\$
19	W 0 % ROE	2012	-	-	-	-	-	-	-	-	-	\$	-	\$
20	W Increased ROE	2012	-	-	-	-	-	-	-	-	-	\$	-	\$
21	W 0 % ROE	2013	-	-	-	-	-	-	-	-	-	\$	-	\$
22	W Increased ROE	2013	-	-	-	-	-	-	-	-	-	\$	-	\$
23	W 0 % ROE	2014	-	-	-	-	-	-	-	-	-	\$	-	\$
24	W Increased ROE	2014	-	-	-	-	-	-	-	-	-	\$	-	\$
25	W 0 % ROE	2015	-	-	-	-	-	-	-	-	-	\$	-	\$
26	W Increased ROE	2015	-	-	-	-	-	-	-	-	-	\$	-	\$
27	W 0 % ROE	2016	-	-	-	-	-	-	-	-	-	\$	-	\$
28	W Increased ROE	2016	-	-	-	-	-	-	-	-	-	\$	-	\$
29	W 0 % ROE	2017	-	-	-	-	-	-	-	-	-	\$	-	\$
30	W Increased ROE	2017	-	-	-	-	-	-	-	-	-	\$	-	\$
31	W 0 % ROE	2018	-	-	-	-	-	-	-	-	-	\$	-	\$
32	W Increased ROE	2018	-	-	-	-	-	-	-	-	-	\$	-	\$
33	W 0 % ROE	2019	-	-	-	-	-	-	-	-	-	\$	-	\$
34	W Increased ROE	2019	-	-	-	-	-	-	-	-	-	\$	-	\$
35	W 0 % ROE	2020	-	-	-	-	-	-	-	-	-	\$	-	\$
36	W Increased ROE	2020	-	-	-	-	-	-	-	-	-	\$	-	\$
37	W 0 % ROE	2021	-	-	-	-	-	-	-	-	-	\$	-	\$
38	W Increased ROE	2021	-	-	-	-	-	-	-	-	-	\$	-	\$
39	W 0 % ROE	2022	-	-	-	-	-	-	-	-	-	\$	-	\$
40	W Increased ROE	2022	-	-	-	-	-	-	-	-	-	\$	-	\$
41	W 0 % ROE	2023	-	-	-	-	-	-	-	-	-	\$	-	\$
42	W Increased ROE	2023	-	-	-	-	-	-	-	-	-	\$	-	\$
43	W 0 % ROE	2024	-	-	-	-	-	-	-	-	-	\$	-	\$
44	W Increased ROE	2024	-	-	-	-	-	-	-	-	-	\$	-	\$
45	W 0 % ROE	2025	-	-	-	-	-	-	-	-	-	\$	-	\$
46	W Increased ROE	2025	-	-	-	-	-	-	-	-	-	\$	-	\$
47	W 0 % ROE	2026	-	-	-	-	-	-	-	-	-	\$	-	\$
48	W Increased ROE	2026	-	-	-	-	-	-	-	-	-	\$	-	\$
49	W 0 % ROE	2027	-	-	-	-	-	-	-	-	-	\$	-	\$
50	W Increased ROE	2027	-	-	-	-	-	-	-	-	-	\$	-	\$
51	W 0 % ROE	2028	-	-	-	-	-	-	-	-	-	\$	-	\$
52	W Increased ROE	2028	-	-	-	-	-	-	-	-	-	\$	-	\$
53	W 0 % ROE	2029	-	-	-	-	-	-	-	-	-	\$	-	\$
54	W Increased ROE	2029	-	-	-	-	-	-	-	-	-	\$	-	\$
55	-	-	-	-	-	-	-	-	-	\$	-	\$
56	-	-	-	-	-	-	-	-	-	\$	-	\$

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

New Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance (a)	Rate (b)	Balance (c)	Rate (d)	Balance (e)	Rate (f)	Balance (g)	Rate (h)	Balance (i)	Rate (j)	Balance (k)	Rate (l)	Balance (m)	Rate (n)	Rate (o)
1	350.2	Land Rights															1.06%
2	352	Structures and Improvements															1.36%
3	353	Station Equipment															1.78%
4	354	Towers and Fixtures															1.44%
5	355	Poles and Fixtures															2.15%
6	356	Overhead Conductors and Devices															1.81%
7	357	Underground Conduit															1.55%
8	358	Underground Conductors and Devices															1.61%
9	359	Roads & Trails															1.21%
10		Unclassified Transmission															1.73%
11	389.2	Land Rights	1,200.00	1.82%	95,314.98	2.50%		0.00%	97,061.28	2.05%	74,314.75	1.87%		0.00%	4,867.64	1.70%	
12	390	Structures and Improvements	108,420,219.61	2.07%	14,113,885.28	2.06%	4,333,090.05	1.99%	104,655,492.38	2.55%	21,492,815.65	2.28%	243,969.91	1.76%	15,544,215.60	1.84%	
13	391	Office Furniture and Equipment - Furniture															5.00%
14	391.2	Office Furniture and Equipment - Personal Computers															20.00%
15	391.3	Office Furniture and Equipment - Equipment															12.50%
16	393	Store Equipment															4.00%
17	394	Tools, Shop and Garage Equipment															4.17%
18	395	Laboratory Equipment															5.00%
19	397	Communication Equipment															4.30%
20	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
21	398	Miscellaneous Equipment															5.00%
22		Unclassified General	22,784,916.53	3.64%	3,977,813.14	3.31%	3,315,075.77	5.48%	28,516,659.41	4.97%	7,725,507.84	5.56%	241,580.90	2.77%	3,178,134.74	4.61%	
23	302	Franchises and Consents															2.86%
24	303	Miscellaneous Intangible Plant															6.15%
25	390.1	Leasehold Improvements - Gen															4.22%

- 1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2023 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
- 14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned
- 15 New FERC Sub-account 391.3 (Office Furniture and Equipment - Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp
Attachment 9a1 - Load (Current Year)
YYYY

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

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

PacifiCorp
Attachment 9a2 - Load (One Year Prior)

YYY

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	Total NFO
Jan			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sept			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

PacifiCorp
Attachment 9a3 - Load (Two Years Prior)

YYY

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

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

PacifiCorp
Attachment 12 - Plant Held for Future Use

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

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

		Prior year	Current year
Total - PacifiCorp	214.47d		

PacifiCorp
Attachment 14 - Cost of Capital Detail

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

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

PacifiCorp
Attachment 15 - GSU and Associated Equipment

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

(At December 31)

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

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

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

Notes:

PACIFICORP

Enclosure 3

Revised Attachment H-1 of PacifiCorp's OATT
(red-lined version)

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

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

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

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

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

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

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

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

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)		
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	0.00%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.00%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	0.00%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	0.00%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	0.00%
122	Common Cost	Common Stock	(Note H)	Fixed	0.00%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	0.00%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	0.00%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	0.0000%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	0
Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate		(Note G)		0.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	0.00%
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			0.000%
132	T / (1-T)				0.000%
ITC Adjustment					
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	0
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	0
135	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	0
135b	Excess or Deficient ADIT Amortization			Attachment 1B	0
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Line 135b * 1 / (1-T)	0
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	0

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

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

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

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

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

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

Calculated from historical data—no true-up

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

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

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

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

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

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

Schedule ADIT-190

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

Instructions for Account 190:

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

PacifiCorp

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

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

Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

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

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

PacifiCorp

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

Schedule ADIT-283

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

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

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

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

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

Schedule ADIT-190

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

Instructions for Account 190:

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

PacifiCorp

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

Schedule ADIT-281

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

Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

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

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

PacifiCorp

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

Schedule ADIT-283

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

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

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

Summary Table: (Excess) / Deficient ADIT		
Source	Rate Base Adjustment	Income Tax Allowance
Att 1B - 2017 TCJA		
Total	0	0
	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	
1	Total Plant Related	0	0.0000%	0
Labor Related			Wages & Salary Allocator	
2	Total Labor Related	0	0.0000%	0
Other Included			Net Plant Allocator	
3	Total Other Included	0	0.0000%	0
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	0		<u><u>0</u></u>
Currently Excluded				
5	Subtotal Excluded Taxes	0		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	<u>0</u>		
7	Total Other Taxes			
	114.14c			
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

Attachment 3 - Revenue Credit Worksheet

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

Detail for selected items above

Miscellaneous General Revenues

Rents - General

One Utah Center and North Temple office subleases

Parking Rent: Lloyd Center, Portland, Oregon

Rents - Common Affiliate - Kern River

Rents - Non-Common

Total Miscellaneous General Revenue

Wages & Salary Allocator

Total Allocated Miscellaneous General Revenue

0

0.00%

0

Distribution Underbuild

Third party attachments

Common pole location fixed annual revenue credit

Distribution Underbuild - Transmission related

fixed

0

0

Notes

Note 1 All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit or included in the peak on line 170 of Appendix A.

Note 2 If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.

Note 3 If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

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

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

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

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

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

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

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Notes
Calculation of Transmission Accumulated Depreciation					
51	December	Source Prior year 219.25c		Year	Balance
52	January	Monthly Balances			
53	February	Monthly Balances			
54	March	Monthly Balances			
55	April	Monthly Balances			
56	May	Monthly Balances			
57	June	Monthly Balances			
58	July	Monthly Balances			
59	August	Monthly Balances			
60	September	Monthly Balances			
61	October	Monthly Balances			
62	November	Monthly Balances			
63	December	219.25c			
25	64	Transmission Accumulated Depreciation	(Note M)		0
Calculation of Distribution Accumulated Depreciation					
65	December	Source Prior year 219.26c		Year	Balance

66	January	Monthly Balances			
67	February	Monthly Balances			
68	March	Monthly Balances			
69	April	Monthly Balances			
70	May	Monthly Balances			
71	June	Monthly Balances			
72	July	Monthly Balances			
73	August	Monthly Balances			
74	September	Monthly Balances			
75	October	Monthly Balances			
76	November	Monthly Balances			
77	December	219.26c			
78	Distribution Accumulated Depreciation				0
	Calculation of Intangible Accumulated Depreciation	Source	Year	Balance	
79	December	Prior year 200.21c			
80	December	200.21c			
81	Accumulated Intangible Depreciation	(Note N)			0
	Calculation of General Accumulated Depreciation	Source	Year	Balance	
82	December	Prior year 219.28c			
83	December	219.28c			
84	Accumulated General Depreciation	(Note N)			0
	Calculation of Production Accumulated Depreciation	Source	Year	Balance	
85	December	Prior year 219.20 through 219.24			
86	January	Monthly Balances			
87	February	Monthly Balances			
88	March	Monthly Balances			
89	April	Monthly Balances			
90	May	Monthly Balances			
91	June	Monthly Balances			
92	July	Monthly Balances			
93	August	Monthly Balances			
94	September	Monthly Balances			
95	October	Monthly Balances			
96	November	Monthly Balances			
97	December	219.20 through 219.24			
98	Production Accumulated Depreciation				0
99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)		0
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)			0

Materials & Supplies

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

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission related portion	Appendix A input	Details
133	Amortized Investment Tax Credit Utility Investment Tax Credit Adj. - Net (411.4)	114.19c		0	Net Plant Allocator 0.00% <input type="text" value="0"/>
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		0 0 0	0.00% <input type="text" value="0"/> (enter negative in Appendix A)

Transmission / Non-transmission Cost Support

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

Adjustments to A & G Expense

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

Regulatory Expense Related to Transmission Cost Support

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

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Safety Related Appendix A Input	Non-safety Related	Details
Directly Assigned A&G							
68		General Advertising Exp Account 930.1 - Safety-related Advertising	323.191b	0	0	0	Based on FERC 930.1 download

Education and Out Reach Cost Support

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

Multistate worksheet

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

Adjustments to Transmission O&M

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

Facility Credits under Section 30.9 of the OATT

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

Other adjustments to rate base

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

Depreciation Expense

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

Less Regulatory Asset Amortizations Account 930.2

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

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

Instruction Summary

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

Worksheet

Step	Month	Year	Action
1	April	Year 2	TO populate the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010) \$ - Rev Req based on Year 1 data 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 CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011) in projection and populates for actuals as inputs to Attachment 7 (but not Appendix A) for true up.

	Plant in Service										CWP	(L)	Plant in Service				CWP		(S)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)			(K)	(M)	(N)	(O)	(P)	(Q)		(R)
	Monthly Additions Other Transmission PIS (Excl Energy Gateway)	Monthly Additions Energy Gateway Segment B	Monthly Additions Energy Gateway Segment C	Monthly Additions Energy Gateway Segment D	Monthly Additions Energy Gateway Segment E	Monthly Additions Energy Gateway Segment F	Monthly Additions Energy Gateway Segment G	Monthly Additions Energy Gateway Segment H	Monthly Additions Energy Gateway Total (Segments B-H)	Monthly Additions Transmission 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)	-	-	-	-	-	-	-	-	-	-	-	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
Input to Line 34 of Appendix A

-
-

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

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

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

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

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

PacifiCorp
Attachment 8 - Depreciation Rates
Applied Depreciation Rates by State -2022 2023

New Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance (a)	Rate (b)	Balance (c)	Rate (d)	Balance (e)	Rate (f)	Balance (g)	Rate (h)	Balance (i)	Rate (j)	Balance (k)	Rate (l)	Balance (m)	Rate (n)	Rate (o)
1	350.2	Land Rights															1.06%
2	352	Structures and Improvements															1.36%
3	353	Station Equipment															1.78%
4	354	Towers and Fixtures															1.44%
5	355	Poles and Fixtures															2.15%
6	356	Overhead Conductors and Devices															1.81%
7	357	Underground Conduit															1.55%
8	358	Underground Conductors and Devices															1.61%
9	359	Roads & Trails															1.21%
10		Unclassified Transmission															1.73%
11	389.2	Land Rights	1,200.00	1.82%	95,314.98	2.50%		0.00%	97,061.28	2.05%	74,314.75	1.87%		0.00%	4,867.64	1.70%	
12	390	Structures and Improvements	108,420,219.61	2.07%	14,113,885.28	2.06%	4,333,090.05	1.99%	104,655,492.38	2.55%	21,492,815.65	2.28%	243,969.91	1.78%	15,544,215.60	1.84%	
13	391	Office Furniture and Equipment - Furniture															5.00%
14	391.2	Office Furniture and Equipment - Personal Computers															20.00%
15	391.3	Office Furniture and Equipment - Equipment															12.50%
16	393	Store Equipment															4.00%
17	394	Tools, Shop and Garage Equipment															4.17%
18	395	Laboratory Equipment															5.00%
19	397	Communication Equipment															4.30%
20	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
21	398	Miscellaneous Equipment															5.00%
22		Unclassified General	22,784,916.53	3.64%	3,977,813.14	3.31%	3,315,075.77	5.48%	28,516,659.41	4.97%	7,725,507.84	5.56%	241,580.90	2.77%	3,178,134.74	4.61%	
23	302	Franchises and Consents															2.86%
24	303	Miscellaneous Intangible Plant															6.15%
25	390.1	Leasehold Improvements - Gen															4.22%

- 1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2022-2023 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
- 14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned
- 15 New FERC Sub-account 391.3 (Office Furniture and Equipment - Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp
Attachment 9a1 - Load (Current Year)
YYYY

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

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

PacifiCorp
Attachment 9a2 - Load (One Year Prior)

YYY

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	Total NFO
			Jan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sept	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

PacifiCorp
Attachment 9a3 - Load (Two Years Prior)

YYY

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

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

PacifiCorp
Attachment 12 - Plant Held for Future Use

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

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

	Prior year	Current year
Total - PacifiCorp	214.47d	

PacifiCorp
Attachment 14 - Cost of Capital Detail

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

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

PacifiCorp
Attachment 15 - GSU and Associated Equipment

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

(At December 31)

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

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

FERC Acct	Description	Expense
Attachment 5 input: Total PBOP		0

Notes: