

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

## VIA EFILING

May 14, 2024

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

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

Dear Secretary Reese:

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

## 1. Introduction

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

<sup>1</sup> All capitalized terms not otherwise defined herein shall have the meaning as set forth in PacifiCorp's OATT.

<sup>&</sup>lt;sup>2</sup> PacifiCorp, 143 FERC ¶ 61,162 at P 5 (2013) (the "May 23 Order").

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

## 2. Description of 2024 Annual Update

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

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

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

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

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

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

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

<sup>&</sup>lt;sup>4</sup> PacifiCorp, <u>eLibrary (ferc.gov)</u>

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

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

- Information addressing the requirements in Section I.3(c) of the Protocols to identify and explain each "Accounting Change" (provided in <u>Enclosure 7</u>); and
- A copy of PacifiCorp's annual actuarial valuation report that supports the actual postretirement benefits other than pensions amount included in Attachment 17 (and, accordingly, Attachment 5) of the Annual Update (provided in <u>Enclosure 8)</u>.<sup>6</sup>

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

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

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

## 3. Supporting Documentation

The following enclosures are included in this filing:

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

<sup>&</sup>lt;sup>6</sup> See Utah Associated Mun. Power Sys. v. PacifiCorp, 149 FERC ¶ 61,267 at P 14 (2014).

- Enclosure 2 Calculation of Schedule 1 for the Rate Year, which includes a populated Schedule 1 formula rate (Appendix B of Attachment H-1) reflecting 2023 FERC Form No. 1 data and load data from the 2023 True-Up;
- Enclosure 3 Calculation of True-Up for the preceding calendar year, which includes PacifiCorp's Formula Rate, Attachment H-1 (Appendix A and Attachments 1-18), in a populated form reflecting 2023 FERC Form No. 1 data;
- Enclosure 4 Projection variance analysis, which includes a comparison of PacifiCorp's Formula Rate, Attachment H-1 (Appendix A) of the 2024 Projection and PacifiCorp's Formula Rate, Attachment H-1 (Appendix A) of the 2023 Projection;
- Enclosure 5 True-Up variance analysis, which includes a comparison of PacifiCorp's Formula Rate, Attachment H-1 (Appendix A) of the 2023 True-Up and PacifiCorp's Formula Rate, Attachment H-1 (Appendix A) of the 2023 Projection;
- Enclosure 6 Transmission Plant Additions Detail for the Rate Year;
- Enclosure 7 Summary of Material Changes; and
- Enclosure 8 2024 Actuarial Study Report for Post-Retirement Benefits Other than Pensions for calendar year ending December 31, 2023.

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

## 4. Posting and Service

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

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

<sup>&</sup>lt;sup>7</sup> See www.oatioasis.com/ppw in the following folder location under "Documents" folder PacifiCorp OASIS Tariff/Company Information > OATT Pricing > 2024 Transmission Formula Annual Update.

<sup>&</sup>lt;sup>8</sup> See PacifiCorp, 183 FERC ¶ 61,031 at P 21 (2023) ("April 20 Order").

<sup>&</sup>lt;sup>9</sup> PacifiCorp's company website can be found at: <u>https://www.pacificorp.com/transmission/trans</u>

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

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

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

## 5. Communications

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

Matthew Loftus Assistant General Counsel PacifiCorp 825 N.E. Multnomah, Suite 2000 Portland, OR 97232 (503) 813-5620 Matthew.Loftus@PacifiCorp.com Eva Kwitman Transmission Rates and Regulatory Adviser PacifiCorp 825 N.E. Multnomah, Suite 2000 Portland, OR 97232 (503) 813-6651 Eva.Kwitman@PacifiCorp.com

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

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

Respectfully submitted,

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

## **CERTIFICATE OF SERVICE**

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

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

<u>/s/ Daryl A. Bascus</u> Daryl A. Bascus Paralegal Troutman Pepper Hamilton Sanders LLP 401 9<sup>th</sup> Street NW, Suite 1000 Washington, DC 20004 <u>daryl.bascus@troutman.com</u>

# PACIFICORP

# **Enclosure 1**

Calculation of Projected ATRR and Transmission Rates for the Rate Year

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

			2024 Projection
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 Form 1 data Projection
Accumulated Depreciation and Amortization			
25 Transmission Accumulated Depreciation	(Note M)	Attachment 5	2,258,536,004
26 Accumulated General Depreciation	(Note N)	Attachment 5	579,316,418
27 Accumulated Amortization	(Note N)	(Line 8)	781,734,972
Accumulated General and Intangible Depreciation     Wage & Salary Allocator		(Line 26 + 27) (Line 5)	1,361,051,390 9.5797%
30 Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 3) (Line 28 * Line 29)	130,384,508
31 Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	2,388,920,512
32 Total Net Property, Plant & Equipment		(Line 24 - Line 31)	6,740,195,294
Adjustments To Rate Base			
Accumulated Deferred Income Taxes		A	
33 ADIT net of FASB 106 and 109 33b Excess or Deficient ADIT Balance		Attachment 1A Attachment 1B	(857,977,208) (307,252,641)
		Addiment ID	(307,232,041)
CWIP for Incentive Transmission Projects CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0
	(10000)		Ŭ
ITC Adjustment			(0.000)
35 IRC 46(f)1 adjustment		Attachment 5	(6,088)
Unfunded Reserves			··· · · · · · · · · · ·
36 Unfunded Reserves		Attachment 16	(10,445,347)
Prepayments		A.U. 1	~~~~~
37 Prepayments	(Note K & N)	Attachment 11	26,305,636
Abandoned Plant			
38 Unamortized Abandoned Plant	(Note O)		0
Materials and Supplies			
<ul> <li>39 Undistributed Stores Expense</li> <li>40 Wage &amp; Salary Allocator</li> </ul>	(Note N)	Attachment 5 (Line 5)	0 9.5797%
41 Total Undistributed Stores Expense Allocated to Transmission		(Line 3) * Line 40)	9.5757 %
42 Construction Materials & Supplies	(Note N)	Attachment 5	336,602,638
43 Wage & Salary Allocator		(Line 5)	9.5797%
44 Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	32,245,490
45 Transmission Materials & Supplies	(Note N)	Attachment 5	1,657,571
46 Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	33,903,061
Cash Working Capital 47 Operation & Maintenance Expense		(Line 75)	267,823,700
47 Operation & Maintenance Expense 48 1/8th Rule	(Note S)	Zero	0.0%
49 Total Cash Working Capital Allocated to Transmission	(Note 3)	(Line 47 * Line 48)	0.07
Network Upgrade Balance			
50 Network Upgrade Balance	(Note N)	Attachment 5	(190,348,903)
51 Total Adjustment to Rate Base		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,305,821,489)
52 Rate Base		(Line 32 + Line 51)	5,434,373,805
J2 NAIT DA34			<del>3</del> ,434,373,605

			2024 Projection
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 Form 1 data Projection
Dperations & Maintenance Expense			
Transmission O&M			
53 Transmission O&M		Attachment 5	257,483,856
54 Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	11,105,361
55 Less: Account 565		Attachment 5	165,141,904
56 Transmission O&M		(Lines 53 - 55)	81,236,591
Allocated Administrative & General Expenses			
57 Total A&G		320.197b	1,929,760,436
58 Less Actual PBOP Expense Adjustment	(Note H)	Attachment 5	0
59 Less Property Insurance Account 924		320.185b	5,369,323
60 Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0
61 Less Regulatory Commission Exp Account 928	(Note D)	320.189b	32,148,662
62 Less General Advertising Exp Account 930.1		320.191b	48,947
63 Less Membership Dues	(Note C)	Attachment 5	1,080,814
64 Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	1,891,112,690
65 Wage & Salary Allocator		(Line 5)	9.5797%
66 Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	181,162,739
Directly Assigned A&G			
67 Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,965,360
68 General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0
69 Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,965,360
70 Property Insurance Account 924	(Note F)	Attachment 5	5,369,323
71 General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0
72 Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	5,369,323
73 Gross Plant Allocator		(Line 12)	27.1731%
74 A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,459,010
75 Total Transmission O&M		(Lines 56 + 66 + 69 + 74 )	267,823,700
Depreciation & Amortization Expense			
76 Depreciation Expense 76 Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	139,702,687
		/ addition of	100,702,007
77 General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	52,324,661
78 Intangible Amortization	(Note H)	Attachment 5	61,586,054
79 Total		(Line 77 + Line 78)	113,910,715
80 Wage & Salary Allocator		(Line 5)	9.5797%
81 General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	10,912,294
82 Abandoned Plant Amortization	(Note O)		0
83 Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	150,614,981
Taxes Other Than Income			
84 Taxes Other than Income Taxes		Attachment 2	51,062,163
85 Total Taxes Other than Income Taxes		(Line 94)	E4 000 400
		(Line 84)	51,062,163

				2024 Projection
Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 Form 1 data Projection
Return	Capitalization Calculations	-		
86	.ong-Term Debt Account 221 Bonds		Attachment 14	10.262.073.07
80 87				
88	Less Account 222 Reacquired Bonds		Attachment 14	
	Account 223 Long-term Advances from Associated Cos.		Attachment 14	
89 90	Account 224 Other Long-term Debt		Attachment 14	40.000.070.07
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	10,262,073,07
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	26,147,75
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	54,548,13
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	2,190,88
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	1
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	10,179,186,32
I	ong Term Debt Cost			
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	486,803,42
98	Less Hedging Expense	(Note R)	Attachment 14	
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	4,869,40
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	394,62
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	22
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14	
103	Total Long Term Debt Cost		Sum Lines 97 through 102	492,067,22
I	Preferred Stock and Dividend			
104	Account 204 Preferred Stock Issued		Attachment 14	2,397,60
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14	
106	Account 207 Premium on Preferred Stock		Attachment 14	
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14	
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14	
110	Total Preferred Stock		Sum Lines 104 through 109	2,397,60
111	Preferred Dividend		Attachment 14 (Enter positive)	161,90
(	Common Stock			
112	Proprietary Capital		Attachment 14	10,301,551,33
113	Less: Total Preferred Stock		(Line 110)	2,397,60
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	82,824,11
115	Less: Account 219		Attachment 14	(9,228,08
116	Total Common Stock		Sum Lines 112 through 115	10,225,557,70

					2024 Projection
hadeo	I cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 Form 1 data
					Projection
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	50.08%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	49.919
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt Preferred Stock cost =		(Line 103 / Line 96)	4.83%
		Preferred Dividends /			
121	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed	9.809
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.429
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.009
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	4.89%
126	Rate of Return on Rate Base ( ROR )			(Sum Lines 123 to 125)	7.3125%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	397,390,506
ompo	site Income Taxes				
128	Income Tax Rates FIT = Federal Income Tax Rate		(Note G)		21.00%
120	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deduct		Per state tax code	0.00%
131	Т	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT) \}$			24.587%
132	T / (1-T)				32.6029
	ITC Adjustment				
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(248,008
134	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(328,864
	Income Tax Component =	(T/1-T) * Investment Return * (1-(WC	_TD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	<b>86,664,282</b> (6,863,846
135 135b <b>135c</b>	Excess or Deficient ADIT Amortization Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortizat	ion Adjustment * 1 / (1-T)	Attachment 1B Line 135b * 1 / (1-T)	(0,003,040 (9,101,627

evenue Rec Summ 137 Ne 138 To 139 Ra 140 To 141 To 142 Ta 143 In 144 In 144 In 145 G Adjus 146 Tr 147 Es 148 In 149 In 150 GI 151 Ao Rever 152 Rever		Notes	Reference (FERC Form 1 reference, attachment, or instruction)         (Line 32)         (Line 51)	2023 Form 1 data Projection 6,740,195,294
Summ 137 Ne 138 To 139 Ra 140 To 141 To 142 Ta 142 Ta 143 In 144 In 144 In 145 G Adjus 146 Tr 147 Eb 148 In 149 In 150 GI 151 Ao	mary et Property, Plant & Equipment otal Adjustment to Rate Base ate Base otal Transmission O&M otal Transmission Depreciation & Amortization		Line 51)	
Summ           137         Ne           138         Tc           139         Ra           140         Tc           141         Tc           142         Ta           143         In'           144         In'           145         G           145         G           146         Tr           147         E>           148         In'           149         In'           150         G           151         Act           152         Revei	mary et Property, Plant & Equipment otal Adjustment to Rate Base ate Base otal Transmission O&M otal Transmission Depreciation & Amortization		Line 51)	
137         Net           138         Total           139         Rational           140         Total           141         Total           142         Tatal           143         Inni           144         Inni           145         G           Adjust         Inni           145         G           144         Inni           145         G           146         Tr           147         Eb           148         Inni           149         Inni           150         G           151         Ao           152         Revel	et Property, Plant & Equipment otal Adjustment to Rate Base ate Base otal Transmission O&M otal Transmission Depreciation & Amortization		(Line 51)	
138         Tc           139         Ra           140         Tc           141         Tc           142         Ta           143         In'           144         In'           145         G           147         Es           148         In'           150         Gi           151         Ac           Revel         Ts	otal Adjustment to Rate Base ate Base otal Transmission O&M otal Transmission Depreciation & Amortization		(Line 51)	
139         Ra           140         To           141         To           142         Ta           143         Inv           144         Inv           145         G           146         Tr           147         Ex           148         Inv           149         Inv           150         Gi           151         Act           152         Revent	ate Base otal Transmission O&M otal Transmission Depreciation & Amortization			
140 To 141 To 142 Ta 143 In 144 In 145 G Adjus 146 Tr 147 Es 146 In 147 Es 148 In 149 In 150 Gi 151 Ac Reve	otal Transmission O&M otal Transmission Depreciation & Amortization		(Line 52)	(1,305,821,489
141         Tc           142         Ta           143         In'           144         In'           145         G           146         Tr           147         Ex           148         In'           149         In'           150         Gitta           151         Ac           152         Reveit	otal Transmission Depreciation & Amortization		(Line 52)	5,434,373,80
142 Ta 143 In 144 In 145 G Adjus 146 Tr 147 Ex 148 In 148 In 149 In 150 Gi 151 Ac Revel 152 Revel			(Line 75)	267,823,70
142 Ta 143 In 144 In 145 G Adjus 146 Tr 147 Ex 148 In 148 In 149 In 150 Gi 151 Ac Revel 152 Revel			(Line 83)	150,614,98
143         In           144         In           145         G           146         Tr           147         E>           148         In           149         In           149         In           150         G           151         Ac           Revel         Revel			(Line 85)	51,062,16
I45         G           Adjus         146         Tr           146         Tr         147         Eb           147         Eb         In         147           148         In         In         149         In           150         Gi         Gi         151         Ad           151         Ac         Revein         152         Revein	vestment Return		(Line 127)	397,390,50
Adjus           146         Tr           147         Ex           148         Ind           149         Ind           150         Gr           151         Ad           Revel         Revel           152         Revel	come Taxes		(Line 136)	77,233,79
146 Tr 147 <u>Ex</u> 148 Inu 149 Inu 150 <u>Gi</u> 151 <b>Ac</b> <b>Reve</b> 152 <b>R</b> e	ross Revenue Requirement		(Sum Lines 140 to 144)	944,125,14 <sup>,</sup>
146 Tr 147 <u>E&gt;</u> 148 In 149 In 150 <u>G</u> 151 <b>A</b> <b>Reve</b> 152 <b>R</b>				
147 <u>E</u> ) 148 Inu 149 Inu 150 <u>Gi</u> 151 <b>Ad</b> Reve 152 Rd	stment to Remove Revenue Requirements Associated with Excluded Transmission Facilities ransmission Plant In Service		(Line 15)	8,211,445,572
148 In 149 In 150 <u>G</u> i 151 <b>A</b> a Reve 152 Ra	xcluded Transmission Facilities	(Note J)	Attachment 15	351,717,35
149 In 150 <u>Gi</u> 151 <b>Ac</b> <b>Reve</b> 152 <b>R</b> e	cluded Transmission Facilities	(1010-0)	(Line 146 - Line 147)	7,859,728,21
150 <u>Gi</u> 151 Ad Reve 152 Re				
151 Ad Reve 152 Re	clusion Ratio		(Line 148 / Line 146)	95.72
Reve 152 Re	ross Revenue Requirement		(Line 145)	944,125,14
152 <b>R</b> e	djusted Gross Revenue Requirement		(Line 149 * Line 150)	903,685,83
	nue Credits			
153 N	evenue Credits		Attachment 3	157,191,52
	et Revenue Requirement		(Line 151 - Line 152)	746,494,303
Net P	Plant Carrying Charge			
154 Gi	ross Revenue Requirement		(Line 150)	944,125,14
155 Ne	et Transmission Plant		(Line 17 - Line 25 + Line 34)	6,612,585,08
156 Ne	et Plant Carrying Charge		(Line 154 / Line 155)	14.2777
157 Ne	et Plant Carrying Charge without Depreciation		Line 154 - Line 76) / Line 155	12.1650
	et Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	4.9874
Net P	Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
159 Gi	ross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	469,500,84
	creased Return and Taxes		Attachment 4	510,586,42
161 Ne	et Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	980,087,27
	et Transmission Plant		(Line 17 - Line 25 + Line 34)	6,612,585,08
	et Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	14.8215
	et Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	12.7089
165 <b>N</b> e	et Revenue Requirement		(Line 153)	746,494,30
	acility Credits under Section 30.9 of the OATT		Attachment 5	., . ,
	ransmission Incentive Credit		Attachment 7	6,306,69
	terest on Network Upgrade Facilities		Attachment 5	12,905,84
	et Interest expense on Cluster Study, Commercial Readiness and Site Control Deposits		Attachment 5	5,732,07
	et Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168+ 169)	771,438,92
Netwo	ork Service Rate			
	2 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,30
		× /		
173 N	ate (\$/MW-year)		(Line 170 / 171)	53,93

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

Notes

- A Line 16 includes New Transmission Plant to be placed in service in the current calendar year. Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- B Includes Transmission portion only.
- C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded from the calculation of the ATRR and charges under the Formula Rate and are subtracted from Total A&G. Total A&G does not include lobbying expenses.
- D Includes all Regulatory Commission Expenses.
- E Includes Regulatory Commission Expenses directly related to transmission service.
- F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: ((.3500 x 120) + (.4000 x 245))/365 = .3836.
- H No change in ROE will be made absent a filing at FERC.

PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.

- I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.
- J Amount of transmission plant excluded from rates per Attachment 15.
- K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.
- L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2,
- shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.
- P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.
- R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.
- S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:

(a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does (b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at least sixty (60) days prior to making any filing described in (a) with the Commission; and

(c) Filing of the lead-lag study in (a) above, but not any subsequent filing affecting or relating to PacifiCorp's cash working capital allowance as permitted in subsection (a) above, may be a single issue FPA

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

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

## Calculated from historical data-no true-up

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

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$903,685,830
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$4,318,131
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$152,873,397
4	Total Revenue Credits	Line 2 + Line 3	\$157,191,528
5	Interest on Network Upgrades	Attachment 5	\$12,905,843
6	Transmission Incentive Credit	Attachment 7	\$6,306,699
7	Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposits	Attachment 5	\$5,732,078
8	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6 + Line 7	\$771,438,922
9	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 171	14,304
	Rates:		
10	Transmission Rate (\$/kW-year)	Line 8 / Line 9 / 1000	\$53.930355
11	Transmission Rate (\$/kW-month)	Line 10 / 12 months	\$4.494196
12	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 10 / 52 weeks	\$1.037122
	Daily Firm/Non-Firm Rates:		
13	On-Peak Days (\$/kW)	Line 12 / 5 days	\$0.207424
14	Off-Peak Days (\$/kW)	Line 12 / 7 days	\$0.148160
	Non-Firm Hourly Rates:		
15	On-Peak Hours (\$/MWh)	Line 13 / 16 hours * 1000	\$12.96
16	Off-Peak Hours (\$/MWh)	Line 14 / 24 hours * 1000	\$6.17

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

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

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

### Schedule ADIT-190

branchbranchbranchbranchbranchbranchbranchbranchbranch111 <th>Schedule AL</th> <th>A</th> <th>в</th> <th>с</th> <th>D</th> <th>E</th> <th>F</th> <th>G</th>	Schedule AL	A	в	с	D	E	F	G
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Employee Bending         Control	Description	Form 1 Reference						Justification
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227045     610.155     RL - WA - Plant Closure Costs     666.659     0     0     0     Costanty Unit A jurnation to Costs UP 1024.       227047     610.150     RL - Bridger Accelerated Depreciation & Rectamation - OR     1,789,628     0     0     Definition of the Jurnation Costs of the Bridger Minitorized deferral of accelerated depreciation and reclamation costs for the Bridger Minitorized deferral of accelerated depreciation and reclamation of the Jurnation Costs of the Bridger Minitorized deferral of accelerated depreciation and reclamation costs for the Bridger Minitorized deferral of accelerated depreciation and reclamation costs for the Bridger Minitorized deferral of accelerated depreciation and reclamation costs for the Bridger Minitorized deferral of accelerate of the State Sta			417,972	417,972	0	(	0 0	Regulatory liability established to record fly-ash revenues to be returned to Oregon customers.
Regulatory tables								Regulatory liability established to record the authorized plant closure costs for Jim Bridger and
287047 61.150 RL -Bridger Accelerated Depreciation & Redamation - OR 1786.028 1786.029 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287045	610.155 RL - WA - Plant Closure Costs	666,659	666,659	0	(	0 0	Colstrip Unit 4 pursuant to Docket UE-191024.
287047         610.150         RL - Bridger Accelerated Depreciation - OR         1.789.628         0         0         0         depleted to the Jim Bridger Ancelerated Depreciation 4 defaults estable from the cost the Gard Accelerated Depreciation and redmantion costs to E374.0472.0473.           287048         705.425         RL - Bridger Accelerated Depreciation - WA         1.253.625         1.263.625         0         0         0         Depleted to find the cost to Cost to E374.0472.0473.           287048         705.425         RL - Bridger Accelerated Depreciation - WA         1.253.625         0         0         0         Depleted to find the cost to Cost to E374.0472.0473.           287049         705.322         RL - Kamath Dams Removal - CA         64.188         0         0         0         Regulatory liability estable for ans Removal - CA         Regulatory liability estable for ans Removal - CA         76.301         75.301         0         0         0         and reduced the federal information and reduced inf								Regulatory liability established to record the authorized deferral of accelerated depreciation and
Bit State								reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal
287048         705.425         RL - Bridger Accelerated Depreciation - WA         1,253,625         0         0         Immittee and the maximum bucked in the cost of coal delivered to the delivered to delivered to the delivered to the delivered to del	287047	610.150 RL - Bridger Accelerated Depreciation & Reclamation - OR	1,789,628	1,789,628	0	(	0 0	delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
287048         705.425         RL - Bridger Accelerated Depreciation - WA         1,253.625         1,283.625         0         0         J Im Bridger Plant pursant Disblet O record the globack of excess funds collected from California           287049         705.326         RL - Klamath Dams Removal - CA         64,186         0         0         Customers Tax								Regulatory liability established to record the deferral of accelerated depreciation and reclamation
287049         705.352         RL - Klamath Dams Removal - CA         64,186         64,186         0         0         Ocusioners (haltily established to record the glyeback of excess funds collected from California           287057         705.340         RL - Income Tax Deferral - CA         75,301         0         0         0         Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California           287055         705.340         RL - Income Tax Deferral - CA         0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the</td>								costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the
287049         705.382         RL - Mamath Dams Removal - CA         64,186         0 </td <td>287048</td> <td>705.425 RL - Bridger Accelerated Depreciation - WA</td> <td>1,253,625</td> <td>1,253,625</td> <td>0</td> <td>(</td> <td>0 0</td> <td>Jim Bridger Plant pursuant to Docket UE-191024.</td>	287048	705.425 RL - Bridger Accelerated Depreciation - WA	1,253,625	1,253,625	0	(	0 0	Jim Bridger Plant pursuant to Docket UE-191024.
287051         705.340         RL - Income Tax Deferral - CA         75,301         0         0         Regulatory lability established to record the deferral of retail revenue for excess income taxes in relation 35% to 21%.           287051         705.340         RL - Income Tax Deferral - CA         75,301         0         0         Regulatory lability established to record the deferral of retail revenue for excess income taxes in relation 35% to 21%.           287055         705.344         RL - Income Tax Deferral - WA         1,845,450         1.845,450         0         0         and reduced the federal income tax rate from 35% to 21%.           287055         705.346         RL - Income Tax Deferral - WY         367,660         967,660         0         0         and reduced the federal income tax rate from 35% to 21%.           287061         705.346         RL - Income Tax Deferral - WY         367,660         967,660         0         0         and reduced the federal income tax rate from 35% to 21%.           287062         705.347         RL - Income Tax Deferral - WY         367,660         967,660         0         0         and reduced the federal income tax rate from 35% to 21%.           287062         705.347         RL - Income Tax Deferral - WY         367,660         0         0         and reduced the federal income tax rate from 35% to 21%.         10           287062 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
287051         705.340         RL - Income Tax Deferral - CA         75.301         0 </td <td>287049</td> <td>705.352 RL - Klamath Dams Removal - CA</td> <td>64,186</td> <td>64,186</td> <td>0</td> <td>(</td> <td>0 0</td> <td></td>	287049	705.352 RL - Klamath Dams Removal - CA	64,186	64,186	0	(	0 0	
287051       705.340       RL - Income Tax Deferral - CA       75.301       75.301       0       0       Indeduced the federal income tax tate from 35% to 21%.         287055       705.344       RL - Income Tax Deferral - WA       1.845.450       0       0       0       Indeduced the federal income tax rate from 35% to 21%.         287055       705.344       RL - Income Tax Deferral - WA       1.845.450       0       0       0       Indeduced the federal income tax rate from 35% to 21%.         287055       705.345       RL - Income Tax Deferral - WY       367.660       367.660       0       0       Indeduced the federal income tax rate from 35% to 21%.         287051       705.345       RL - Income Tax Deferral - WY       367.660       367.660       0       0       Indeduced the federal income tax rate from 35% to 21%.         287052       705.347       RL - Protected PP&E EDIT Amortization - CA       201.484       0       0       Indeduced the federal income tax rate from 35% to 21%.         287062       705.347       RL - Protected PP&E EDIT Amortization - ID       1.041.545       1.041.545       0       0       Indeduced the federal income tax rate from 35% to 21%.         287065       705.348       RL - Protected PP&E EDIT Amortization - ID       1.041.545       0       0       Indeduced the federal income tax rate from								
287055         705.344         RL - Income Tax Deferral - WA         1.845,450         0         0         0         rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017           287056         705.345         RL - Income Tax Deferral - WA         1.845,450         <								
287055       705.344       RL - Income Tax Deferral - WA       1,845,450       1,845,450       0       0       and reduced the federal income tax rate from 35% to 21%.         287056       705.345       RL - Income Tax Deferral - WY       367,660       0       0       0       and reduced the federal income tax rate from 35% to 21%.         287056       705.345       RL - Income Tax Deferral - WY       367,660       0       0       0       0       and reduced the federal income tax rate from 35% to 21%.         287056       705.345       RL - Income Tax Deferral - WY       367,660       0       0       0       and reduced the federal income tax rate from 35% to 21%.         287061       705.346       RL - Protected PP&E EDIT Amortization - CA       201,484       201,484       0       0       and reduced the federal income tax rate from 35% to 21%.         287061       705.347       RL - Protected PP&E EDIT Amortization - ID       1,041,545       0       0       and reduced the federal income tax rate from 35% to 21%.       reduced the federal income tax rate from 35% to 21%.       reduced the federal income tax rate from 35% to 21%.       reduced the federal income tax rate from 35% to 21%.       reduced the federal income tax rate from 35% to 21%.       reduced the federal income tax rate from 35% to 21%.       reduced the federal income tax rate from 35% to 21%.       reduced the federal income tax rate from 35% to 21%.	287051	705.340 RL - Income Tax Deferral - CA	75,301	75,301	0	(	0 0	
287055       705.344       RL - Income Tax Deferral - WA       1,845,450       0       0       0       and reduced the "federal income tax rate from 35% to 21%.         287056       705.345       RL - Income Tax Deferral - WY       367,660       367,660       0       0       Regulatory liability established to record the deferral of protected property related EDIT         287056       705.345       RL - Income Tax Deferral - WY       367,660       367,660       0       0       Regulatory liability established to record the deferral of protected property related EDIT         287061       705.345       RL - Protected PP&E EDIT Amortization - CA       201,484       201,484       0       0       anortization for return to fidabic customers pursuant to regulatory related EDIT         287062       705.347       RL - Protected PP&E EDIT Amortization - ID       1,041,545       0       0       anortization for return to fidabic customers pursuant to regulatory order.         287063       705.348       RL - Protected PP&E EDIT Amortization - OR       439       439       0       0       anortization for return to regulatory related EDIT         287065       705.350       RL - Protected PP&E EDIT Amortization - WA       2,355,102       0       0       0       anortization for return to regulatory related EDIT         287066       705.351       RL - Protected PP&E EDIT Amor								
287056         705.345         RL - Income Tax Deferral - WY         367,660         367,660         0         0         0         nates for Wyoming customers. The Tax Cuts and Jobs Act was enclored to recent the deferral of relatil revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.           287056         705.345         RL - Income Tax Deferral - WY         367,660         0         0         0         0         0         and reduced the federal income tax rate from 35% to 21%.           287061         705.346         RL - Protected PP&E EDIT Amortization - CA         201,484         201,484         0	007055	705 044 DL Jacome Terr Defende MA	4.045.450	4.045.450				
287056         705.345         RL - Income Tax Deferral - WY         367.660         367.660         0         0         and reduced the federal income tax rate from 35% to 21%.           287056         705.346         RL - Protected PP&E EDIT Amortization - CA         201.484         201.484         0         0         and reduced the federal income tax rate from 35% to 21%.           287061         705.346         RL - Protected PP&E EDIT Amortization - CA         201.484         201.484         0         0         and reduced the federal income tax rate from 35% to 21%.           287062         705.347         RL - Protected PP&E EDIT Amortization - ID         1,041,545         1,041,545         0         0         and reduced the federal income tax rate from 35% to 21%.           287063         705.348         RL - Protected PP&E EDIT Amortization - OR         439         499         0         0         and reduced the federal income tax rate from 35% to 21%.           287065         705.350         RL - Protected PP&E EDIT Amortization - VM         2,355,102         0         0         and reduced the federal income tax rate from 35% to 21%.           287066         705.351         RL - Protected PP&E EDIT Amortization - WA         2,355,102         0         0         and reduced the federal income tax rate from 35% to 21%.           287011         705.351         RL - Pr	287055	705.344 RL - Income Tax Deterral - WA	1,845,450	1,845,450	U		0 0	
287056       705.345       RL - Income Tax Deferral - WY       367,660       367,660       0       0       0 and reduced the federal income tax rate from 35% to 21%.         287061       705.346       RL - Protected PP&E EDIT Amortization - CA       201,484       201,484       0       0       amortization for return to California oustomers pursuant to regulatory inability estabilished to record the deferral of protected property related EDIT         287061       705.347       RL - Protected PP&E EDIT Amortization - ID       1,041,545       0       0       amortization for return to California oustomers pursuant to regulatory order.         287062       705.347       RL - Protected PP&E EDIT Amortization - ID       1,041,545       0       0       amortization for return to California oustomers pursuant to regulatory order.         287062       705.347       RL - Protected PP&E EDIT Amortization - OR       439       439       0       0       amortization for return to California oustomers pursuant to regulatory related EDIT         287065       705.350       RL - Protected PP&E EDIT Amortization - WA       2,355,102       2,355,102       0       0       amortization for return to Washington customers pursuant to regulatory related EDIT         287066       705.351       RL - Protected PP&E EDIT Amortization - WA       2,355,102       0       0       0       amortization for return to Washington ustomers pursuant to								
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287061       705.346       RL - Protected PP&E EDIT Amortization - CA       201.484       201.484       0       0       amortization for return to California customers pursuant to regulatory order.         287062       705.347       RL - Protected PP&E EDIT Amortization - ID       1,041,545       0       0       amortization for return to clash ocustomers pursuant to regulatory order.         287062       705.347       RL - Protected PP&E EDIT Amortization - ID       1,041,545       0       0       amortization for return to ldaho customers pursuant to regulatory order.         287063       705.348       RL - Protected PP&E EDIT Amortization - OR       439       439       0       0       amortization for return to California customers pursuant to regulatory order.         287065       705.350       RL - Protected PP&E EDIT Amortization - WA       2,355,102       2,355,102       0       0       amortization for return to Vashington customers pursuant to regulatory order.         287066       705.351       RL - Protected PP&E EDIT Amortization - WA       2,355,102       2,355,102       0       0       amortization for return to Vashington customers pursuant to regulatory reteated EDIT         287066       705.351       RL - Protected PP&E EDIT Amortization - WY       5,081,162       0       0       amortization for return to Vashington customers pursuant to regulatory reteated EDIT         287066 </td <td>207030</td> <td>103.345 IKE = Income Tax Deterial = WT</td> <td>307,000</td> <td>307,000</td> <td>U</td> <td></td> <td></td> <td></td>	207030	103.345 IKE = Income Tax Deterial = WT	307,000	307,000	U			
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Z87063         705.348         RL - Protected PP&E EDIT Amortization - OR         439         439         0         0         Regulatory liability established to record the deferral of protected property order.           287063         705.350         RL - Protected PP&E EDIT Amortization - WA         2,355,102         0         0         0         Regulatory liability established to record the deferral of protected property related EDIT           287065         705.350         RL - Protected PP&E EDIT Amortization - WA         2,355,102         0         0         0         Regulatory liability established to record the deferral of protected property related EDIT           287066         705.351         RL - Protected PP&E EDIT Amortization - WY         5,081,162         0         0         0         0         amortization for return to Wyoning outsident of protected property related EDIT           287016         705.357         RL - Protected PP&E EDIT Amortization - WY         5,081,162         0         0         0         amortization for return to Wyoning outsident of protected property related EDIT           287016         705.367         RL - Protected PP&E EDIT - CA         7,661,975         0         0         0         0         amortization for return to Wyoning outsident of protected property related EDIT           287111         705.287         RL - Protected PP&E EDIT - CA         7,661,975 <t< td=""><td>287062</td><td>705.347 BL - Protected PP&amp;F EDIT Amortization - ID</td><td>1 041 545</td><td>1 041 545</td><td>0</td><td></td><td>0 0</td><td></td></t<>	287062	705.347 BL - Protected PP&F EDIT Amortization - ID	1 041 545	1 041 545	0		0 0	
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287065       705.350       RL - Protected PP&E EDIT Amortization - WA       2,355,102       2,355,102       0       0       0 amortization for return to Washington customers pursuant to regulatory order.         287065       705.351       RL - Protected PP&E EDIT Amortization - WY       5,081,162       5,081,162       0       0       0 amortization for return to Wyoning customers pursuant to regulatory order.         287066       705.351       RL - Protected PP&E EDIT Amortization - WY       5,081,162       0       0       0 amortization for return to Wyoning customers pursuant to regulatory order.         287016       705.351       RL - Protected PP&E EDIT Amortization - WY       5,081,162       0       0       0       amortization for return to Wyoning customers pursuant to regulatory order.         287011       705.287       RL - Protected PP&E EDIT - CA       7,661,975       0       0       0       23% to 21%.         287111       705.287       RL - Protected PP&E EDIT - CA       7,661,975       0       0       0       35% to 21%.         287111       705.287       RL - Protected PP&E EDIT - CA       7,661,975       0       0       0       35% to 21%.         287111       705.287       RL - Protected PP&E EDIT - CA       7,661,975       0       0       23% to 21%.       as a result of the Tax Cuts and Jobs Act, w								Regulatory liability established to record the deferral of protected property related EDIT
287066         705.351         RL - Protected PP&E EDIT Amortization - WY         5,081,162         5,081,162         0         0         Regulatory liability established to record the deferral of protected property related EDIT           287066         705.351         RL - Protected PP&E EDIT Amortization or WY         5,081,162         0         0         amortization for return to Wyoning customers pursuanta to regulatory liability established to defer California's portion of protected property related EDIT           287111         705.287         RL - Protected PP&E EDIT - CA         7,661,975         0         0         0         0         amortization for return to Wyoning customers pursuanta to regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0.33% to 21%.           287111         705.287         RL - Protected PP&E EDIT - CA         7,661,975         0         0         0.33% to 21%.	287065	705.350 RL - Protected PP&E EDIT Amortization - WA	2,355,102	2,355,102	0	(	0 0	
287066       705.351       RL - Protected PP&E EDIT Amortization - WY       5,081,162       0       0       0 amortization for return to Wyoming customers pursuant to regulatory order.         287066       705.351       RL - Protected PP&E EDIT Amortization - WY       5,081,162       0       0       0 amortization for return to Wyoming customers pursuant to regulatory order.         287066       705.351       RL - Protected PP&E EDIT - CA       7,661,975       0       0       0 gas/s to 21%.         287111       705.287       RL - Protected PP&E EDIT - CA       7,661,975       0       0       0 35% to 21%.         287111       705.287       RL - Protected PP&E EDIT - CA       7,661,975       0       0       0 35% to 21%.         287111       705.287       RL - Protected PP&E EDIT - CA       7,661,975       0       0       0 35% to 21%.         287111       705.287       RL - Protected PP&E EDIT - CA       7,661,975       0       0       0 35% to 21%.       0         287111       705.287       RL - Protected PP&E EDIT - CA       7,661,975       0       0       0 35% to 21%.       0         287111       705.287       RL - Protected PP&E EDIT - CA       7,661,975       0       0       0 35% to 21%.       0         287111       705.207								
287111         705.287         RL - Protected PP&E EDIT - CA         7.661.975         7.661.975         0         0         Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from a 30% to 21%.           287111         705.287         RL - Protected PP&E EDIT - CA         7.661.975         0         0         0.33% to 21%.           Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.         0         0         0.33% to 21%.	287066	705.351 RL - Protected PP&E EDIT Amortization - WY	5,081,162	5,081,162	0	(	0 0	
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Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to								
as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to	287111	705.287 RL - Protected PP&E EDIT - CA	7,661,975	7,661,975	0	(	0 0	
287112 705.288 RL - Protected PP&E EDIT - ID 19,580,989 19,580,989 0 0 0 0 021%								
	287112	705.288 RL - Protected PP&E EDIT - ID	19,580,989	19,580,989	0	(	0 0	21%.

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287113 705.289 RL - Protected PP&E EDIT - OR	85,454,254	85,454,254	0 0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
287114 705.290 RL - Protected PP&E EDIT - WA	18.900.318	18.900.318	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0_35% to 21%.
	10,500,510	10,500,510		Regulatory liability established to defer Wyoming's portion of protected property related EDIT
287115 705.291 RL - Protected PP&E EDIT - WY	48,484,965	48,484,965	0 0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%. Regulatory liability established to defer Utah's portion of protected property related EDIT recorded
				as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
287116 705.292 RL - Protected PP&E EDIT - UT	151,624,073	151,624,073	0 0	0 21%. Regulatory liability established to defer California's portion of non-protected property related EDIT
287121 705.294 RL - Non Protected PP&E EDIT- CA	33,898	33,898	0 0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%
287124 705.296 RL - Non Protected PP&E EDIT- WA	3,866,570	3,866,570		Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate
28/124 /05.296 RL - Non Protected PP&E EDIT- WA	3,800,570	3,800,570	0 0	from 35% to 21%.     Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT
287125 705.297 RL - Non Protected PP&E EDIT- WY	5,428,021	5,428,021	0 0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
287173 415.942 RL - Steam Decommissioning - WA	1.755.294	1.755.294	0 0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger 0 incremental decommissioning pursuant to Docket UE-191024
287174 705.410 RL - Cholla Decommissioning - CA	(18,104)	(18,104)	0 0	0 Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175 705.411 RL - Cholla Decommissioning - ID	597,559	597.559	0 0	0 Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176 705.412 RL - Cholla Decommissioning - OR	1,959,793	1,959,793	0 0	0 Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177 705.413 RL - Cholla Decommissioning - UT	4,522,513	4,522,513	0 0	0 Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178 705.414 RL - Cholla Decommissioning - WY	60,217	60,217	0 0	0 Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
				Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated
287184 705.605 RL - OR Clean Fuels Program	2,364,604	2,364,604	0 0	0 entities, to be used to fund programs that benefit Oregon customers. Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and
287188 100.121 RL - Income Tax Property Flowthru	(64,505,619)	(64,505,619)	0 0	0 other deferred items that do not have current provision impacts. Regulatory liability established to account for the deferral of protected property-related EDIT for
287190 100.122 RL - Income Tax Property Flowthru - PMI	570,964	570,964	0 0	PMI's portion of Bridger Coal Company fixed assets     Regulatory liability established with respect to the excess deferred income taxes associated with th
207404 Z0E 200 DL Nee Dreverty EDIT CA	0.044	0.044		non-property accumulated deferred income taxes allocable to California resulting from the change
287191 705.280 RL - Non-Property EDIT - CA	8,944	8,944	0 0	0 in the income tax rate. Regulatory liability established with respect to the excess deferred income taxes associated with th
287195 705.284 RL - Non-Property EDIT - WA	195,713	195,713	0 0	non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287198 320.279 RL - FAS 158 Post-Retirement	8,683,265	8,683,265	0 0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200 705.267 RL - WA Decoupling Mechanism	870,750	870,750	0 0	0 Regulatory liability with respect to the Washington decoupling mechanism.
				Regulatory Liability established to record difference between the approved accelerated depreciation
287206 415.710 RL - WA Accelerated Depreciation	4,282,521	4,282,521	0 0	in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209 705.266 RL - Energy Savings Assistance (ESA) - CA	7.749	7.749	0 0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory 0 liability balancing account for California.
				Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and
287212 705.245 RL - OR Direct Access 5 Yr Opt out	1,281,911	1,281,911	0 0	leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.     Contra regulatory liability established to account for Washington's share of the ARO regulatory
				difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the
287225 605.103 ARO/Regulatory Difference - Trojan - WA	43,594	43,594	0 0	Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287227 705.531 RL - UT Šolar Feed-in Tariff - NĆ	3,013,776	3,013,776	0 0	0 Regulatory liability established to record UT Solar Feed in Tariff.
287231 705.519 RL - WA Def NPC - Noncurrent	0	0	0 0	Regulatory liability established to record the Washington Power Cost Adjustment Mechanism 0 (PCAM) deferrals.
				Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability
287233 705.515 RL - OR Def NPC - Noncurrent	988,952	988,952	0 0	established to record the Oregon 2017 FERC Refund.
287235 705.511 RL - CA Def NPC - Noncurrent	489,490	489,490	0 0	Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) 0 deferrals.
287238 705.420 RL - CA GHG Allowance Revenue	1,930,520	1,930,520	0 0	Regulatory liability established to record purchase of California greenhouse gas pollution emission 0 allowances .
287252 705.263 RL - Sale of REC - WA	29,263	29,263	0 0	Regulatory liability established to record the deferral of the Pryor Mountain renewable energy or credits revenue that will be given back to Washington customers.
287262 100.100 RL ITC	82,892	82.892	0 0	0 Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
	52,552	52,002		Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax
287268 415.706 RL - 50% Bonus Tax Depreciation - WY	92,643	92,643	0 0	0 depreciation.
287271 705.336 RL - Sale of RECs - UT	256,208	256,208	0 0	Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272 705.337 RL - Sale of RECs - WY	72,852	72,852	0 0	Regulatory Liability established to track the difference between REC revenue included in rates and 0 Wyoming's allocation of the actual REC revenue received by the Company.
				Regulatory Liability established to track the difference between REC revenue included in rates and
287274 705.261 RL - Sale of RECs - OR	127,449	127,449	0 0	Oregon's allocation of the actual REC revenue received by the Company.     This account is to reclass the deferred tax balances related to regulatory assets or liabilities where
287284 610.147 Reg Liability-Other - Balance Reclass	4,938,533	4,938,533	0 0	the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287299 705.265 RL - OR Energy Conservation Charge	1,745,333	1,745,333	0 0	0 Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304 610.146 OR Reg Asset/Liab Cons	(112,804)	(112,804)	0 0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312 105.402 ARO Reg Liabilities	16.973.155	16.973.155	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations.
287312         103.402         ARC Reg Liabilities           287389         610.145         RL- DSM Balance	1,125,624	1,125,624	0 0	0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287390 610.141 RL - WA Rate Refunds	172,604	172,604	0 0	Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395 730.175 RL - FAS 133 Derivatives - Unrealized Gain/Loss	66,488,064	66,488,064	0 0	Regulatory liability established to record the effects of changes in fair value of certain derivative o instruments entered into to hedge the Company's future retail resource requirements.

					Regulatory liability to record benefits and administrative costs related to the California Alterna
287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	7.966	7,966	0	0	<ul> <li>Rate for Energy, or CARE, program.</li> </ul>
					Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
					representing future reclamation costs associated with the decommissioning of the Trojan Nuc
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,217,995	1,217,995	0	0	0 Plant that are in excess of those approved for recovery by regulatory authorities. Regulatory liability established to record the balancing account activities for the Utah Home E
287445 610.142 RL - UT Home Energy LifeLine	269,905	269,905	0	0	0 Lifeline Program.
	200,000	200,000	, in the second s	, v	Regulatory liability established to record the balancing account activities for the Washington I
287453 610.143 RL - WA Low Energy Program	(447,201)	(447,201)	0	0	0 Income Energy Assistance Program.
					Regulatory liability established to record revenues received from customers participating in the
007 (72) 705 070 DL DLy Dry Rev OD	401,914	401.914	_		company's Blue Sky renewable energy program, which are then used to purchase renewable
287473 705.270 RL - Blue Sky Program OR	401,914	401,914	0	0	energy certificates. Regulatory liability established to record revenues received from customers participating in the second
					company's Blue Sky renewable energy program, which are then used to purchase renewable
287474 705.271 RL - Blue Sky Program WA	135,758	135,758	0	0	energy certificates.
					Regulatory liability established to record revenues received from customers participating in the
007475 705 070 DL Div Or Develop	10.010	10.040	_		company's Blue Sky renewable energy program, which are then used to purchase renewable
287475 705.272 RL - Blue Sky Program CA	40,049	40,049	0	0	0 energy certificates. Regulatory liability established to record revenues received from customers participating in the second secon
					company's Blue Sky renewable energy program, which are then used to purchase renewable
287476 705.273 RL - Blue Sky Program UT	1,323,315	1,323,315	0	0	0 energy certificates.
					Regulatory liability established to record revenues received from customers participating in the
	44,505	44,505			company's Blue Sky renewable energy program, which are then used to purchase renewable
287477 705.274 RL - Blue Sky Program ID	44,505	44,505	0	U	0 energy certificates. Regulatory liability established to record revenues received from customers participating in the second secon
					company's Blue Sky renewable energy program, which are then used to purchase renewable
287478 705.275 RL - Blue Sky Program WY	151,625	151,625	0	0	0 energy certificates.
					Regulatory liability established to record Oregon's share of the deferral of decreased depreci-
287486 415.926 RL - Depreciation Decrease - OR	686,276	686,276	0	0	0 due to the implementation of new rates on January 1, 2014.
State Carryforwards 287280 DTA State Charitable Contribution Limitation	208.375	208.375	0	0	0 Charitable contribution carryforward for state income tax purposes.
287437 DTA Net Operating Loss Carryforward-State	67,520,970	67,520,970	0	0	O State net operating loss carryforward for state income tax purposes.
			0	U	Federal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA Federal Detriment of State NOL	(14,223,162)	(14,223,162)	0	0	0 carryforward
287371 DTA 930.100 Oregon BETC Credits	280,134	280,134	0	0	<ol> <li>Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).</li> </ol>
287491 DTA BETC Purchased Credits	9,116	9,116	0	0	0 Oregon state income tax credit carryforward.
287497 DTA BETC Purchased Gain	4,490	4,490	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494 DTA Idaho ITC Carryforward 287269 DTA Colorado Tax Credit Carryforward	18,938,531 127,924	18,938,531 127,924	0	0	0 Idaho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward	275.386	275.386		0	O Colorado state income tax credit carryforward.     O California state income tax credit carryforward.
Loss Contingencies	270,000	210,000	U	•	o banoma state moone ax creat can ylorward.
					Accrued liability established as a reserve for anticipated injury and damage expense, offset b
87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis	45,033,428	45,033,428	0	0	Insurance reserve anticipated for potential claims.
Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability	0 79,214,493	79,214,493	_		0 Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:	79,214,493	79,214,493	U	U	O Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287100 Valuation Allowance for State Credit DTA	(12,936,509)	(12,936,509)	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration
	(12,936,509)	(12,936,509)	0	0	0 Valuation allowance against state income tax credits that may not be utilized before expiratio Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo
287100          Valuation Allowance for State Credit DTA           287181         205.201         Inventory Reserve - Cholla Unit 4	(12,936,509) 1,313,391	(12,936,509) 1,313,391	0 0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo
287181 205.201 Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo 0 Operating lease liabilities established pursuant to the new leasing accounting standards und
			0 0 0	0 0 0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo 0 Operating lease liabilities established pursuant to the new leasing accounting standards unde 0 842.
287181 205.201 Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0 0 0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 0 842. Accrued liability established to reserve for accounts receivable for which collection is not exp
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt	1,313,391 2,811,380 (40,763)	1,313,391 2,811,380 (40,763)	0 0 0	0 0 0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards unde 0 842. Accrued liability established to reserve for accounts receivable for which collection is not exp and for which the accumulated deferred income tax liability is expected to be reversed upon a 0 by the Internal Revenue Service.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits	1,313,391 2,811,380 (40,763) 259,680	1,313,391 2,811,380 (40,763) 259,680	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 0 842. Accrued liability established to reserve for accounts receivable for which collection is not exp and for which the accumulated deferred income tax liability is expected to be reversed upon a 0 by the Internal Revenue Service. 0 Accrued liability established to reserve for sales and use tax return audit adjustments.
287181         205.201         Inventory Reserve - Cholia Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287210         425.226         Deferred Revenue - Other	1,313,391 2,811,380 (40,763) 259,680 122,447	1,313,391 2,811,380 (40,763) 259,680 122,447	0 0 0	0 0 0 0 0 0 0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards unde 0 442. Accrued liability established to reserve for accounts receivable for which collection is not exp and for which the accumulated deferred income tax liability is expected to be reversed upon a 0 by the internal Revenue Service. 0 Accrued liability established to reserve for sales and use tax return audit adjustments. 0 Accrued payments recognized for tax and not fook.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 0 842. Accrued liability established to reserve for accounts receivable for which collection is not exp and for which the accumulated deferred income tax liability is expected to be reversed upon a 0 by the Internal Revenue Service. 0 Accrued liability established to reserve for sales and use tax return audit adjustments. 0 Advanced payments recognized for tax and not for book. 0 Reserve against receivable due from joint owners.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287210         425.226         Deferred Revenue - Other	1,313,391 2,811,380 (40,763) 259,680 122,447	1,313,391 2,811,380 (40,763) 259,680 122,447	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     Ø42.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     O by the Internal Revenue Service.     Ø Accrued liability established to reserve for sales and use tax return audit adjustments.     Ø Accrued liability established to reserve for sales and use tax return audit adjustments.     Ø Accrued payments recegnized for tax and not for book.     Ø Reserve against receivable due from joint owners.     Ø Accrued final reclamation expenditures for the Trapper mine.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287211         910.245         Contra Receivable Joint Owners	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     B42.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     O by the Internal Revenue Service.     Accrued liability established for reserve for sales and use tax return audit adjustments.     Accrued liability established for reserve for sales and use tax return audit adjustments.     Accrued liability established for reserve for for book.     Reserve against receivable due from joint owners.     Accrued final reclamation expenditures for the Trapper mine.     Accrued liabilities elated to the purchase of the Chehalis plant not currently deductible for in
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         452.260         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751	1,313,391 2,811,380 (40,763) 259,880 122,447 6,285 2,684,486 57,751	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     B42.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     O by the intermal Revenue Service.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued payments recegnized for tax and not for book.     Reserve against receivable due from joint owners.     Accrued final reclamation expenditures for the Trapper mine.     Accrued inabilities related to the purchase of the Chehalis plant not currently deductible for in     Accrued final tree action termediation costs required at various abandoned/closed mines and
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     O     Departing lease liabilities established pursuant to the new leasing accounting standards unde     842.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     by the Internal Revenue Service.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to the reversed upon reversed upon reversed upon reversed payments receivable due from joint owners.     Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     to tax process.     Regulated environmental remediation costs required at various abandoned/closed mines and     work sites.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         452.260         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation	(40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911	1,313,391 2,811,380 (40,763) 259,880 122,447 6,285 2,684,486 57,751 15,675,911	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     0 by the Internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to the purchase of the Chehalis plant not currently deductible for in     0 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     1 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         452.260         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751	1,313,391 2,811,380 (40,763) 259,880 122,447 6,285 2,684,486 57,751	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     O     Deprating lease liabilities established pursuant to the new leasing accounting standards unde     842.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     by the Internal Revenue Service.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     to tax sites.     Regulated environmental remediation costs required at various abandoned/closed mines     Non-regulated environmental remediation costs required at various abandoned/closed mines     O bork row ksites.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         452.260         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability- Non Regulation	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     0 by the Internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to the purchase of the Chebalis plant not currently deductible for in     0 Accrued liabilities related to the purchase of the Chebalis plant not currently deductible for in     0 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines     0 work sites.     Non-regulated on vironmental remediation costs required at various abandoned/closed mines     0 other work sites.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287193         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability- Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve	1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     0 by the intermal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to the purchase of the Dook.     0 Reserve against receivable due from joint owners.     0 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     0 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated invironmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated onvironmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated onvironmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated onvironmental remediation costs required at various abandoned/closed mines     0 other work sites.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         452.260         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability- Non Regulation	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     B42.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     by the Internal Revenue Service.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for tax and not for book.     Reserve against receivable due from joint owners.     Accrued liability newspan receivable of the purchase of the Chehalis plant not currently deductible for in     accrued liability established to costs required at various abandoned/closed mines and     work sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     ot own k sites.     Regulatory liability used to record the Oregon allocation of injury and damage insurance reco     in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     orecovered in excess of insurance claims incurred.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287183         425.160         Lease Liability (Operating Lease)           287210         505.115         Sales & Use Tax Audits           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability. Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liability - Property Insurance Reserve - CA	1,313,391 2,811,380 (40,763) 255,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199)	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199)	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     0 by the Internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to the purchase of the took.     0 Reserve against receivable due from joint owners.     0 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     0 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated the View of the California allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulated property damage
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287193         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability- Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve	1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     B42     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     by the Internal Revenue Service.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for the sales and use tax return audit adjustments.     Accrued liability established to reserve for tax and not for book.     Reserve against receivable due from joint owners.     Accrued liability on expenditures for the Trapper mine.     Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     Varoses.     Regulated environmental remediation costs required at various abandoned/closed mines and     vork sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     Other work sites.     Regulatory liability used to record the Oregon allocation of injury and damage insurance record     in excess of insurance claims incurred.     Regulatory liability used to record the Claiffornia allocation of storm-related property damage     orecovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     orecovered in excess of insurance claims incurred.
287181         205.201         Inventory Reserve - Cholia Unit 4           287183         425.160         Lease Liability (Operating Lease)           287183         425.115         Sales & Use Tax Audits           287210         505.115         Sales & Use Tax Audits           287211         452.26         Deferred Revenue - Other           287212         605.715         Trapper Mine Contract Obligation           287213         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287241         605.301         Environmental Liability - Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - WA Property Insurance Reserve - CA           287256         705.452         Reg Liab - WA Property Insurance Reserve	1,313,391 2,811,380 (40,763) 255,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199)	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199)	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     0 by the Internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to the purchase of the Chehalis plant not currently deductible for in     0 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     0 Iax purposes.     Non-regulated environmental remediation costs required at various abandoned/closed mines an     0 work sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines an     0 other work sites.     Regulatory liability used to record the Oregon allocation of injury and damage insurance record in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287219         715.810         Chehalis Mitigation Obligation           287214         605.301         Environmental Liability - Regulation           287219         715.810         Chehalis Mitigation Obligation           287214         605.302         Environmental Liability - Non Regulation           287214         605.302         Environmental Liability - Non Regulation           287251         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liability - Property Insurance Reserve - CA           287256         705.452         Reg Liab - WA Property Insurance Reserve           287257         705.453         Reg Liab - ID Property Insurance Reserve	1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709)	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709)	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     B42     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     by the Internal Revenue Service.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for the sales and use tax return audit adjustments.     Accrued liability established to reserve for tax and not for book.     Reserve against receivable due from joint owners.     Accrued liability on expenditures for the Trapper mine.     Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     Varoses.     Regulated environmental remediation costs required at various abandoned/closed mines and     vork sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     Other work sites.     Regulatory liability used to record the Oregon allocation of injury and damage insurance record     in excess of insurance claims incurred.     Regulatory liability used to record the Claiffornia allocation of storm-related property damage     orecovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     orecovered in excess of insurance claims incurred.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287193         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287210         505.115         Sales & Use Tax Audits           287211         452.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287241         605.301         Environmental Liability - Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - OR Injuries & Damages Reserve           287256         705.452         Reg Liab - WA Property Insurance Reserve           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287258         705.454         Reg Liab - UP Property Insurance Reserve	1,313,391 2,811,380 (40,763) 255,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     0 by the Internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to the purchase of the Chehalis plant not currently deductible for in     0 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines     0 work sites.     Non-regulated on vironmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulatory liability used to record the Catiornia allocation of injury and damage insurance caims incurred.     Regulatory liability used to record the Galifornia allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the Galifornia allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the Galifornia allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     0 recovered in excees of claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     0 recovered in excees of claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     0 recovered in excees of insurance claims incurred.     Regulatory liability used to recor
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287219         715.810         Chehalis Mitigation Obligation           287214         605.301         Environmental Liability - Regulation           287219         715.810         Chehalis Mitigation Obligation           287214         605.302         Environmental Liability - Non Regulation           287214         605.302         Environmental Liability - Non Regulation           287251         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liability - Property Insurance Reserve - CA           287256         705.452         Reg Liab - WA Property Insurance Reserve           287257         705.453         Reg Liab - ID Property Insurance Reserve	1,313,391 2,811,380 (40,763) 255,680 122,447 5,265,20 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,064,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     O     O     Oerating lease liabilities established pursuant to the new leasing accounting standards und     842.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     O by the Internal Revenue Service.     O Accrued liability established to reserve for saless and use tax return audit adjustments.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Advanced payments receivable due from joint owners.     O Accrued liability established to reserve for tax and not for book.     O Reserve against receivable due from joint owners.     O Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     O tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines an     Owork sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     O ther work sites.     Regulatory liability used to record the Cregon allocation of storm-related property damage     Inecovered in lability used to record the California allocation of storm-related property damage     Regulatory liability used to record the Washington allocation of storm-related property damage     recovered in akcess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record     in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record     in excess of insurance to record the Utah allocation of storm-related property damage record     in excers of insurance to record the Washington allocation of s
287181         205.201         Inventory Reserve - Cholia Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287212         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287217         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - OR Injuries & Damages Reserve           287256         705.452         Reg Liab - WA Property Insurance Reserve           287257         705.453         Reg Liab - UP roperty Insurance Reserve           287258         705.453         Reg Liab - UT Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve - WY	1,313,391 2,811,380 (40,763) 255,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     0 by the internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for book.     0 Reserve against receivable due from joint owners.     0 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     0 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated used to record the California allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the Utah allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used to r
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287193         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287210         505.115         Sales & Use Tax Audits           287211         452.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287241         605.301         Environmental Liability - Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - OR Injuries & Damages Reserve           287256         705.452         Reg Liab - WA Property Insurance Reserve           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287258         705.454         Reg Liab - UP Property Insurance Reserve	1,313,391 2,811,380 (40,763) 255,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     842.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     0 by the internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for tax and not for book.     0 Reserve against receivable due from joint owners.     0 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     0 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines and     verk sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulatory liability used to record the Oregon allocation of injury and damage insurance reco     in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage
287181         205.201         Inventory Reserve - Cholia Unit 4           287183         425.160         Lease Liability (Operating Lease)           287193         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287217         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - OR Injuries & Darnages Reserve           287254         705.450         Reg Liab - NOR Injuries & Darnages Reserve           287256         705.452         Reg Liab - WA Property Insurance Reserve           287257         705.453         Reg Liab - UT Property Insurance Reserve           287258         705.454         Reg Liab - UT Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve - WY           287270	1,313,391 2,811,380 (40,763) 255,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957)		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     0 by the intermal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for took.     0 Reserve against receivable due from joint owners.     0 Accrued liability established to the purchase of the Chehalis plant not currently deductible for in     0 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated used to record the California allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Utah allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287216         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - OR Injuries & Damages Reserve           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287258         705.454         Reg Liab - UT Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve - WY           287270	1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889	1,313,391 2,811,380 (40,763) 259,680 (122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,489,97) 242,889		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon n     0 by the Internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to the purchase of the Chehalis plant not currently deductible for in     0 Accrued liability established to the purchase of the Chehalis plant not currently deductible for in     0 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines and     work sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     0 dher work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 dher work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 dher work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 dher work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 diner work sites.     Regulatory liability used to record the California allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage to eccort be Ush allocation of storm-related property damage to eccort be Ush allocation of storm-related property damage to ecovered in excess of insurance cl
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         452.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287214         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287214         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - UR Inpuries & Damages Reserve           287254         705.450         Reg Liab - UR Inpuries & Damages Reserve           287255         705.452         Reg Liab - UR Property Insurance Reserve           287256         705.453         Reg Liab - UT Property Insurance Reserve           287259         705.455         R Property Insurance Reserve           287259 </td <td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 247,582 158,050 230,451 (22,480,957) 242,889 501,567</td> <td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,967) 242,889 501,567</td> <td></td> <td>-</td> <td>Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo O Oerrating lease liabilities established pursuant to the new leasing accounting standards und 842. 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287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287216         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - OR Injuries & Damages Reserve           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287258         705.454         Reg Liab - UT Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve - WY           287270	1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889	1,313,391 2,811,380 (40,763) 259,680 (122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,489,97) 242,889		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     Ø42.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     Ø by the Internal Revenue Service.     Ø Accrued liability established to reserve for sales and use tax return audit adjustments.     Ø Accrued liability established to reserve for sales and use tax return audit adjustments.     Ø Accrued liability established to reserve for sales and use tax return audit adjustments.     Ø Accrued liability established to reserve for sales and use tax return audit adjustments.     Ø Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     Ø have the final reclamation expenditures for the Trapper mine.     Accrued liability used to record the Oregon allocation of injury and damage insurance record     in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     frecovered in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     frecovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory li
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287216         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - UR Injuries & Damages Reserve           287254         705.450         Reg Liab - UR Property Insurance Reserve           287256         705.452         Reg Liab - UR Property Insurance Reserve           287258         705.454         Reg Liab - UT Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve           287259	1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,664,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     842.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     by the Internal Revenue Service.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for tax and not for book.     Reserve against receivable due from joint owners.     Accrued liability established to reserve for the Chehalis plant not currently deductible for in     Accrued liability established to receive for the Chehalis plant not currently deductible for in     Accrued liability used to record the Oregon allocation of injury and damage insurance record     ne work sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     other work sites.     Regulatory liability used to record the Oregon allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Utah allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record     in excess of insurance claims incurred.     Regulatory liability used to record the Utah allocation of storm-related property damage record     in excess of insurance claims incurred.     Regulatory liability u
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         452.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287214         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287214         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - UR Inpuries & Damages Reserve           287254         705.450         Reg Liab - UR Inpuries & Damages Reserve           287255         705.452         Reg Liab - UR Property Insurance Reserve           287256         705.453         Reg Liab - UT Property Insurance Reserve           287259         705.455         R Property Insurance Reserve           287259 </td <td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 247,582 158,050 230,451 (22,480,957) 242,889 501,567</td> <td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,967) 242,889 501,567</td> <td></td> <td>-</td> <td>Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 842. 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287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287214         605.715         Trapper Mine Contract Obligation           287214         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287214         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - WA Property Insurance Reserve - CA           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287258         705.454         Reg Liab - UP Property Insurance Reserve           287259         705.455         R Property Insurance Reserve - WY <t< td=""><td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066</td><td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,664,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066</td><td></td><td>-</td><td>Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 842. 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Regulatory liability associated with the acceptance of the Lewis River FERC license for hablat Oral recovered in excess of</td></t<>	1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,664,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 842. Accrued liability established to reserve for accounts receivable for which collection is not exp and for which the accumulated deferred income tax liability is expected to be reversed upon i by the Internal Revenue Service. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for the Schenalis plant not currently deductible for in C accrued liability established to reserve for the Chehalis plant not currently deductible for in C accrued liability used to record the Durchase of the Creaper mine. Accrued liability used to record the Oregon allocation of injury and damage insurance reco in excess of insurance claims incurred. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred. 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287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287214         605.715         Trapper Mine Contract Obligation           287214         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287214         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - WA Property Insurance Reserve - CA           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287258         705.454         Reg Liab - UP Property Insurance Reserve           287259         705.455         R Property Insurance Reserve - WY <t< td=""><td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066</td><td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,664,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066</td><td></td><td>-</td><td>Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 842. 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Regulatory liability used to record the Uah allocation of storm-related property dam</td></t<>	1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,664,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 842. Accrued liability established to reserve for accounts receivable for which collection is not exp and for which the accumulated deferred income tax liability is expected to be reversed upon i by the Internal Revenue Service. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for tax and not for book. Reserve against receivable due from joint owners. Accrued liability established to reserve for the Chehalis plant not currently deductible for in Caccued liability established to receive for the Chehalis plant not currently deductible for in Caccued liability used to record the Oregon allocation of injury and damage insurance reco in excess of insurance claims incurred. Regulatory liability used to record the Cregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred. 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287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         505.115         Sales & Use Tax Audits           287216         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287216         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - UP property Insurance Reserve - CA           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287259         705.454         Reg Liab - UP Property Insurance Reserve           287250         705.455         RL - Property Insurance Reserve - WY           <	1.313,391 2.811,380 (40,763) 259,680 122,447 6.225 2.684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066 137,558 891,959	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066 137,558		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     842.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon 1     O by the Internal Revenue Service.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     tax process.     Regulated environmental remediation costs required at various abandoned/closed mines an     o work sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     other work sites.     Regulatory liability used to record the California allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage reco     li recovered in excess of insurance claims incurred.     Regulatory liability associated with the acceptance of storm-related property damage reco     li recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage reco     li recovered in excess of insurance claims incurred.     Regulatory liability associated with the acceptance of the Lewis River FERC license for habil
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         425.226         Deferred Revenue - Other           287214         425.226         Deferred Revenue - Other           287214         605.715         Trapper Mine Contract Obligation           287214         605.301         Environmental Liability - Regulation           287214         605.302         Environmental Liability - Non Regulation           287214         605.302         Environmental Liability - Non Regulation           287240         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liability - Property Insurance Reserve - CA           287257         705.453         Reg Liab - UP Property Insurance Reserve           287258         705.454         Reg Liab - UP Property Insurance Reserve           287259         705.455         R Property Insurance Reserve - WY           28	1,313,391 2,811,380 (40,783) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066 137,558 891,959 4,772,791	1,313,391 2,811,380 (40,763) 259,680 122,447 6,258 2,064,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066 137,558 0 0		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 842 Accrued liability established to reserve for accounts receivable for which collection is not exp and for which the accumulated deferred income tax liability is expected to be reversed upon i by the Internal Revenue Service. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for the Stable Service. Accrued liability established to reserve for tax and not for book. Reserve against receivable due from joint owners. Accrued liability established to reserve for the Chehalis plant not currently deductible for in Caccued liability used to record the Durchase of the Chehalis plant not currently deductible for in Non-regulated environmental remediation costs required at various abandoned/closed mines an Non-regulated environmental remediation costs required at various abandoned/closed mines Other work sites. Regulatory liability used to record the Cregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory liability used to record the Utah allocation of storm-related property damage record in excess of insurance claims incurred. Regulatory liability used to record the Washington allocation of storm-related property damage record in excess of insurance claims incurred. Regulatory liability used to record the Washington allocation of storm-related property damage record in excess of insurance claims incurred. Regulatory liability associated with the acceptance of the Lewis River FERC lice
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         505.115         Sales & Use Tax Audits           287216         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287216         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - UP property Insurance Reserve - CA           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287259         705.454         Reg Liab - UP Property Insurance Reserve           287250         705.455         RL - Property Insurance Reserve - WY           <	1.313,391 2.811,380 (40,763) 259,680 122,447 6.225 2.684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066 137,558 891,959	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066 137,558		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     842.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     by the Internal Revenue Service.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for tax and not for book.     Reserve against receivable due from joint owners.     Accrued liability established to reserve for the Chehalis plant not currently deductible for in     tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines and     work sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     other work sites.     Regulatory liability used to record the Oregon allocation of injury and damage insurance reco     in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Uab allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used to record the Uab allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used to record the Uab allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used to record the Uab allocation of storm-related property damage record in excess of insurance claims incurred.     Reg

287391 425.320 N Umpaua Settlement Agreement	5,192,522	5,192,522	0			Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
						Accrued liability associated with the acceptance of the Bear River FERC license for various
287392 425.120 Bear River Settlement Agreement	4.045.714	4,045,714	0			settlement obligations.
	1,010,711	1,010,111	· ·			Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393 425.110 Tenant Lease Allowances	7.637	7.637	0			be amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	365.090	365,090	0			Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417 605.710 Reverse Accrued Final Reclamation	492.602	492,602	0			Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430 505.125 Accrued Royalties	3,801,851	3,801,851	0			Accrued liability for royalty payments to the Mineral Management Service on coal production.
						Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers,
						a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447 720.830 Western Coal Carr Ret Med Accrual	1.554.611	0	0	(		Mine to the Hunter plant.
					.,	Deferred tax account represents the difference between book income capitalized to inventory and
287482 205.025 Fuel Cost Adjustment	217.246	217.246	0	0	ol o	taxable income from Bridger coal.
287807 Non-curr def ed tax cor ben of int	385,990	385,990	0	(		Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	(14,478)	(14,478)	0	(	0	Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int	83.446	83,446	0	(	0	Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	(3,130)	(3,130)	0	(	0	Non-current state benefit of interest on uncertain positions.
Rounding	4	4	0	(	0	
Subtotal - p234	695,784,538	672,859,934	891,959	(	22,032,645	
Less FASB 109 Above if not separately removed	(63,540,697)	(63,540,697)	0	(	0	
Less FASB 106 Above if not separately removed	1,554,611	0	0	(	1,554,611	
Total	757,770,624	736,400,631	891,959	0	20.478.034	

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

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

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

PacifiCorp

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

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

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

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

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

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

	Α	В	С	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147 §1031 Exchange	(111,999)	(111,999)	0	0		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code 0 Section 1031, otherwise knows as a "like-kind exchange."
287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,009,734)	(4,009,734)	0	0		Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101 Amortization NOPAs 99-00 RAR	2,901	2,901	0	0		Book-tax difference for the capitalization and depreciation of legal fees associated with the re- 0 licensing of specific hydro generation facilities.
287610	105.403 Asset Retirement Obligation	(29,066,156)	(29,066,156)	0	0		0 Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142 Avoided Costs	227,190,163	227,190,163	0	0		0 Book-tax basis difference for the capitalization of interest for income tax purposes.
							Book-tax basis difference for the capitalization of interest for income tax purposes specifically
287704	105.143 Basis Intangible Difference	(199,397)	0	0	(199,397)		0 related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120 Book Depreciation	3,418,397,235	3,418,397,235	0	0		0 Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss	13,516,323	13,516,323	0	0		0 Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
							Book-tax basis difference related to test energy revenues which are received/earned for power
287605	105.146 Capitalization of Test Energy	5,627,948		0	0		0 produced by generating plants during the construction period and sold or used by the utility.
287605	105.137 Capitalized Depreciation	(26,944,402)	(26,944,402)	0	0		0 Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100 Capitalized labor and benefit costs	26,317,144	26,317,144	0	0		0 Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0		0 Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	Direct Assignment: Transmission Fixed Assets	0	835,947,703	(835,947,703)	0		0 PowerTax Report #257: Transmission Book Allocation Group.
287605	Direct Assignment: Intangible Fixed Assets	0	38,751,230	0	0		0) PowerTax Report #257: Intangible Book Allocation Group.
287605	Direct Assignment: General Fixed Assets	0	120,661,428	0	0	(120,661,42	<ol> <li>PowerTax Report #257: General Book Allocation Group.</li> </ol>

287605 105.153 Contract Liability Basis Adj - Chehalis	(57,751	) (57,751)	0	0		Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605 105.151 Contract Liability Basis Adj - Eagle Mountain		0 0	0	0	0	tax purposes. Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605 105.130 Contribution in Aid of Construction	364,049,58	1 364,049,581	0	0		Book-tax basis difference related to contributions in aid of construction.
287605 105.175 Cost of Removal	(266.976.961	) (266,976,961)	0			Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224 145.030 CWIP Reserve	1.684.22		0	0		Reserve established for inactive projects included in CWIP.
	1,001,22	1,001,221	Č.	Č.	· · · ·	Book-tax basis difference related to the Allowance for Funds Used During Construction, which
						consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
287605 105.141 Debt AFUDC	(197,289,865	(197,289,865)				purposes, and the Internal Revenue Code requires a different formula related to the capitalization
287605 105.141 Debt AFUDC	(197,289,865	(197,289,805)	U	U	U	interest on debt. Deferred tax balance associated with the protected property-related excess deferred income tax
287607 105.117 Effects of Ratemaking - Fixed Assets Fed or	ly - PMI (1,751,293	(1,751,293)	0	0	0	balances for PMI's portion of Bridger Coal Company's fixed assets.
201001 100.111 Encols of Ratemaking - Fixed Assets Fed of	(1,701,230	(1,701,200)	U U U U U U U U U U U U U U U U U U U	Ū	v	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
						that have been previously been paid by customers at a tax rate higher than the current tax rate and
						are probable of being refunded as the temporary book-tax differences reverse and the amount of
						tax benefits associated with fixed assets that have previously been flowed through to customers
287605 105.115 Effects of Ratemaking - Fixed Assets Flowth	rough (40.955.855	(40.955.855)	0	0	0	and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
Ended of Ratemaking Price Roots Flow	(10,000,000	(10,000,000)	Č.	Č.	· · · ·	Book-tax basis difference related to the Allowance for Funds Used During Construction, which
						consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
007005 405 400 E-wike AFUDO	(454 507 04)	(454 507 040)				purposes, and the Internal Revenue Code requires a different formula related to the capitalization
287605 105.139 Equity AFUDC	(151,587,349	) (151,587,349)	U	U	U	interest on debt. PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928 425.310 Hydro Relicensing Obligation	(2,717,825	(2,717,825)	0	0	0	North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605 105.125 Tax Depreciation	(5,696,577,393	(5,696,577,393)	0	Ő	0	Book-tax difference for tax depreciation.
287605 105.152 Tax Fixed Asset Gain/Loss	(106,471,437	(106,471,437)	0	0	0	book-tax difference related to the disposition of capital assets.
287605 105.129 Fixed Assets - State Modifications	18.171.49	2		18,171,492		Tax adjustment to account for the difference between federal and state depreciation methodologies
287605         105.129         Fixed Assets - State Modifications           287605         105.131         Idaho Disallowed Loss	18,1/1,49	2 0 8 436,088	0	18,171,492	0	primarily resulting from states that have not adopted bonus depreciation. Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
	430,08	-30,000	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductibl
287605 105.148 Mine Safety Sec. 179E Election	(306,514	(306,514)	0	0	0	in the period paid and incurred for income tax purposes.
287929 105.460 Non-ARO Removal Costs	(290,743,067	(290,743,067)	0	0	0	Regulatory liability related to removal costs.
286605 105.136 PP&E FIN 48 Balances	(383,916	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
200003 103.130 FF &L TIN 40 balances	(303,810	(303,910)	0	0	v	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
						developed software which are deductible in the period paid and incurred for income tax purposes.
287605 320.210 R & E - Sec.174 Deduction	(7,719,946	(7,719,946)	0	0	0	These costs are capitalized for book purposes.
						Regulatory asset established to account for the cumulative GAAP to FERC timing difference in
						depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight lin over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of
286914 415.525 RA - Lease Depreciation - Timing Difference	(437,873	(437,873)	0	0	0	the lease payment less accrued lease interest.
		1				PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
						(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets	(285,026	(285,026)	0			creating basis differences between book basis and tax basis for the solar arrays.
207003 100.110 IA- Solar ITC Basis Auj Fixed Assets	(200,020	(203,020)	0	0	v	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.160 Reclass to §1031 & 1033 Exchange Normal	zation Adj - General Fixed Assets 3,836,49	3 0	0	0	3,836,493	income tax normalization rules.
						Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.160 Reclass to §1031 &1033 Exchange Normali:	zation Adj - Transmission 173,24	1 0	173,241	0	0	income tax normalization rules. Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605 105.131 Reclass to Pollution Control Facilities Depre	ciation 134,154,54	4 134,154,544	0	0	0	account 281.
						Book-tax basis difference related to relocation reimbursements, which depending on whether or no
						the benefit of the relocation is for the benefit of the general public may or may not be taxable and
287605 105.140 Reimbursements	24,826,98	4 24,826,984	0	0	0	depreciable for income tax purposes.
						Book-tax basis difference for expenditures which are capitalized and depreciation for book purpose and for income tax purposes are deductible in the period they are paid and incurred.
287605 105.122 Repairs Deduction	(540,824,171	) (540,824,171)	0	0	0	and for income tax, purposes are deductible in the period they are paid and incomed.
						Regulatory liability established to defer Idaho's share of the incremental decommissioning costs
287221 415.933 RL - Steam Decommissioning - ID	384,02	2 384,022	0	0	0	associated with steam assets.
287222 415.934 RL - Steam Decommissioning - UT	8,385,81	5 8,385,815	0	0	0	Regulatory liability established to defer Utah's share of the incremental decommissioning costs
201222 - 10.504 INE - Steam Decommissioning - OT	6,303,61	0,000,010	0	0	0	associated with steam assets. Regulatory liability established to defer Wyoming's share of the incremental decommissioning cost
					0	associated with steam assets
287223 415.935 RL - Steam Decommissioning - WY	2,090,66	2 2,090,662	0	0	V	Deferred tax balance related to the regulatory liability related to protected property-related EDIT for
			0	0		being an end of the regarded have been been been been been been been be
287223         415.935         RL - Steam Decommissioning - WY           287189         100.122         RL - Effects of Ratemaking - Fixed Assets -			0	0	0	PMI's portion of Bridger Coal Company fixed assets
			0	0	0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets	PMI Fed Only 1,751,29 (197,855,261	3 1,751,293 ) (197,855,261)	0	0	0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and
287189 100.122 RL - Effects of Ratemaking - Fixed Assets -	PMI Fed Only 1,751,29	3 1,751,293 ) (197,855,261)	0	0 0 0 0	0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs.
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability	PMI Fed Only 1,751,29 (197,855,261 290,743,06	3 1,751,293 ) (197,855,261) 7 290,743,067	0	0 0 0	0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets	PMI Fed Only 1,751,29 (197,855,261	3 1,751,293 ) (197,855,261) 7 290,743,067	0 0 0 0	0 0 0 0	0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability	PMI Fed Only 1,751,29 (197,855,261 290,743,06	3 1,751,293 ) (197,855,261) 7 290,743,067	0 0 0 0	0 0 0 0	0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability	PMI Fed Only 1,751,29 (197,855,261 290,743,06	3 1,751,293 ) (197,855,261) 7 290,743,067	0 0 0 0	0 0 0 0	0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471	3 1,751,293 ) (197,855,261) 7 290,743,067 ) (2,802,471)	0 0 0 0	0 0 0 0	0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-fax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 242. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibl
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability	PMI Fed Only 1,751,29 (197,855,261 290,743,06	3 1,751,293 ) (197,855,261) 7 290,743,067 ) (2,802,471)	0	0	0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of beingr refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of capitalized and depreciated. Under the new method of accounting, the expenditures are deductibl for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibl for income tax purposes.
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471	3 1,751,293 ) (197,855,261) 7 290,743,067 ) (2,802,471)	0	0 0 0 0 0	0 0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-fax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 242. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new nethod of accounting, the expenditures are deductibl for income tax nurposes in the neriod they are naid and incurred The projects are qualified for the 30% solar investment tax cred (ITC). The tax basis of the solar
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471	3 1,751,293 ) (197,855,261) 7 290,743,067 ) (2,802,471) ) (157,570,922)	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCory changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibil for income tax numonese in the neriod thev are naid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar TC, therefore creating basis differences
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets -           287313         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)           287605         105.123         Sec. 481a Adjustment - Repair Deduction           287605         105.116         Solar ITC Basis Adjustment	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471 (157,570,922 (60,726	3 1,751,293 ) (197,855,261) 7 290,743,067 ) (2,802,471) ) (157,570,922) ) (60,726)	0	0	0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory itability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCory changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibil for income tax numoses in the neriod thev are naid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar arrays. Book-tax difference related to different methods for computing deductible periodic depletion for
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287183         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)           287605         105.123         Sec. 481a Adjustment - Repair Deduction           287605         105.116         Solar ITC Basis Adjustment           287771         110.205         Tax Depletion-SRC	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471 (157,570,922	3 1,751,293 ) (197,855,261) 7 290,743,067 ) (2,802,471) ) (157,570,922) ) (60,726)	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory itability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCory changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibil for income tax numoses in the neriod thev are naid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar arrays. Book-tax difference related to different methods for computing deductible periodic depletion for
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets -           287131         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)           287605         105.123         Sec. 481a Adjustment - Repair Deduction           287605         105.116         Solar ITC Basis Adjustment           287701         110.205         Tax Depletion-SRC           287301         105.471         UT Klamath Relicensing Costs	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471 (157,570,922 (60,726	3 1,751,293 ) (197,855,261) 7 290,743,067 ) (2,802,471) ) (157,570,922) ) (60,726)			0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-fax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax numoses in the nericd thex are naid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets -           287131         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)           287605         105.116         Solar ITC Basis Adjustment - Repair Deduction           287705         105.116         Solar ITC Basis Adjustment           287701         10.205         Tax Depletion-SRC           287301         D6.471         UT Klamath Relicensing Costs           Subtotal - D275         Image: State St	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471 (157,570,922 (60,726 56,89 (3,180,340,057) (3,180,340,057)	3 1,751,293 1,751,293 1,290,743,067 2,290,743,067 1,2,802,471) 1,(157,570,922) 1,(157	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory itability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCory changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibil for income tax numoses in the neriod thev are naid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar arrays. Book-tax difference related to different methods for computing deductible periodic depletion for
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)           287605         105.123         Sec. 481a Adjustment - Repair Deduction           287605         105.123         Sec. 481a Adjustment - Repair Deduction           287605         105.116         Solar ITC Basis Adjustment           287771         110.205         Tax Depletion-SRC           28701         105.471         UT Klamath Relicensing Costs           Subtotal - p275         Icess FASB 109 Above if not separately removed	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471 (157,570,922 (60,726 56,89	3 1,751,293 1,751,293 1,290,743,067 2,290,743,067 1,2,802,471) 1,(157,570,922) 1,(157	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory itability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCory changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibil for income tax numoses in the neriod thev are naid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar arrays. Book-tax difference related to different methods for computing deductible periodic depletion for
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets -           287313         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)           287605         105.112         Sec. 481a Adjustment - Repair Deduction           287605         105.116         Solar ITC Basis Adjustment           287711         110.205         Tax Depletion-SRC           287001         105.471         UT Klamath Relicensing Costs           Subtolal - p275	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471 (157,570,922 (60,726 56,89 (3,180,340,057) (3,180,340,057)	3 1,751,293 1,751,293 1,000,743,067 2,290,743,067 1,000,726 1	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0 0 0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory itability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCory changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibil for income tax numoses in the neriod thev are naid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar arrays. Book-tax difference related to different methods for computing deductible periodic depletion for

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

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

### PacifiCorp

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

A A	в	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283 FERC 283 - Regulatory Assets						
						Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in
286688 320.287 RA - Pension Settlement - UT	(1,780,769)	(1,780,769)	0	0		0 2021. Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred
286887 320.286 RA - Pension Settlement - OR	(2,732,578)	(2,732,578)	0	0		0 in 2021. Regulatory asset established to defer Wyoming's portion of the pension settlement loss that
286889 320.288 RA - Pension Settlement - WY	(1,261,910)	(1,261,910)	0	0		0 occurred in 2021. Regulatory asset established to record the deferral of costs associated with Washington's Equity
286890 415.100 RA - Equity Advisory Group - WA	(225,279)	(225,279)	0	0		Advisory Group pursuant to Docket UE-210414. Regulatory asset established to record the deferral of costs associated with providing bill
286891 415.943 RA - Covid-19 Bill Assist Program - OR	(3,068,440)	(3,068,440)	0	0		assistance to Oregon customers due to the COVID-19 pandemic.
286892 415.944 RA - Covid-19 Bill Assist Program - WA	(762,510)	(762,510)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(9,835)	(9,835)	0			Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
286893 415.755 RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0		Regulatory asset established to record Washington's share of major maintenance expense for the 0 Colstrip Unit No. 4.
286894 415.261 RA - Wildland Fire Protection - UT	(1,187,731)	(1,187,731)	0	0		Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire 0 Mitigation Balancing Account.
						Regulatory asset established to record the deferral of costs associated with Oregon's portion of the Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.
286895 415.262 RA - Wildfire Mitigation - OR	(17,222,109)	(17,222,109)	0	0		Regulatory asset established to account for the book value of undepreciated plant considered no
286943 415.263 RA - Wildfire Damaged Asset - OR	(445,522)	(445,522)	0	0		Ionger used and useful due to wildfire damage.     Regulatory asset established to record the deferral of Oregon revenue requirement associated with
286946 415.264 RA - TB Flats - OR	(1,410,440)	(1,410,440)	0	0		0 the remaining portion of TB Flats placed in service in 2021.
286937 415.270 RA - Electric Vehicle Charging Infrastructure - UT	1,240,185	1,240,185	o	0		Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure Program.
286896 415.734 RA - Cholla Unrecovered Plant -CA	(994,857)	(994,857)	0	0		Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898 415.736 RA - Cholla Unrecovered Plant -WY	(8,898,816)	(8,898,816)	0	0		Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0		Contra-regulatory asset established to record a probable disallowance of Washington's share of the o deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0		Contra-regulatory asset established to record a probable disallowance of California's share of the 0 deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904 415.520 RA - WA Decoupling Mechanism	(1,725,770)	(1,725,770)	0	0		Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910 415.200 RA - OR Transportation Electrification Pilot	(149,191)	(149,191)	0	0		Regulatory asset established to defer costs related to Oregon's pilot programs aimed at laccelerating transportation electrification in Oregon.
286935 415.251 RA - Low-Carbon Energy Standards - WY	(142,997)	(142,997)	0	0		Regulatory asset established to defer costs incurred to comply with Wyoming's Low-Carbon Energy 0 Standards.
286944 415.252 RA - Distribution System Plan - OR	(244,525)	(244,525)	0	0		Regulatory asset established to defer operating costs and capital investment to implement and operate the Distribution System Plan (DSP).
286911 415.430 RA - Transportation Electrification Pilot - CA	56,539	56,539	0	0		Regulatory asset established to defer costs related to California's pilot programs aimed at 0 accelerating transportation electrification in California.
286912 415.431 RA - Transportation Electrification Pilot - WA	(194,611)	(194,611)	0	0		Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286941 415.440 RA - Low Income Bill Discount - OR	(97,016)	(97.016)	0	0		Regulatory asset established to defer costs and revenues associated with Oregon's Low Income Bill 0 Discount program.
286942 415.441 RA - Utility Community Advisory Group - OR	(20,764)	(20,764)	0	0		Regulatory asset established to defer costs and revenues associated with Oregon's Utility () Community Advisory Group.
	(665,617)	(665,617)	0	0		Regulatory asset established to account for the deferral of costs related to the Oregon Community
286913 415.720 RA - Community Solar - OR			0	0		Solar Program.     Regulatory asset established for the defer costs related to the California Fire Risk Mitigation
286917 415.260 RA - Fire Risk Mitigation - CA	(8,530,552)	(8,530,552)	0	0		Memorandum Account pursuant to Docket 19-05-042.     Regulatory asset established to account for the estimate of recoverable amounts related to the
286920 415.725 RA - Cholla U4 Closure	(3,444,096)	(3,444,096)	0	0		Cholla U4 closure.     Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0		Cholla U4 Regulatory asset - WA/FERC.     Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286925 415.728 Contra RA - Cholla U4 Closure OR	22,756	22,756	0	0		Cholla U4 Regulatory asset - OR.     Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286926 415.729 Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0		Cholla U4 Regulatory asset - UT.     Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286927         415.730         Contra RA - Cholla U4 Closure WY           286928         415.833         RA - Pension Settlement - CA	101,169 (322,239)	101,169 (322,239)	0	0		Cholla U4 Regulatory asset - WY.     Regulatory asset established to recover California's portion of pension settlement losses.
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	58.506	58,506	0	0		Regulatory asset account established to defer costs related to the California Emergency Services 0 Resiliency Programs.
286934 415.842 RA - Arrearage Payments Program - CA	(55,896)	(55,896)	0	Ű		Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver of arrearages) to California customers due to the COVID-19 pandemic.
287947 415.843 RA - Arrearage Payments Program - WA	57.533	57.533	0	0		Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver of arrearages) to Washington customers due to the COVID-19 pandemic.
	(2,791,555)	(2,791,555)	0	0		Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be
286930         415.426         RA - 2020 GRC - Meters Replaced by AMI - OR           286933         415.645         RA - Oregon OCAT Expense Deferral	(2,791,555) 42,786	(2,791,555) 42,786	0	0		amortized over 10 years.     Regulatory asset account established to record the difference between the amount of Oregon

						Desulatory assot astablished to record the surphase of California grouphouse see callution
287975	415.655 RA - GHG Allocation - CA - Noncurrent	(1,344,463)	(1,344,463)	C	0	Regulatory asset established to record the purchase of California greenhouse gas pollution lemission allowances.
						Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola
286936	415.255 RA - Wind Test Energy Deferral - WY	(52,465)	(52,465)	c	0	Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599- 0 EM-21.
	*					Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to
286938	415.646 RA - Oregon Metro Business Tax	(4,783)	(4,783)	0	0	0 Docket UM 2138.
287570	415.701 RA - Deferred Intervenor Funding Grants - CA	(99,504)	(99,504)	C	0	Regulatory asset established to record funding for qualifying intervenors that are collected from 0 customers through California rates.
						Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571	415.702 RA - Lake Side Settlement - WY	(166,313)	(166,313)	C	0	sustained at the Lake Side generating plant.     Regulatory asset established to record the Washington Power Cost Adjustment Mechanism
287573	415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent	(20,441,575)	(20,441,575)	C	0	0 (PCAM) deferrals.
287576	430.110 RA - DSM Balance Reclass	(1,125,624)	(1,125,624)	C	0	0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826 RA - Pension Settlement - WA	(1,054,733)	(1,054,733)	C	0	0 Regulatory asset established to recover Washington's portion of pension settlement losses.
297500	445.940 DA Deferred Independent Evolutor Fee OD	(10,022)	(10,022)			Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to 0 request for proposal for new generation.
287590	415.840 RA - Deferred Independent Evaluator Fee - OR	(10,022)	(10,022)	U	0	Regulatory liability established for the portion of environmental remediation costs for which the
287591	415.301 RA - Environmental Costs - WA	857,976	857,976	C	0	0 state of Washington does not allow deferred treatment.
286949	415.305 RA - Cedar Springs II - OR	(74,695)	(74,695)			Regulatory asset established to defer Oregon's revenue requirement related to Cedar Springs II's wind generation and associated transmission placed in service in 2020.
200343			(14,000)			Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM)
287593	415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(20,771,985)	(20,771,985)	C	0	0 deferrals.
287596	415.892 RA - Deferred Excess NPC - ID - Noncurrent	(10,776,644)	(10,776,644)	c	0	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) 0 deferrals.
						Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597 287601	415.703 RA - Goodnoe Hills Settlement - WY 415.677 RA - Preferred Stock Redemption Loss - WA	(57,471)	(57,471)	0	0	0 sustained at the Goodnoe Hills generating plant.
287601	415.677 RA - Preferred Stock Redemption Loss - WA	(3,820)	(3,820)	, u	0	Regulatory asset established to record Washington's portion of stock redemption costs.     Regulatory asset established to record costs incurred for demand side management which are
287614	430.100 RA - Demand Side Management - Noncurrent	(53,992,684)	(53,992,684)	C	0	0 amortized according to guidelines established by each state regulatory jurisdiction.
						Regulatory asset established to record costs incurred for environmental clean-up, which are
287634	415.300 RA - Environmental Costs	(28,047,364)	(28,047,364)	C	0	amortized over a ten-year period for state regulatory purposes.     Regulatory asset established to record funding for qualifying intervenors that are collected from
287640	415.680 RA - Deferred Intervenor Funding Grants - OR	(744,625)	(744,625)	C	0	0 customers through Oregon rates.
007040			(07.404.404)			Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642	105.401 RA - ARO	(67,121,491)	(67,121,491)	U	0	0 retirement obligations. Asset accrued for required debt, amortized for book purposes over the remaining life of the original
287675	740.100 RA - Post Merger Loss - Reacquired Debt	(588,218)	(588,218)	C	0	0 issuance, or over the life of the new issuance if the original issuance was refinanced.
287738	320.270 RA - FAS 158 Pension Liability	(64,077,811)	(64,077,811)	C	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280 RA - FAS 158 Post Retirement Liability	105,422	105,422	·	0	Regulatory asset established to track the recoverable expenses associated with post-retirement 0 benefits liability.
	·					Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC)
287781	415.870 RA - Deferred Excess NPC - CA - Noncurrent	(2,062,994)	(2,062,994)	C	0	0 deferrals.
287783	415.880 RA - Deferred Independent Evaluator Fee - UT	(24,523)	(24,523)		0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
201103						Regulatory asset established to record the deferral of costs associated with the Utah Mine
287840	415.410 RA - Energy West Mining	(47,911,702)	(47,911,702)	C	0	0 Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841 287842	415.411         Contra RA - Deer Creek Abandonment - CA           415.412         Contra RA - Deer Creek Abandonment - ID	312,675 469,386	<u>312,675</u> 469,386	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.     Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.412 Contra RA - Deer Creek Abandonment - D 415.413 Contra RA - Deer Creek Abandonment - OR	1.131.737	1.131.737	0	0	0 Regulatory asset to record D contra regulatory asset for Deer Creek abandonment.
287845	415.415 Contra RA - Deer Creek Abandonment - WA	1,052,095	1,052,095	C	0	0 Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416 Contra RA - Deer Creek Abandonment - WY	805,531	805,531	C	0	0 Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848	320.281 RA - Post Retirement Settlement Loss	(286,595)	(286,595)		0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retire medical obligations.
287849	415.424 Contra RA - Deer Creek Abandonment	12,692,172	12,692,172	Ċ	0	<ol> <li>Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.</li> </ol>
						Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.     Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
287850	415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	U	0	0 pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition. Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the
						UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855 287858	415.421         Contra RA - UMWA Pension - WA           415.676         RA - Preferred Stock Redemption - WY	1,990,706 (8,450)	1,990,706 (8,450)	C	0	0 disposition.
287858	415.6/6 RA - Preferred Stock Redemption - WY	(8,450)	(8,450)	<u> </u>	0	Regulatory asset established to record Wyoming's portion of stock redemption costs.     Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861	415.857 RA - Deferred Overburden Costs - ID	(112,928)	(112,928)	c	0	0 regulatory order.
						Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868	415.858 RA - Deferred Overburden Costs - WY	(277,834)	(277,834)	C	0	0 regulatory order.
287871	415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1.040.805)	(1.040.805)	C	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
					, i i i i i i i i i i i i i i i i i i i	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287882	415.876 RA - Deferred Excess NPC - OR - Noncurrent	(28,860,351)	(28,860,351)	C	0	0 and Transition Adjustment Mechanism (TAM) deferrals.
287886	415.837 RA - Frozen MTM	(4,502,857)	(4,502,857)	C	0	0 Regulatory asset related to frozen mark to market derivatives. Regulatory asset established to capture the difference between renewable energy credits (RECs)
287888	415.882 RA - REC Sales Deferral - WA - Noncurrent	(113,017)	(113,017)	C	0	0 included in rates and actual RECs for the Washington jurisdiction.
287896	415.875 RA - Deferred Excess NPC - UT - Noncurrent	(51,318,727)	(51,318,727)	C	ŏ	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
007000	445.979 DA LIT Liquidation Domograp	(01.050)	(04.050)			Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
287899	415.878 RA - UT Liquidation Damages	(94,658)	(94,658)	C	U	Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at
						Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the
				C	0	0 2013 Energy Cost Adjustment Mechanism (ECAM).
287903	415.879 RA - Liquidation Damages - N2 - WY	(15,436)	(15,436)			
287903 287906	415.879     RA - Liquidation Damages - N2 - WY       415.863     RA - UT Subscriber Solar Program	(15,436) (458,940)	(15,436) (458,940)	C	0	0 Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset to record the page through heapfit to Oregon guidemore from the RPA. Qualifying
	415.879 RA - Liquidation Damages - N2 - WY 415.863 RA - UT Subscriber Solar Program			C	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying
	415.879         RA - Liquidation Damages - N2 - WY           415.863         RA - UT Subscriber Solar Program           415.699         RA - BPA Balancing Account - OR			C	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are 0 rewarded with a credit to their bill.
287906	415.863 RA - UT Subscriber Solar Program 415.699 RA - BPA Balancing Account - OR	(458,940) (218,172)	(458,940) (218,172)	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are 0 rewarded with a credit to their bill. Regulatory liability used to record the Oregon allocation of storm-related property damage
287906	415.863 RA - UT Subscriber Solar Program	(458,940)	(458,940)	C	0 0 0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are 0 rewarded with a credit to their bill. Regulatory liability used to record the Oregon allocation of storm-related property damage
287906 287911	415.863 RA - UT Subscriber Solar Program 415.699 RA - BPA Balancing Account - OR	(458,940) (218,172)	(458,940) (218,172)	00		Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are orewarded with a credit to their bill. Regulatory liability used to record the Oregon allocation of storm-related property damage of recovered in excess of insurance claims incurred. Balancing account to record the deferral of incentive benefits the Company passes on to 0 Washington customers and is reimbursed from Bonneville Power Administration (BPA).
287906 287911 287917	415.863     RA - UT Subscriber Solar Program       415.699     RA - BPA Balancing Account - OR       705.451     RL - Property Insurance Reserve - OR	(458,940) (218,172) (7,915,602)	(458,940) (218,172) (7,915,602)	0 0 0 0		Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are 0 rewarded with a credit to their bill.           Prewarded with a credit to their bill.         Regulatory liability used to record the Oregon allocation of storm-related property damage           0 recovered in excess of insurance claims incurred.         Balancing account to record the deferral of incentive benefits the Company passes on to 0           0 Washington customers and is reimbursed from Bonneville Power Administration (BPA).         Q           0 Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287906 287911 287917 287914	415.863         RA - UT Subscriber Solar Program           415.699         RA - BPA Balancing Account - OR           705.451         RL - Property Insurance Reserve - OR           715.721         RA - BPA Balancing Account - WA	(458,940) (218,172) (7,915,602) (188,755)	(458,940) (218,172) (7,915,602) (188,755)	2 2 2 2 2 2 2 2 2		Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are orewarded with a credit to their bill. Regulatory liability used to record the Oregon allocation of storm-related property damage of recovered in excess of insurance claims incurred. Balancing account to record the deferral of incentive benefits the Company passes on to 0 Washington customers and is reimbursed from Bonneville Power Administration (BPA).

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						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
						arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
007007 400 440 DA Deles ITO Desis Advertaget, Orace Un	(00.005)	(00.005)				between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up	(92,925)	(92,925)	0	0		Of that difference. ) Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of the deferral off and sales proceeds off and sales proceeds of the deferral off and sales proceeds of the deferral off and sales proceeds of the deferral off and sales
287935 415.936 RA - Carbon Plant Decomm/Inventory	(287,750)	(287,750)	0	0		
						Regulatory asset established to record the balancing account activity for the costs and collections
287939 415.115 RA - Utah STEP Pilot Program Balance Account	2,803,192	2,803,192	0	0		of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942 430.112 RA - Other - Balance Reclass	(4,938,533)	(4,938,533)	0	0		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287860 415.855 RA - Storm Damage Deferral - CA	(9,513)	(9,513)	0	0		Regulatory Asset established to defer storm related costs in California.
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(2,803,192)	(2,803,192)	0	0		Regulatory asset established for the UT Solar incentive program costs.
287972 320.285 RA - Post Employment Costs	2,452,966	0	0	0	2,452,96	Regulatory asset established as an offset to the increase in post-employment obligations.
						Regulatory asset established to record Idaho's share of the deferral of increased depreciation due
						to the implementation of new rates on January 1, 2014 and the implementation of new rates
287981 415.920 RA - Depreciation Increase - Idaho	(2,570,585)	(2,570,585)	0	0		effective January 1, 2021.
						Regulatory asset established to record Utah's share of the deferral of increased depreciation due
287982 415.921 RA - Depreciation Increase - Utah	(267,592)	(267,592)	0	0		to the implementation of new rates on January 1, 2014.
						Regulatory asset established to record Wyoming's share of the deferral of increased depreciation
287983 415.922 RA - Depreciation Increase - Wyoming	(924,118)	(924,118)	0	0		due to the implementation of new rates on January 1, 2014.
						Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was
						authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to
287985 415.924 RA - Steam Deferred Depreciation - UT	(2,414,548)	(2,414,548)	0	0		Docket 20-035-04.
						Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287994 415.929 RA - Carbon Decommissioning - CA	(7,087)	(7,087)	0	0		directed in the California general rate order/stipulation.
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(24,519)	(24,519)	0	0		Regulatory asset established to record Utah's portion of stock redemption costs.
						Balancing account to record the program costs for the conversion of master metered mobile home
287997 415.862 RA - CA Mobile Home Park Conversion	(50,844)	(50,844)	0	0		parks to direct utility service.
FERC 283 - Other	0	(,,				
						Prepaid property tax book to tax differences for which the accumulated deferred income tax liability
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)		is expected to be reversed upon audit by the Internal Revenue Service
						Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909 720.815 FAS 158 Post-Retirement Asset	(10,397,017)	(10,397,017)	0	0		subsidy, required under FAS 158.
						Prepaid account established to record prepaid operating and maintenance advance payments for
286918 210.175 Prepaid - FSA O&M - East	(543,277)	(543,277)	0	0		the east side repowered wind facilities.
						Prepaid account established to record prepaid operating and maintenance advance payments for
286919 210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0		the west side repowered wind facilities.
	(,	(,,				Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336 730.120 FAS 133 Derivatives - Book Unrealized	(66,488,066)	(66,488,066)	0	0		financial instruments be valued at FMV for book purposes.
287492 OR BETC - Purchased Credits - Non-Cash	(943)	(943)	0	0		Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
						Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC
						license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000,
287564 425.130 Roque River-Habitat Enhance	(117,268)	(117,268)	0	0		escalated, over a period of 9 years for habitat enhancement.
287569 720.805 FAS 158 Funded Pension Asset	(13,137,978)	(13,137,978)	0	0		Represents the funded pension asset under FAS 158.
						Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
						acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being
287661 425.360 Hermiston Swap	(573,401)	(573,401)	0	0		amortized over the remaining life of the plant.
						Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes
287662 210.100 Prepaid Taxes - OR PUC	(361,487)	(361,487)	0	0		over a period of 12 months or less.
						Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664 210.120 Prepaid Taxes - UT PUC	(832,780)	(832,780)	0	0		months or less.
						Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes
287665 210.130 Prepaid Taxes - ID PUC	(72,180)	(72,180)	0	0		over a period of 12 months or less.
						Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 210.180 Prepaid Membership Fees	(171,356)	(171,356)	0	0		months or less.
287708 210.200 Prepaid Taxes - Property Taxes	(6,022,792)	0	0	(6,022,792)		Book-tax difference associated with the timing of deductibility of property taxes.
						Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(1.019.854)	(1,019,854)	0	0		purposes.
		( ) <b>.</b>				Deferred compensation plan investments are being treated as "trading securities" where they are
						invested based upon the plan participants' personal investment elections. Starting in July 2010, the
						investments are reflected at fair market value and any unrealized gains or losses are reflected in
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(221,686)	0	0	0	(221,686	earnings
287907 210.185 Prepaid Aircraft Maintenance	(20,582)	(20,582)	0	0		Prepaid account established for prepaid aircraft maintenance costs.
287908 210.190 Prepaid Water Rights	(137,093)	(137,093)	0	0		Prepaid account for prepaid water rights and water fees.
287915 910.937 LTIP Mark to Mkt Gain/Loss	(344,766)	0	0	0		To record unrealized gains/losses from the long term incentive plan.
Rounding	(2)	(2)	0		0	
Subtotal - p277	(565,331,047)	(557,802,975)	0		1,886,514	
Less FASB 109 Above if not separately removed	(92,925)	(92,925)	0		0	
Less FASB 106 Above if not separately removed	0	0	0		0	
Total	(565,238,122)	(557,710,050)	0	(9,414,586)	1,886,514	

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

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

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

				Gas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(3.020,795,046)	(2,021,768,221)	(847,943,014)	19,576,927	(170,660,738)	
2	ADIT-281	Sch. 281 Below	(122,977,940)	(122,977,940)	(047,343,014)	13,570,527	(170,000,700)	
3	ADIT-283	Sch. 283 Below	(675,050,648)	(666,051,280)	0	(9,862,028)	862,660	
4	ADIT-190	Sch. 190 Below	1,002,278,780	980,211,929	1,070,561	0	20,996,290	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,816,544,854)	(1,830,585,512)	(846,872,453)	9,714,899	(148,801,788)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	32.4244%	9.5797%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		-	(846,872,453)	3,149,995	(14,254,750)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)	)					(857,977,208)
9	Beginning of Year Total (Attachment 1)				(834,882,503)	2,774,719	(12,761,260)	(844,869,045)
10	Appendix A, line 33 input	Line 8 for Projection ar	nd average of Lines 8 &	9 for True-Up				(857,977,208)

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

Schedule ADIT-190

beginfundamefundamefundamefundamefundamefundamefundame20001000100010001000100010001000100010002001100010001000100010001000100010001000100020011000	Schedule A	DIT-190 A	в	с	D	E	F	G
Employment         International         Internat         International         International <th>Description</th> <th>Form 1 Reference</th> <th></th> <th>Dist Or Other</th> <th></th> <th></th> <th></th> <th>Justification</th>	Description	Form 1 Reference		Dist Or Other				Justification
12722         72.850         Preson Leading UMAA Withmanel         16.963.111         9         0         Encode Unit Mark And Mark A								
2010         117         Access bally for the log marked         Access bally for the log marked part acting part of the life. Incostice part table yeards of part of the life. Incost part table yeards of part of the life. Incost part table yeards of part of the life. Incost part table yeards of part of the life. Incost part table yeards of part of the life. Incost part table yeards of part of the life. Incost part table yeards of part of the life. Incost part table yeards of part of the life. Incost part table yeards of part of the life. Incost part table yeards of part of the life. Incost part table yeards of part of the life. Incost part table yeards of part of the life. Incost part table yeards of part of the life. Incost part table yeards of part of the life. Incost part table yeards of part of the life.			10 001 111	40.004.444				A served link life for the Foreney March Miniser I BRAIA we when the twet with descended by the stars
22720         000.10         LTPnon-arrent         0.033.27         0         0         4.033.27           27234         120.06         Determic Comp. Accusal - Cash Bash         0         0         0.010.27         Non-accusation actual control bash control for Science accusation actual control bash control for Science accusation actual control for Science accusation accusation actual control for Science accusation	287220	720.560 Pension Liability UMWA Withdrawai	19,634,111	19,634,111	0	U		
20120         72.00         Defined Core, Accual. Cash Basis         1.007.65         (Non-self-field edered compensation jata user IRS, Salescino 1584, Accual cash Field Core, Accual Cash Field Core, Accual. Cash Basis         20120         72.000         Periodic Network Field Core, Accual. Cash Basis         20150         72.000         Periodic Network Field Core, Accual. Cash Basis         20150         72.000         Periodic Network Field Core, Accual. Cash Basis         20150         72.000         Periodic Network Field Core, Accual. Cash Basis         20150         72.000         Periodic Network Field Core, Accual. Cash Basis         20150         72.000         Periodic Network Field Core, Accual. Cash Basis         20150         72.000         Periodic Network Field Core, Accual. Cash Basis         20150         72.000         Periodic Network Field Core, Accual. Cash Basis         20150         72.000         Periodic Network Field Core, Accual. Cash Basis         20150         72.000         Periodic Network Field Core, Accual. Cash Basis         20150         72.000         Periodic Network Field Core, Accual. Cash Basis         20150         20150         72.000         Periodic Network Field Core, Accual. Cash Basis         20150         72.000         Periodic Network Field Periodic Netwo	287300	920.182 I TIP - non current	5 513 378	0	0	0	5 513 37	
2872.0         70.50         Seventine Actual - Cash Basis         407.51         0         0         0.00000         0.00000         0.00000			1,667,845	0	0	0	1,667,84	5 Non-qualified deferred compensation plan under IRC Subsection 409A.
29222         720.300         PendacyNetInternet Accual - Cash Basa         245.912         0         Accuad strike payment obligation activity of the square Pendicity pretormer (pin, not)           292327         700.300         PendacyNetInternet Accual - Cash Basa         7.827.423         0         0         9.828.743           292337         605.000         Vacation Accuast Cash Basis (Cost Basis) of the square Pendical Standards access on parson         7.827.423         0         0         9.828.743           292337         605.000         Vacation Accuast Cash Basis         7.827.423         0         0         9.828.743         0.800.843         0.80								
22732         72.800         PersonNethement Accurat. Cash Basis         245.912         0         0         Domain from and a low basis         Initial low data or emphysis in Huan           27732         90.500         Maxima Cash Basis (2 may)         7.857.40         0         0         7.877.40         0         0         7.877.40         0         0         7.877.40         0         0         7.877.40         0         0         7.877.40         0         0         7.877.40         0         0         7.877.40         0         0         7.877.40         0         0         7.877.40         0         0         7.877.40         0         0         2.776.20         0.813.20         0 </td <td>287326</td> <td>720.500 Severance Accrual - Cash Basis</td> <td>617,513</td> <td>0</td> <td>0</td> <td>0</td> <td>617,51</td> <td>3 accounts represent accruals for both departing executives and rank and file employees.</td>	287326	720.500 Severance Accrual - Cash Basis	617,513	0	0	0	617,51	3 accounts represent accruals for both departing executives and rank and file employees.
27332         505.600         Vacation AccusaCash Basin (25 mos)         7,857.22         0         0         7,857.22         0         0         7,857.22         0         0         7,857.22         0         0         7,857.22         0         0         7,857.22         0         0         7,857.22         0         0         7,857.22         0         0         7,857.22         0         0         7,857.22         0         0         7,857.22         0         0         0         7,857.22         0         0         0         7,857.22         0         0         0         7,857.22         0         0         0         7,857.22         0         0         7,857.22         0         0         7,857.22         0         0         7,857.22         0         0         0         4,866.66         0         0         4,866.66         0         0         4,866.66         0	097007	720 200 Bansian/Batirement Assault Cash Basia	245 012	245 012	0			
22733         90.500         Vacation Accurat-Cash Basel (25 ms)         7.857.230         0         0         7.857.240         percent liability for support and interest community percentage percent	201321	720.300 Pension/Retirement Accidal - Cash Basis	240,912	240,912	0	0		
22773         010.500         Weath works comp revere         374,000         0         374,000         Auge to the instability of code in composed bandle of the stability of code in comparison bandle instability of code in code instability of code in cod	287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	7,857,423	0	0	0	7,857,42	
222300         2010         FAS 112 Book Reserve - Pool Employee Bendfis         4 4960 00         0         0         4 490.000         0         0         4 490.000         0         0         0         4 490.000         0        0         0         0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Accrued liability for the expected claims related to workers compensation previously held by</td>								Accrued liability for the expected claims related to workers compensation previously held by
22762         720.30         FAS 159 SERP LubiN         10.100.133         0         0         Total Suppresental Executive Reinment Plan (SERP) obligation, as required by FAS 158.           2873 To berryweis:         0				0	0	0		
FAS 133 Derivatives:         Image: Control bits: Proceed III bits: Proceed IIII bits: Proceed III bits: Proceed IIII bits: Proceed IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII				0	0	0		
282740         415.85         MonOCULUS-Frazen MTM         0        0        0         0			10,160,133	10,160,133	0	U		U Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
Regulatory Labilities:              280445         715.266         RL-OR Fly Ath         156.867         166.867         0			0	0	0	0		Non-current liability for frozen mark to market derivatives.
288845         715.265         RL - OR Fy Ash         158.887         158.887         0         0         0         Regulatory liability established to record fy-sah revenues to be returned to Washington customers.           286952         715.206         RL - WA Fy Ash         635.944         0         0         Regulatory liability established to record fy-sah revenues to be returned to Washington customers.           287045         610.155         RL - WA - Plant Closure Costs         999.989         0         0         Costs of the subtorted detart of the customers of the customers of coal detart of the customers of coal detart of the customers of coal detart of the customers of coal detart of the customers of customers of the customers of customers of the customers of customers. The customers of customers of customers of customers of customers of customers of customers. The customers of customers of customers of customers of customers of customers of customers. The customers of custom								
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287047         610.50         RL - Bridger Accelerated Depreciation & Reclamation - OR         2,683.254         0         0         Cole site for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the definance on the monous included in the cost of coal delivered to the site for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the definance on the monous included in the cost of coal delivered to the definance on the cost of coal delivered to the definance on the cost of coal delivered to the definance on the cost of coal delivered to the definance on the cost of coal delivered to the cost of coal delivered to the definance on the cost of coal delivered to the definance of coal delivered to the cost of coal delivered to the definance of coal delivered to the cost of coal delivered to the definance of coan delivered to the delivered to	201043	010.135 IKE = WA = Plant Closule Costs	555,500	555,500	0	0		
287047         610.150         RL - Bridger Accelerated Depreciation & Reclamation - OR         2.683.254         0         0         Clearly relative and the second seco								
287048         705.425         RL - Bridger Accelerated Depreciation - WA         1.880.438         0         0         0.1mB flore the price of the anounts included in the cost of coal delivered to the of the giveback of excess funds collect of the excell form 35% to 21%.           287056         705.345         RL - Income Tax Defertal - WY         207.551         0	287047	610.150 RL - Bridger Accelerated Depreciation & Reclamation - OR	2,683,254	2,683,254	0	0		
287048         705.425         RL - Bridger Accelerated Depreciation - WA         1,880.438         0         0         0         Rain Bridger Pacelerated Depreciation - WA           287049         705.352         RL - Klanath Dams Removal - CA         64,362         0        <								
287049         705.352         RL - Kamath Dams Removal - CA         64.362         0 </td <td>297049</td> <td>705 425 DI Bridger Assoluted Depresiation WA</td> <td>1 000 420</td> <td>1 000 400</td> <td>0</td> <td></td> <td></td> <td></td>	297049	705 425 DI Bridger Assoluted Depresiation WA	1 000 420	1 000 400	0			
287049       705.352       RL - Klamath Dams Removal - CA       64.362       0       0       0       Casepulatory liability established to record the deferral or retain revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017         287055       705.344       RL - Income Tax Deferral - WA       1.445.846       0       0       0       and reduced the Iderail income tax tate for 305% to 21%.         287055       705.345       RL - Income Tax Deferral - WY       207.551       207.551       0       0       and reduced the Iderail income tax tate for 305% to 21%.         287056       705.345       RL - Income Tax Deferral - WY       207.551       207.551       0       0       and reduced the Iderail income tax tate for 305% to 21%.         287058       100.119       RL - Income Tax Poperty Flowthrough - Other       (14.169.390)       (14.169.390)       0       0       0       and reduced the Iderail income tax tate for 305% to 21%.         287051       705.346       RL - Protected PP&E EDIT Amortization - CA       173.292       173.292       0       0       and reduced the Iderail income tax tate for 305% to 21%.         287061       705.348       RL - Protected PP&E EDIT Amortization - CA       173.292       173.292       0       0       and reduced the reador in Contreduced the reador in Contected PP&E EDIT Amortization	207040	105.425 RL - Bridger Accelerated Depreciation - WA	1,000,430	1,000,430	0	U		
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287055       705.344       RL - Income Tax Deferral - WA       1,445,846       0       0       and reduced the federal income tax rate from 35% to 21%.         287055       705.345       RL - Income Tax Deferral - WY       207,555       207,555       0       0       Regulatory liability established to record the deferral or retain treavenue for excess in come taxes in rates for Wyoning customers. The Tax Cuts and Jobs A1% was enaded.         287055       100.119       RL - Income Tax Property Flowthrough - Other       0       0       Represents the gross-up on certain flowthrough balances unrelated to A2% to 2017.         287058       100.119       RL - Income Tax Property Flowthrough - Other       (14,169,390)       0       0       Represents the gross-up on certain flowthrough balances unrelated to A2% to 2017.         287058       100.119       RL - Income Tax Property Flowthrough - Other       (14,169,390)       0       0       Represents the gross-up on certain flowthrough balances unrelated to A2% to 2017.         287061       705.346       RL - Protected PP&E EDIT Amortization - CA       173.292       0       0       Regulatory liability established to record the deferral of protected property related EDIT         287063       705.348       RL - Protected PP&E EDIT Amortization - OR       439       439       0       0       amortization for return to California customers pursuant to regulatory related EDIT         2								
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287056         705.345         RL - Income Tax Deferral - WY         207.551         207.551         0         0         rates for Wyoning customers. The Tax Cuts and Jobs Act was enaded on December 22, 2017           287056         705.345         RL - Income Tax Property Flowthrough - Other         0         0         Represents the gross-up on certain flowthrough balances unrelated to Act Was enaded on December 22, 2017           287058         100.119         RL - Income Tax Property Flowthrough - Other         (14,169,390)         0         0         Represents the gross-up on certain flowthrough balances unrelated to Act Was enaded on December 22, 2017           287058         100.119         RL - Income Tax Property Flowthrough - Other         (14,169,390)         0         0         0         Reputatory liability established to record the deferral of protected property related EDIT           287061         705.346         RL - Protected PP&E EDIT Amortization - CA         173.292         0         0         0         Regulatory liability established to record the deferral of protected property related EDIT           287063         705.348         RL - Protected PP&E EDIT Amortization - OR         439         0         0         0         amortization for return to Calify established to record the deferral of protected property related EDIT           287066         705.351         RL - Protected PP&E EDIT Amortization - WA         1,570.068	287055	705.344 RL - Income Tax Deferral - WA	1,445,846	1,445,846	0	0		
287056       705.345       RL - Income Tax Deferral - WY       207,551       207,551       0       0       and reduced the federal income tax rate from 35% to 21%.         287058       100.119       RL - Income Tax Property Flowthrough - Other       (14,169,390)       0       0       0       removed from PowerTax and will be amortized outside of PowerTax.         287058       100.119       RL - Income Tax Property Flowthrough - Other       (14,169,390)       0       0       0       removed from PowerTax and will be amortized outside of PowerTax.         287058       100.119       RL - Income Tax Property Flowthrough - Other       (14,169,390)       0       0       0       removed from PowerTax and will be amortized outside of PowerTax.         287061       705.346       RL - Protected PP&E EDIT Amortization - CA       173,292       0       0       0       amortization for return to Calibrina customers pursuant to required to protected property related EDIT         287065       705.347       RL - Protected PP&E EDIT Amortization - WA       1,570,068       0       0       Regulatory liability established to record the deferral of protected property related EDIT         287066       705.351       RL - Protected PP&E EDIT Amortization - WA       1,570,068       0       0       0       Regulatory liability established to record the deferral of protected property related EDIT								
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287063         705.348         RL - Protected PP&E EDIT Amortization - OR         439         439         0         0         0 annotization for return to Vergoin ustomers pursuant to regulatory order.           287065         705.350         RL - Protected PP&E EDIT Amortization - WA         1,570.068         0         0         0 annotization for return to Vergoin ustomers pursuant to regulatory order.           287065         705.350         RL - Protected PP&E EDIT Amortization - WA         1,570.068         0         0         Regulatory liability established to record the deferral of protected property related EDIT           287066         705.351         RL - Protected PP&E EDIT Amortization - WY         1,693.871         0         0         0 annotization for return to Working oustomers pursuant to regulatory approver.           287068         705.302         RL - Protected PP&E EDIT Amortization - WY         1,693.871         0         0         0 annotization for return to Wyorking oustomers pursuant to regulatory approver.           287068         705.302         RL - Deferred Gains - TerraPower         113.616         0         0         0         0         0 annotization for terum to Wyorking oustomers in a future of protected property approver.           287068         705.302         RL - Deferred Gains - TerraPower         113.616         0         0         0         0         0         0								
287063       705.348       RL - Protected PP&E EDIT Amortization - OR       439       439       0       0       0       amortization for return to Oregon customers pursuant to regulatory order.         287063       705.350       RL - Protected PP&E EDIT Amortization - WA       1,570,068       0       0       amortization for return to Oregon customers pursuant to regulatory order.         287065       705.350       RL - Protected PP&E EDIT Amortization - WA       1,570,068       0       0       amortization for return to Washington customers pursuant to regulatory order.         287068       705.351       RL - Protected PP&E EDIT Amortization - WY       1,693,871       0       0       0       Regulatory liability estabilished to record the deferral of protected property related EDIT         287068       705.302       RL - Deferred Gains - TerraPower       1,693,871       0       0       0       Regulatory liability estabilished to deferral of protected property as parts and to regulatory order.         287068       705.302       RL - Deferred Gains - TerraPower       113,616       0       0       0       ParaPower.       Regulatory liability estabilished to record funds received from the Utah Publics Service Commission (UPSC) and disbursed to UT Home Electric Lifeline Program is in the form of an III (PLEP) customers in the form of an III (PLEP)	287061	705.346 RL - Protected PP&E EDIT Amortization - CA	173,292	173,292	0	0		
287085         705.350         RL - Protected PP&E EDIT Amortization - WA         1,570,068         0         0         Regulatory liability established to record the deferral of protected property related EDIT           287085         705.350         RL - Protected PP&E EDIT Amortization - WA         1,570,068         0         0         0         0 amortization for return to Washington customers pursuant to regulatory rolated EDIT           287086         705.351         RL - Protected PP&E EDIT Amortization - WY         1,693,871         0         0         0         Regulatory liability established to record the deferral of protected property related EDIT           287086         705.302         RL - Protected PP&E EDIT Amortization - WY         1,693,871         0         0         0         Regulatory liability established to record the deferral of protected property related EDIT           287088         705.302         RL - Deferred Gains - TerraPower         113,616         0         0         0         Deforeeding.           287088         705.302         RL - Deferred Gains - TerraPower         113,616         0         0         0         Deforeeding.           287088         705.302         RL - Deferred Gains - TerraPower         113,616         0         0         Deforeeding.         0         Deforeeding.         Regulatory liability established to record funds receive Commissio	297062	705 249 PL Protocted PP&E EDIT Amortization OP	420	420	0	0		
287065       705.350       RL - Protected PP&E EDIT Amortization - WA       1,570,068       0       0       amortization for return to Washington customers pursuant to regulatory order.         287065       705.351       RL - Protected PP&E EDIT Amortization - WY       1,693,871       0       0       0       amortization for return to Washington customers pursuant to regulatory order.         287066       705.351       RL - Protected PP&E EDIT Amortization - WY       1,693,871       0       0       0       amortization for return to Wyoning customers pursuant to regulatory order.         287068       705.302       RL - Deferred Gains - TerraPower       1,8616       0       0       0       Protected PP & EDIT Amortization - WY         287068       705.302       RL - Deferred Gains - TerraPower       113,616       0       0       0       0       Protected PP & EDIT Amortization or terum to Wyoning customers pursuant to regulatory order.         287068       705.302       RL - Deferred Gains - TerraPower       113,616       0       0       0       Protected PP & EDIT Amortization or terum to Wyoning customers pursuant to regulatory institute and given back to at soft an agreement with TerraPower.         287068       705.302       RL - Deferred Gains - TerraPower       113,616       0       0       0       Regulatory liability established to record funds received from the Utah Public Service Commis	201003	703.346 RE = FIOLECIER FREE EDIT AIHORIZATION = OR	409	403	0	0		Regulatory liability established to record the deferral of protected property related FDIT
287066       705.351       RL - Protected PP&E EDIT Amortization - WY       1,693,871       0       0       0 amortization for return to Wyoming customers pursuant to regulatory order.         287068       705.302       RL - Deferred Gains - TerraPower       113,616       0	287065	705.350 RL - Protected PP&E EDIT Amortization - WA	1,570,068	1,570,068	0	0		
287068         705.302         RL - Deferred Gains - TerraPower         113,616         0         0         Regulatory liability established to defer a gain on sale of property as part of an agreement with TerraPower. The gain recognized will be deferred and given back to cutors in a future           287068         705.302         RL - Deferred Gains - TerraPower         113,616         0         0         0         0         0         0         0         0         Regulatory liability established to receive d funds received from the Utah Publics Service Commission (UPSC) and disbursed to UT Home Electric Lifeline Porgarm with form of an								Regulatory liability established to record the deferral of protected property related EDIT
287068       705.302       RL - Deferred Gains - TerraPower       113,616       113,616       0	287066	705.351 RL - Protected PP&E EDIT Amortization - WY	1,693,871	1,693,871	0	0		
287068       705.302       RL - Deferred Gains - TerraPower       113,616       0       0       0       proceeding.         287068       705.302       RL - Deferred Gains - TerraPower       113,616       0       0       0       Regulationy liability established to record funds received from the Utah Public Service Commission (UPSC) and disbursed to UT Home Electric Lifeline Program (HELP) customers in the form of an								
Regulatory liability established to record funds received from the Utah Public Service Commission (UPSC) and disbursed to UT Home Electric Lifeline Program (HELP) customers in the form of an	287068	705 302 RL - Deferred Gains - TerraPower	113.616	113 616	0	0		
(UPSC) and disbursed to UT Home Electric Lifeline Program (HELP) customers in the form of an	207000	100.002 The - Defended Gamb - Terrar Ower	113,010	113,010	0	0		
	287069	705.242 RL - UT Bill Assistance	(124,221)	(124,221)	0	0		

287111 705.287 RL - Protected PP&E EDIT - CA	7,305,038	7,305,038	0 0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0.35% to 21%.
287112 705.288 RL - Protected PP&E EDIT - ID	18.672.574	18.672.574	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 0 21%
	10,072,374	10,072,374	0 0	Regulatory liability established to defer Oregon's portion of protected property related EDIT
287113 705.289 RL - Protected PP&E EDIT - OR	81,175,414	81,175,414	0 0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
287114 705.290 RL - Protected PP&E EDIT - WA	16,859,840	16,859,840		Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from Descrite Actions
267114 705.290 RL - PIOLECIEU PP&E EDIT - WA	10,039,040	10,039,040	0 0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT
287115 705.291 RL - Protected PP&E EDIT - WY	46,079,390	46,079,390	0 0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
287116 705.292 RL - Protected PP&E EDIT - UT	144,796,661	144,796,661	0 0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 0 21%
	111,100,001	11,100,001		Regulatory liability established to defer California's portion of non-protected property related EDIT
287121 705.294 RL - Non Protected PP&E EDIT- CA	(1)	(1)	0 0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%. Regulatory liability established to defer Washington's portion of non-protected property related
				EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate
287124 705.296 RL - Non Protected PP&E EDIT- WA	2,577,713	2,577,713	0 0	0 from 35% to 21%. Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT
287125 705.297 RL - Non Protected PP&E EDIT- WY	1,978,575	1,978,575	0 0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
287171 415.940 RL - Steam Decommissioning - CA	182,598	182,598	0 0	Regulatory liability established to recover California's portion of various steam assets incremental decommissioning as ordered in Docket A.22-05-006.
	2,632,942	2,632,942		Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger
287173         415.942         RL - Steam Decommissioning - WA           287174         705.410         RL - Cholla Decommissioning - CA	(4,398)	(4.398)	0 0	Incremental decommissioning pursuant to Docket UE-191024     Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175 705.411 RL - Cholla Decommissioning - DA	535,029	535,029	0 0	0 Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176 705.412 RL - Cholla Decommissioning - OR	1,684,492	1,684,492	0 0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177 705.413 RL - Cholla Decommissioning - UT	4,056,978	4,056,978	0 0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.     Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287178 705.414 RL - Cholla Decommissioning - WY	57,330	57,330	0 0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant. Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated
287184 705.605 RL - OR Clean Fuels Program	2,293,000	2,293,000	0 0	0 entities, to be used to fund programs that benefit Oregon customers.
287188 100.121 RL - Income Tax Property Flowthru	(62,034,806)	(62,034,806)	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
			0 0	Regulatory liability established to account for the deferral of protected property-related EDIT for
287190 100.122 RL - Income Tax Property Flowthru - PMI	441,821	441,821	0 0	0 PMI's portion of Bridger Coal Company fixed assets Regulatory liability established with respect to the excess deferred income taxes associated with the
				non-property accumulated deferred income taxes allocable to Washington resulting from the
287195 705.284 RL - Non-Property EDIT - WA	130,477	130,477	0 0	Change in the income tax rate. Regulatory liability used to track future revenue associated with recoverable post-retirement welfar
287198 320.279 RL - FAS 158 Post-Retirement	10,191,000	10,191,000	0 0	0 expenses.
287200 705.267 RL - WA Decoupling Mechanism	2,054,356	2,054,356	0 0	Regulatory liability with respect to the Washington decoupling mechanism.
287209 705.266 RL - Energy Savings Assistance (ESA) - CA	86,430	86,430		Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory
201209 105.200 RL - Energy Savings Assistance (ESA) - CA	00,430	60,430	0	<ul> <li>Iiability balancing account for California.</li> <li>Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to independent of the package and but place.</li> </ul>
287212 705.245 RL - OR Direct Access 5 Yr Opt out	879,342	879,342	0 0	implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
				Contra regulatory liability established to account for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra
				account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected
287225 605.103 ARO/Regulatory Difference - Trojan - WA	48,050	48,050	0 0	0 below-the-line.
				Regulatory liability used for financial statement presentation purposes to reclass the noncurrent portion of regulatory assets for intervenor fees to liabilities when the balance results in a credit
287237 705.755 RL - Noncurrent Reclass - Other	17,850	17,850	0 0	balance instead of a debit balance, or vice versa.     Regulatory liability established to record purchase of California greenhouse gas pollution emission
287238 705.420 RL - CA GHG Allowance Revenue	2,461,457	2,461,457	0 0	allowances     Regulatory liability established to record the deferral of the Pryor Mountain renewable energy
287252 705.263 RL - Sale of REC - WA	47,181	47,181	0 0	<ul> <li>credits revenue that will be given back to Washington customers.</li> </ul>
287262 100.100 RL ITC	40,068	40,068	0 0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287271 705.336 RL - Sale of RECs - UT	521,972	521,972	0	Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
			0	Utan's allocation of the actual REC revenue received by the Company.     Regulatory Liability established to track the difference between REC revenue included in rates and
287272 705.337 RL - Sale of RECs - WY	42,972	42,972	0 0	Wyoming's allocation of the actual REC revenue received by the Company.     Regulatory Liability established to track the difference between REC revenue included in rates and
287274 705.261 RL - Sale of RECs - OR		70.070	0 0	Oregon's allocation of the actual REC revenue received by the Company.
	72,370	72,370	V	
			0 0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where
287284 610.147 Reg Liability-Other - Balance Reclass	6,308,642	6,308,642	0 0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa.
287284     610.147     Reg Liability-Other - Balance Reclass       287299     705.265     RL - OR Energy Conservation Charge			0 0 0 0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related
	6,308,642	6,308,642	0 0 0 0 0 0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tartiff.
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons	6,308,642 1,461,498 (118,187)	6,308,642 1,461,498 (118,187)		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amorized into book income per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement oblications.
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons	6,308,642 1,461,498	6,308,642 1,461,498		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement oblications. 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons           287312         105.402         ARO Reg Liabilities	6,308,642 1,461,498 (118,187) 16,851,366	6,308,642 1,461,498 (118,187) 16,851,366		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tariff. Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations. 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons           287312         105.402         ARO Reg Liabilities	6,308,642 1,461,498 (118,187) 16,851,366	6,308,642 1,461,498 (118,187) 16,851,366		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 yersa. 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations. 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear 0 Plant that are in excess of those approved for recover by regulatory authorities.
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons           287312         105.402         ARO Reg Liabilities           287389         610.145         RL - DSM Balance           287441         605.100         Trojan Decommissioning Cost-Regulatory Asset	6,308,642 1,461,498 (118,187) 16,851,366 197,621	6.306,642 1,461,498 (118,187) 16,651,366 197,621 1,123,647		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 yersa. 0 Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 keyulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations. 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear 0 Plant that are in excess of those approved for recovery by regulatory authorities. Regulatory liability established to recover the tequilatory authorities for the Utah Home Energy
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons           287312         105.402         ARO Reg Liabilities           287389         610.145         RL - DSM Balance           287441         605.100         Trojan Decommissioning Cost-Regulatory Asset           287445         610.142         RL - UT Home Energy LifeLine	6.308.642 1,461,492 (118,187) 16,851,366 197,621 1,123,647 445,606	6.306,642 1,461,498 (118,187) 16,851,366 197,621 1,123,647 445,606		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 yersa. 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations. 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear 0 Plant that are in excess of those approved for recovery by regulatory authorities. Regulatory liability established to record the balancing account activities for the Utah Home Energy 0 Lifeline Program. Regulatory liability established to record the balancing account activities for the Washington Low Regulatory liability established to record the balancing account activities for the Washington Low Regulatory liability established to record the balancing account activities for the Washington Low Regulatory liability established to record the balancing account activities for the Washington Low Regulatory liability established to record the balancing account activities for the Washington Low Regulatory liability established to record the balancing account activities for the Washington Low
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons           287312         105.402         ARO Reg Liabilities           287389         610.145         RL - DSM Balance           287441         605.100         Trojan Decommissioning Cost-Regulatory Asset	6.308.642 1,461,492 (118,187) 16,851,366 197,621 1,123,647	6.306,642 1,461,498 (118,187) 16,651,366 197,621 1,123,647		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 yersa. 0 Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tariff. 1 Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations. 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. 0 Reclass of miscellaneous regulatory associated with FAS 143 asset 0 retirement obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear 0 Plant that are in excess of those approved for recover by requilatory authorities. 1 Regulatory liability established to record the balancing account activities for the Utah Home Energy 0 Lifeline Program. 2 Regulatory liability established to record the balancing account activities for the Vashington Low 0 Income Energy Assistance Program.
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons           287312         105.402         ARO Reg Liabilities           287389         610.145         RL - DSM Balance           287441         605.100         Trojan Decommissioning Cost-Regulatory Asset           287445         610.142         RL - UT Home Energy LifeLine	6.308.642 1,461,492 (118,187) 16,851,366 197,621 1,123,647 445,606	6.306,642 1,461,498 (118,187) 16,851,366 197,621 1,123,647 445,606		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 yersa. 0 Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 1 Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 2 which are then amortized into book income per approved rate order or tariff. Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 3 which are then amortized into book income per approved rate order or tariff. Regulatory liability established to record the depreciation/accretion associated with FAS 143 asset 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. 8 Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear 0 Plant that are in excess of those approved for recovery by regulatory autorities. Regulatory liability established to record the balancing account activities for the Utah Home Energy 0 Lifeline Program. Regulatory liability established to record the balancing account activities for the Washington Low 0 Income Energy Assistance Program.

					<u> </u>	
287474	705.271 RL - Blue Sky Program WA	132.483	132.483	0	compa	latory liability established to record revenues received from customers participating in the any's Blue Sky renewable energy program, which are then used to purchase renewable any antification of the statement of the statemen
201414	705.211 IKE • Dide Sky Flogram WA	132,403	132,403	0	Regul	y certificates. latory liability established to record revenues received from customers participating in the any's Blue Sky renewable energy program, which are then used to purchase renewable
287475	705.272 RL - Blue Sky Program CA	46,276	46,276	0	0 0 energ	y certificates. Idory liability established to record revenues received from customers participating in the
287476	705.273 RL - Blue Sky Program UT	1,575,468	1,575,468	0	0 0 energ	any's Blue Sky renewable energy program, which are then used to purchase renewable ty certificates.
					compa	latory liability established to record revenues received from customers participating in the any's Blue Sky renewable energy program, which are then used to purchase renewable
287477	705.274 RL - Blue Sky Program ID	51,818	51,818	0	Regul	v certificates. latory liability established to record revenues received from customers participating in the
287478 State Carry	705.275 RL - Blue Sky Program WY	150,585	150,585	0		any's Blue Sky renewable energy program, which are then used to purchase renewable v certificates.
287280	TA State Charitable Contribution Limitation DTA Net Operating Loss Carryforward-State	127,625 81,489,520	127,625 81,489,520	0	0 0 Charit	table contribution carryforward for state income tax purposes. net operating loss carryforward for income tax purposes.
	DTA Federal Detriment of State NO	(17.139.600)	(17.139.600)		Feder	ral income benefit for the deduction state taxes associated with state net operating loss
	DTA Federal Detriment of State NOL	(17,139,600) 19,619,515	(17,139,600) 19,619,515	0	0 0 carryfi 0 0 Idaho	orward. state income tax credit carryforward.
287269	DTA Colorado Tax Credit Carryforward	116,932	116,932	0	0 0 Colora	ado state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward	275,386	275,386	0	0 0 Califo	nia state income tax credit carryforward.
Loss Contin					Accru	ed liability established as a reserve for anticipated injury and damage expense, offset by the
Asset Retire	10.530/415.EInjuries & Damages Accrual - Cash Basis nent Obligations	338,021,556	338,021,556	0		ance reserve anticipated for potential claims.
287339 Other Deferr	105.400 FAS 143 ARO Liability	85,238,575	85,238,575	0	0 0 Asset	Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287953	220.105 Allowance for A/R	7,484,416	7,484,416	0		esents a reserve against revenues booked as part of the OATT true-up.
287100	Valuation Allowance for State Credit DTA	(11,702,872)	(11,702,872)	0	0 Valua	tion allowance against state income tax credits that may not be utilized before expiration.
287181	205.201 Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0	0 0	ed liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287183	425.160 Lease Liability (Operating Lease)	2,905,258	2,905,258	0	0 Opera 0 842.	ating lease liabilities established pursuant to the new leasing accounting standards under AS
					Accru	ed liability established to reserve for accounts receivable for which collection is not expected or which the accumulated deferred income tax liability is expected to be reversed upon audit
287199	220.101 Bad Debt	(40,763)	(40,763)	0	0 0 by the	e Internal Revenue Service.
287211	425.226 Deferred Revenue - Other	348,246 11,388	348,246	0	0 0 Advar	nced payments recognized for tax and not for book.
287214 287216	910.245 Contra Receivable Joint Owners 605.715 Trapper Mine Contract Obligation	11,388 2,457,889	11,388 2,457,889	0		rve against receivable due from joint owners. ed final reclamation expenditures for the Trapper mine.
	··· · · · · · · · · · · · · · · · · ·				Accru	ed liabilities related to the purchase of the Chehalis plant not currently deductible for income
287219	715.810 Chehalis Mitigation Obligation	57,751	57,751	0		urposes. lated environmental remediation costs required at various abandoned/closed mines and othe
287240	605.301 Environmental Liability - Regulation	20,416,204	20,416,204	0	0 0 work s	sites.
287241	605.302 Environmental Liability- Non Regulation	555,225	555,225	0	0 0 other	regulated environmental remediation costs required at various abandoned/closed mines and work sites.
287253	705.400 Reg Liab - OR Injuries & Damages Reserve	640,242	640,242		in exc	latory liability used to record the Oregon allocation of injury and damage insurance recovered sess of insurance claims incurred.
287254	705.450 Reg Liability - Property Insurance Reserve - CA	(638,151)	(638,151)	0	0 0 recove	latory liability used to record the California allocation of storm-related property damage ered in excess of insurance claims incurred.
287256	705.452 Reg Liab - WA Property Insurance Reserve	(95,098)	(95,098)	0	0 0 recove	latory liability used to record the Washington allocation of storm-related property damage ered in excess of insurance claims incurred.
287257	705.453 Reg Liab - ID Property Insurance Reserve	219,951	219,951	0	0 Regul	latory liability used to record the Idaho allocation of storm-related property damage recovere cess of insurance claims incurred.
287258	705.454 Reg Liab - UT Property Insurance Reserve	(545,089)	(545,089)	0	0 Regul	latory liability used to record the Utah allocation of storm-related property damage recovered
287259	705.455 RL - Property Insurance Reserve - WY	(1,661)	(1,661)	0	0 0 recove	latory liability used to record the Wyoming allocation of storm-related property damage ered in excess of insurance claims incurred.
287270	Valuation Allowance for DTA	(12,759,617)	(12,759,617)	0	0 0 expira	tion allowance against state net operating loss carryforwards that may not be utilized before ation.
287290	425.150 Lewis River- LWD Fund Liab	197,342	197,342	0	0 0 enhar	ed liability associated with the acceptance of the Lewis River FERC license for habitat neement.
287298	205.210 ERC Impairment Reserve	501,567	501,567	0	0 Reser	rve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of sion reduction credit.
287321	100.100 ITC	150,256	150,256	0	0 Unam	nortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105 MCI F.O.G. Wire Lease	31,597	31,597	0	Accru	Ied liability for paid, but unearned lease revenue. The lease revenue is recognized ratably on nnual service agreement period.
			1,007		Accru	ied liability for refundable cash deposits received from customers who wish to reserve mission line services. These deposits are fully refundable. The deposits are recognized as
287338	415.110 Transmission Service Deposit	1,070,561	0	1,070,561	0 0 incom	ne when the service contract is fulfilled. In the service contract is fulfilled.
287340	220.100 Bad Debts Allowance - Cash Basis	7,674,455	7,674,455	0	0 0	sea many seasonance to reactive for accounts receivable for which conection is not expected
287354	505.150 Miscellaneous Current & Accrued Liability	294,101	294,101	0		ellaneous accrued liabilities related to PacifiCorp.
287370	425.215 Unearned Joint Use Pole Contract Revenue	1,083,352	1,083,352	0		ed liability for prepaid rents on company owned utility poles. ed liability associated with the acceptance of the North Umpqua FERC license for habitat
287391	425.320 N Umpqua Settlement Agreement	4,995,381	4,995,381	0	0 0 enhar	ncement. led liability associated with the acceptance of the Bear River FERC license for various
287392	425.120 Bear River Settlement Agreement	3,996,178	3,996,178	0	0 0 settler	ment obligations.
287415 287417	205.200 M&S Inventory Write-off 605.710 Reverse Accrued Final Reclamation	386,866 457,477	386,866 457,477	0	0 0 Accru	ed liability for estimated obsolete or excess inventory that will be sold for scrap. ed liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125 Accrued Royalties	3,969,738	3,969,738	0	0 0 Accru	ed liability for royalty payments to the Mineral Management Service on coal production.
					Accru a third	ed post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers d-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447	720.830 Western Coal Carr Ret Med Accrual	1,522,648	0	0	0 1,522,648 Mine 1	to the Hunter plant. red tax account represents the difference between book income capitalized to inventory and
287482	205.025 Fuel Cost Adjustment	1,744,878	1,744,878	0	0 taxabl	le income from Bridger coal. alized derivative gains and losses under FASB Statement No. 133 which requires that certa
007070	730.110 FAS 133	18,706,462 468,582	18,706,462	0	0 0 financ	cial instruments be valued at FMV for book purposes.
287673			468.582	0	0 Non-c	current federal benefit of interest on corrections.
287807	Non-curr def fed tax cor ben of int			0		
287873 287807 287817 287827 287837	Non-curr def led tax cor ben of int     Non-curr def led unc tax pos ben of int     Non-curr def sta tax cor ben of int     Non-curr def sta tax cor ben of int     Non-curr def sta unc tax pos ben of int	(18,561) (101,301 (4,013)	(18,561) 101,301 (4,013)	0	0 0 Non-c 0 0 Non-c	current federal benefit of interest on uncertain positions. current state benefit of interest on corrections. current state benefit of interest on uncertain positions.

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

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

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

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

### PacifiCorp

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

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

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

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

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

Schedule AD	017-282						
	A	в	C Gas. Prod.	D	E	F	G
		Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282			Itolatou	Holatou	riolatou	ritolatou	
100001111202							Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code
287605	105.147 §1031 Exchange	(111.999)	(111,999)	0	0		0 Section 1031, otherwise knows as a "like-kind exchange."
		(,	(,				Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(3.880.952)	(3.880.952)	0	0		0
		(11.1.1.1.1	(1				Book-tax difference for the capitalization and depreciation of legal fees associated with the re-
287766	610.101 Amortization NOPAs 99-00 RAR	(1)	(1)	0	0		0 licensing of specific hydro generation facilities.
287610	105.403 Asset Retirement Obligation	(28,797,061)	(28,797,061)	0	0		Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142 Avoided Costs	263,378,900	263,378,900	0	0		0 Book-tax basis difference for the capitalization of interest for income tax purposes.
							Book-tax basis difference for the capitalization of interest for income tax purposes specifically
287704	105.143 Basis Intangible Difference	(302,952)	0	0	(302,952)		0 related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120 Book Depreciation	3,687,390,575	3,687,390,575	0	Ó		0 Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss	13,040,224	13,040,224	0	0		0 Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
							Book-tax basis difference related to test energy revenues which are received/earned for power
287605	105.146 Capitalization of Test Energy	5,756,251	5,756,251	0	0		0 produced by generating plants during the construction period and sold or used by the utility.
287605	105.137 Capitalized Depreciation	(29,705,205)	(29,705,205)	0	0		0 Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100 Capitalized labor and benefit costs	26,391,653	26,391,653	0	0		0 Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0		0 Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	Direct Assignment: Transmission Fixed Assets	0	870,370,759	(870,370,759)	0		0 PowerTax Report #257: Transmission Book Allocation Group.
287605	Direct Assignment: Intangible Fixed Assets	0	41,664,878	0	0		(8) PowerTax Report #257: Intangible Book Allocation Group.
287605	Direct Assignment: General Fixed Assets	0	132,706,980	0	0	(132,706,98	0) PowerTax Report #257: General Book Allocation Group.
							Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605	105.153 Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0		0 tax purposes.
287605	105.130 Contribution in Aid of Construction	408,293,628	408,293,628	0	0		0 Book-tax basis difference related to contributions in aid of construction.
							Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
287605	105.175 Cost of Removal	(284,893,580)	(284,893,580)	0	0		0 book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030 CWIP Reserve	1,241,377	1,241,377	0	0		Reserve established for inactive projects included in CWIP.
							Book-tax basis difference related to the Allowance for Funds Used During Construction, which
							consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
							purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105.141 Debt AFUDC	(214,524,157)	(214,524,157)	0	0		0 interest on debt.
							Deferred tax balance associated with the protected property-related excess deferred income tax
287607	105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,355,177)	(1,355,177)	0	0		0 balances for PMI's portion of Bridger Coal Company's fixed assets.
	× · ·						Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
							that have been previously been paid by customers at a tax rate higher than the current tax rate and
							are probable of being refunded as the temporary book-tax differences reverse and the amount of
							tax benefits associated with fixed assets that have previously been flowed through to customers
							and are probable of recovery as the temporary book-tax differences reverse and result in higher
287605	105.115 Effects of Ratemaking - Fixed Assets Flowthrough	(48,534,471)	(48,534,471)	0	0		0 taxable income as compared to book income

						Book-tax basis difference related to the Allowance for Funds Used During Construction, which
						consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
297205 105 120 Emilio AFUDO	(186,936,916)	(186,936,916)	0			purposes, and the Internal Revenue Code requires a different formula related to the capitalization o
287605 105.139 Equity AFUDC	(180,930,910)	(180,930,910)	U	U	L. L	Interest on debt. PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928 425.310 Hydro Relicensing Obligation	(2,370,239)	(2,370,239)	0	0	C	North Umpgua FERC license pursuant to Financial Accounting Standard 143.
287605         105.125         Tax Depreciation           287605         105.152         Tax Fixed Asset Gain/Loss	(5,985,364,521) (112,832,580)	(5,985,364,521) (112,832,580)	0	0		Book-tax difference for tax depreciation.
267 605 105.152 Tax Fixed Asset Galificuss	(112,032,300)	(112,032,500)	0	0	(	book-tax difference related to the disposition of capital assets. Tax adjustment to account for the difference between federal and state depreciation methodologies
287605 105.129 Fixed Assets - State Modifications	19,879,879	0	0	19,879,879	C	primarily resulting from states that have not adopted bonus depreciation.
287605 105.131 Idaho Disallowed Loss	449,566	449,566	0	0	(	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605 105.148 Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929 105.460 Non-ARO Removal Costs	(314,746,086)	(314,746,086)	0	0		Regulatory liability related to removal costs.
						PP&E book to tax differences for which the accumulated deferred income tax liability is expected to
286605 105.136 PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	(	be reversed upon audit by the Internal Revenue Service. Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
						developed software which are deductible in the period paid and incurred for income tax purposes.
287605 320.210 R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	These costs are capitalized for book purposes.
						Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line
						over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of
286914 415.525 RA - Lease Depreciation - Timing Difference	(489,022)	(489,022)	0	0	C	the lease payment less accrued lease interest.
						PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
						(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets	(266,133)	(266,133)	0	0	C	
207605 105 460 Declare to \$1021 \$ 1022 Evolution Manual State Add. Occurred Efford Acres	0.744 (00				0.744.100	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.160 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,711,120	0	0	0	3,711,120	Income tax normalization rules. Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.160 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	169,832	0	169,832	0	C	income tax normalization rules.
	122,977,940	122,977,940				Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605 105.131 Reclass to Pollution Control Facilities Depreciation	122,977,940	122,977,940	U	U	L L	account 281. Book-tax basis difference related to relocation reimbursements, which depending on whether or not
						the benefit of the relocation is for the benefit of the general public may or may not be taxable and
287605 105.140 Reimbursements	25,576,951	25,576,951	0	0	0	depreciable for income tax purposes.
						Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287605 105.122 Repairs Deduction	(591,871,391)	(591,871,391)	0	0	c	and for income tax, purposes are deductible in the period they are paid and incurred.
						Regulatory liability established to defer Idaho's share of the incremental decommissioning costs
287221 415.933 RL - Steam Decommissioning - ID	1,066,299	1,066,299	0	0		associated with steam assets. Regulatory liability established to defer Utah's share of the incremental decommissioning costs
287222 415.934 RL - Steam Decommissioning - UT	12,578,723	12,578,723	0	0	C	associated with steam assets.
× · · · · · · · · · · · · · · · · · · ·						Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs
287223 415.935 RL - Steam Decommissioning - WY	3,484,438	3,484,438	0	0	(	associated with steam assets. Balance represents the regulatory adjustment related to certain flowthrough balances, unrelated to
						AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287057 100.119 RL - Effects of Ratemaking - Fixed Assets - Other	(43,461,150)	(43,461,150)				
287189 100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,355,177	1,355,177	0	0		Deferred tax balance related to the regulatory liability related to protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
207103 100.122 THE = Effects of Ratemaning = Fixed Assets = Fivil Fed Only	1,333,177	1,333,177	U	0		Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
						that have been previously been paid by customers at a tax rate higher than the current tax rate and
287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability	(190,276,645) 314,746,086	(190,276,645) 314,746,086	0	0		are probable of being refunded as the temporary book-tax differences reverse and the amount of
28/313 105.450 RE - NOR-ARO LIADIIITY	314,740,080	314,740,080	0	0		Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915 425.155 ROU Asset (Operating Lease)	(2,906,758)	(2,906,758)	0	0	C	842.
						Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a
						change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being
						capitalized and depreciated. Under the new method of accounting, the expenditures are deductible
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	for income tax purposes in the period they are paid and incurred.
						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287605 105.116 Solar ITC Basis Adjustment	(79,619)	(79,619)	0	0	C	between book basis and tax basis for the solar arrays.
	10.000	10.110.55				Balance represents certain California-allocated flowthrough balances, unrelated to AFUDC Equity,
287071 105.270 Effects of Ratemaking - Other - CA	(3,899,818)	(3,418,506)	(481,312)			that will be amortized outside of the PowerTax Fixed Asset System. Balance represents certain Idaho-allocated flowthrough balances, unrelated to AFUDC Equity, that
287072 105.271 Effects of Ratemaking - Other - ID	(1,698,891)	(1,731,281)	32,390			will be amortized outside of the PowerTax Fixed Asset System.
						Balance represents certain Oregon-allocated flowthrough balances, unrelated to AFUDC Equity,
287073 105.272 Effects of Ratemaking - Other - OR	12,933,322	5,026,980	7,906,342			that will be amortized outside of the PowerTax Fixed Asset System. Balance represents certain Utah-allocated flowthrough balances, unrelated to AFUDC Equity, that
287074 105.273 Effects of Ratemaking - Other - UT	54,679,767	35,878,563	18,801,204			will be amortized outside of the PowerTax Fixed Asset System.
						Balance represents certain Washington-allocated flowthrough balances, unrelated to AFUDC
287075 105.274 Effects of Ratemaking - Other - WA	(926,855)	(4,173,409)	3,246,554			Equity, that will be amortized outside of the PowerTax Fixed Asset System. Balance represents certain Wyoming-allocated flowthrough balances, unrelated to AFUDC Equity,
287076 105.275 Effects of Ratemaking - Other - WY	(17,626,374)	(10,379,109)	(7,247,265)			that will be amortized outside of the PowerTax Fixed Asset System.
			(1,2.1,200)			Book-tax difference related to different methods for computing deductible periodic depletion for
287771 110.205 Tax Depletion-SRC	53,099	53,099 (4)	0	0	0	book and tax purposes.
Rounding Subtotal - p275	(3.253.177.664)	(4)	(847,943,014)	19,576,927	(170.660.738)	
Less FASB 109 Above if not separately removed	(232,382,618)	(232,382,618)	0	0	0	
Less FASB 106 Above if not separately removed Total	(3.020.795.046)	0 (2.021.768.221)	0 (847.943.014)	0 19.576.927	(170.660.738)	
10(a)	(3,020,795,046)	(2,021,708,221)	(847,943,014)	19,576,927	(170,000,738	//

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

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

Image: Note: Section of the	Schedule ADIT-283 A	в	с	D	E	F	G		
Bit Bit Accord         Action         Action <th< th=""><th></th><th>Total</th><th>Gas, Prod, Dist Or Other Related</th><th></th><th></th><th></th><th>Justification</th></th<>		Total	Gas, Prod, Dist Or Other Related				Justification		
numnumnumber	Account 283								
1000         1000 <th< td=""><td>rero 203 - Regulatory Assets</td><td></td><td></td><td></td><td></td><td></td><td>Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in</td></th<>	rero 203 - Regulatory Assets						Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in		
0000         00000         00000         00000        <	286688 320.287 RA - Pension Settlement - UT	(495,128)	(495,128)	(	o c		0 2021.		
1989         109.         10.0. Autom. Second Sec. 2000         109.000         109.000         100.000         109.000	286887 320.286 RA - Pension Settlement - OR	(2,571,757)	(2,571,757)	c	o c		0 in 2021.		
1999199949	296990 220 299 DA Bancian Sattlament MV	(1 107 610)	(1 197 619)				Regulatory asset established to defer Wyoming's portion of the pension settlement loss that		
gale         space							Regulatory asset established to record the deferral of costs associated with Washington's Equity		
1000         1000         (1) 2007         (1)	286890 415.100 RA - Equity Advisory Group - WA	(310,426)	(310,426)	(	C C		Advisory Group pursuant to Docket UE-210414.      Regulatory accel actabilities to record the deformation accessible with providing hill		
allow         allow <th< td=""><td>286891 415.943 RA - Covid-19 Bill Assist Program - OR</td><td>(2,399,625)</td><td>(2,399,625)</td><td>(</td><td>o c</td><td></td><td>assistance to Oregon customers due to the COVID-19 pandemic.</td></th<>	286891 415.943 RA - Covid-19 Bill Assist Program - OR	(2,399,625)	(2,399,625)	(	o c		assistance to Oregon customers due to the COVID-19 pandemic.		
gamp         ends         gamp         ends         ends <th< td=""><td>286892 415.944 RA - Covid-19 Bill Assist Program - WA</td><td>(762 510)</td><td>(762.510)</td><td>(</td><td>o o</td><td></td><td></td></th<>	286892 415.944 RA - Covid-19 Bill Assist Program - WA	(762 510)	(762.510)	(	o o				
2019.         3.4. August Instances Science Corp. (A).         6. (1)         6. (1)         7. (1) <th7. (1)<="" th=""> <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>Regulatory asset established to record funding for qualifying intervenors that are collected from</td></th<></th7.>							Regulatory asset established to record funding for qualifying intervenors that are collected from		
9889         9157         R. Magin Mananasa Rayasa Dalib, M.         9169         9157         R. Magin Mananasa Rayasa Dalib, M.         9169         9157         R. Magin Mananasa Rayasa Daliba, M.           9889         4158         R. Malkada In Strawasa The Malkada Daliba, M.         9159         R. Malkada Magana, SR.         91599         91500         91500	287047 423.100 KA - Deletred Intervenor Funding Grants - 1D		(9,035)				Regulatory asset established to record Washington's share of major maintenance expense for the		
2008         4.3.10         A. Wilder in Protection UT         Billing in Marked y Accord           2008         45.20         A. Wilder Stagen-OS         (77)33.00         (77)3.00	286893 415.755 RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	(	о <u>с</u>		0 Colstrip Unit No. 4.		
Norm         Norm <th< td=""><td>296904 415 261 DA Wildland Eiro Protection LIT</td><td>(919.444)</td><td>(010 444)</td><td></td><td></td><td></td><td></td></th<>	296904 415 261 DA Wildland Eiro Protection LIT	(919.444)	(010 444)						
98895         44. Yangi Yang	200054 413.201 IVX - Wildland File Floteculor - 01	(010,444)	(010,444)				Regulatory asset established to record the deferral of costs associated with Oregon's portion of the		
Base         Base <th< td=""><td>206005 415 262 DA Wildfin Mitigation OD</td><td>(17.010.500)</td><td>(17.010.500)</td><td></td><td></td><td></td><td>Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.</td></th<>	206005 415 262 DA Wildfin Mitigation OD	(17.010.500)	(17.010.500)				Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.		
20050         NA. Wildle Dampel Ase: -OR         (d) 2017         (d) 20	280895 415.262 RA - Wildfire Miligation - OR	(17,213,520)	(17,213,520)	L L	J (		Regulatory asset established to account for the book value of undepreciated plant considered no		
2008         41.32         A. 13 Para OR.         (07.900)	286943 415.263 RA - Wildfire Damaged Asset - OR	(428,177)	(428,177)		D C		Ionger used and useful due to wildfire damage.		
98.7         9.4. Decket Value Darge Instantum - IT         9.0.00         9	286946 415 264 RA - TB Flats - OR	(879.663)	(879.663)	(	o o				
98.98         49.74         94.7cm         (92.98        (92.98        (92.98 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure</td>							Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure		
20086         41:7.0         A. Cools Unscover Pert CA.         (0000)        (0000)        (0000)	286937 415.270 RA - Electric Vehicle Charging Infrastructure - UT	953,904	953,904	(	0 0				
2009         45.70         A. Code bare coverage famility         (1)         (2) </td <td>286896 415.734 RA - Cholla Unrecovered Plant -CA</td> <td>(829,048)</td> <td>(829,048)</td> <td>(</td> <td>o c</td> <td></td> <td>0</td>	286896 415.734 RA - Cholla Unrecovered Plant -CA	(829,048)	(829,048)	(	o c		0		
2896         15.53         RA- GR_Meno Accourt - CA         (4.09.08        (4.09.08        (4.09.08	286898 415 736 RA - Cholla Unrecovered Plant -WY	(7.962.098)	(7.962.098)	(	o o		Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.		
2899         45 20         A O. Transportation Electrification Pilod         2512         A Society Electrification Pilod         Regulatory association by Electrification Pilod         Regulatory association Pilod							Regulatory liability established to account for the revenue deferred as part of the CA GRC Revenue		
28800         415,200         RA - OR Pranoportation Exertification Poid         351,200         0		(4,059,626)	(4,059,626)		D C		Requirement Memorandum Account.     Regulatory asset established to defer costs related to Oregon's pilot programs aimed at		
28955         41.526         RA - Low-Carbon Energy Shanded - WY         230:223         0         0         0         Shanded has been previously costs and optical investment to hypland investment hy	286910 415.200 RA - OR Transportation Electrification Pilot	351,265	351,265	(	o c		0 accelerating transportation electrification in Oregon.		
2884         415.322         A- Dubtoion System Plan - OR         (84.242)         (94.24	286935 415.251 RA - Low-Carbon Energy Standards - WY	230,223	230,223	C	o c		0 Standards.		
2011         1.1.5.00         A. Taragontation Electrification Plair - Cala         6.9.00         6.9.00         6.9.00         8.0.000         8.0.0000         8.0.0000000000000000000000000000000000		(542.052)	(542.052)				Regulatory asset established to defer operating costs and capital investment to implement and		
28912         415.43         RA. Transportation Electrification Pilot - WA         (247.88)							Regulatory asset established to defer costs related to California's pilot programs aimed at		
26912         415.43         RA. Transportation Electrication IN Mathington.         (247.851)         0         0         Electrication IN Mathington.           28941         415.40         RA. Low Income Bill Discont- OR         (185.485)         0         0         Electrication IN Mathington.           28942         415.41         RA. Low Income Bill Discont- OR         (185.495)         0         0         Regulatory asset         Restory associated with Oregon's Low Income Electrication IN Mathington.           28942         415.44         RA. Like Income Income Electrication IN Mathington.         (185.99)         0         0         Regulatory asset         Restory associated with Oregon's Low Income Electrication IN Mathington.           28917         415.45         RA. Klamath Unscovered Plantat         (1163.066)         0         0         Resplatory asset established to fire Income Riman Income Flam Income Riman Income Rima Income Riman Income Rima Incom	286911 415.430 RA - Transportation Electrification Pilot - CA	59,703	59,703	(	<u> </u>		accelerating transportation electrification in California.     Regulatory asset established to defer costs related to Washington's pilot programs aimed at		
28844         415.40         RA- Low Income Bill Discourt - OR         0 [Discourt roopgam.	286912 415.431 RA - Transportation Electrification Pilot - WA	(247,881)	(247,881)	(	o c		0 accelerating transportation electrification in Washington.		
2892         415.44         RA - Ubity Community Advisory Group - OR         (15.490         (15.490         0         O         O         O         O         O         O         O         O         O         O         O         O         O         O         O         O         O         O         Adjustory Group - OR         O         Adjustory Group - OR         Adjusto	286941 415.440 RA - Low Income Bill Discount - OR	(1.834.885)	(1.834.885)	c	o o		Regulatory asset established to deter costs and revenues associated with Oregon's Low Income Bil Discount program.		
28707         415.445         R.A. klamath Unrecovered Planat         (1,163.06)         0         Regulatory asset established to derer the Lower Klamath Project Assets that are probably of the Origon Community           28913         415.72         RA- Community Sdar - OR         (160.202)         (170.922)         0         0         Regulatory asset established to account for the deferration for the deferration for the deferration of the deferration the deferration of the deferration the deferration of the defer							Regulatory asset established to defer costs and revenues associated with Oregon's Utility		
28070         415.45         RA-Kamath Unrecovere? Planat         (1,163.068)	286942 415.441 RA - Utility Community Advisory Group - OR	(15,499)	(15,499)		<u> </u>				
248913         415.20         RA - Community Solar - OR         (709.262)	287070 415.445 RA - Klamath Unrecovered Planat	(1,163,068)	(1,163,068)		o c	)	0 recovery.		
general         415.200         R-Fire Risk Miligation - CA         (0.820,043)         (0.920,043) <td>286913 415.720 RA - Community Solar - OR</td> <td>(709,262)</td> <td>(709,262)</td> <td>C</td> <td>o c</td> <td></td> <td>Solar Program.</td>	286913 415.720 RA - Community Solar - OR	(709,262)	(709,262)	C	o c		Solar Program.		
28820         415.72         RA-Chola U4 Closure         Regulatory asset established on account for the estimate of recoverable amounts related to the Contra regulatory asset established to account for the estimate of recoverable amounts in the Contra regulatory asset established to account for the estimate of recoverable amounts in the Contra regulatory asset established to account for the estimate of recoverable amounts in the Contra regulatory asset established to account for the estimate of unecoverable amounts in the Contra regulatory asset established to account for the estimate of unecoverable amounts in the Contra regulatory asset established to account for the estimate of unecoverable amounts in the Contra regulatory asset established to account for the estimate of unecoverable amounts in the Contra regulatory asset established to account for the estimate of unecoverable amounts in the Contra regulatory asset established to define the stimate of unecoverable amounts in the Contra regulatory asset established to define the stimate of unecoverable amounts in the Contra regulatory asset established to define the estimate of unecoverable amounts in the Contra regulatory asset established to define the estimate of unecoverable amounts in the Contra regulatory asset established to define the estimate of unecoverable contra regulatory asset established to define the estimate of unecoverable contra regulatory asset established to define the estimate of unecoverable contra regulatory asset established to define the estimate of unecoverable contra regulatory asset established to define the estimate of unecoverable contra regulatory asset established to eccord the definence between the amount of Oregon Regulatory asset established to record the definence between the amount of Oregon Regulatory asset established to record the definence between the amount of Oregon Regulatory asset established to record the defernal of which test energy for Coder Springs II. Evit F							Regulatory asset established for the defer costs related to the California Fire Risk Mitigation		
28621         415.71         Contra RA - Cholla U4 Closure WAFERC         Contra regulatory asset exabilished to account for the estimate of unrecoverable amounts in the Cholla U4 Closure OR           28625         415.72         Contra RA - Cholla U4 Closure OR         (126,737)         0         0         Cholla U4 Regulatory asset exabilished to account for the estimate of unrecoverable amounts in the Cholla U4 Closure OR           28626         415.72         Contra RA - Cholla U4 Closure OR         (126,737)         0         0         0         Cholla U4 Alguatory asset exabilished to account for the estimate of unrecoverable amounts in the Cholla U4 Closure UT         266.407         0         0         0         Cholla U4 Regulatory asset exabilished to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset exabilished to account for the estimate of unrecoverable amounts in the 286924         415.837         RA - Pension Settlement - CA         0         0         0         Cholla U4 Regulatory asset exabilished to account for the estimate of unrecoverable amounts in the 286924         415.841         RA - Emergency Service Program-Battery Storage - CA         56.047         0         0         0         Regulatory asset exabilished to for Corpor's undepreciated NBV for oid meters replaced by All to 286934         15.845         RA - Oregon CAA Expense Deferral         37,303         37,303         0         0         0         0         0         0         0         0         0							Regulatory asset established to account for the estimate of recoverable amounts related to the		
28692         415.71         Contra RA - Cholia U4 Course WA/FERC         654,742         554,742         654,742         654,742         654,742         60         Cholia U4 Regulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account established to	286920 415.725 RA - Cholla U4 Closure	(2,533,306)	(2,533,306)		C C				
26622         415.728         Contra RA - Cholla U4 Closure OR         (126,737)         (126,737	286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	534,742	534,742	(	o c		0 Cholla U4 Regulatory asset - WA/FERC.		
28622         415.72         Contra RA - Cholla U4 Closure UT         265,407         0         0         Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the california genetices the 2000 cholla U4 Regulatory asset established to record the deferrate D4 W4 to the 2000 cholla U4 Regulatory asset established to record the deferrate D4 W4 to the 2000 cholla U4 Regulatory asset established to record the deferrate D4 W4 to the 2000 cholla U4 Regulatory asset established to record the deferrate D4 W4 to the 2000 chola U4 Regulatory asset established to record the deferrate D4 W4 to the 2000 chola U4 Regulatory asset established to record the deferrate D4 W4 to the 2000 chola U4 Regulatory asset established to record the deferrate D4 W1 D4 Chola D4 Chola U4 Chola U	286925 415 728 Contra RA - Cholla I 4 Closure OR	(126 737)	(126 737)	c.					
286928         415.833         RA - Pension Settlement - CA         (318,527)         (318,527)         (318,527)         (0)         (0)         Regulatory asset established to recover California's portion of pension settlement tosses.           286929         415.841         RA - Emergency Service Program-Battery Storage - CA         56,047         0         0         Regulatory asset established to recover California's portion of pension settlement tosses.           286930         415.426         RA - 2020 GRC - Meters Replaced by AMI - OR         (1,916,860)         0         0         0         Regulatory asset established for Oregon's undepreciated NBV for oid meters replaced by AMI to D           286930         415.426         RA - Oregon OCAT Expense Deferral         37,303         37,303         0         0         0         Regulatory asset established to record the purchase of California greenhourd of Oregon's undepreciated NBV for oid meters replaced by AMI to D           286930         415.645         RA - Oregon OCAT Expense Deferral         37,303         37,303         0         0         0         Regulatory asset established to record the purchase of California greenhourd of Oregon's undepreciated NBV for oid meters replaced by AMI to D           286936         415.655         RA - GHG Allocation - CA - Noncurrent         (1,538,298)         0         0         0         Regulatory asset established to record the purchase of California greenhourd of a set							Contra regulatory asset established to account for the estimate of unrecoverable amounts in the		
26829415.81R- Emergency Service Program-Battery Storage - CA660/76.04/70Regulatory asset account established to der costs related to the California Emergency Services26893415.45RA - 2020 GRC - Meters Replaced by AMI - OR(1916.860)(1916.860)00<				(			Cholla U4 Regulatory asset - UT.     Regulatory asset established to recover California's portion of pension settlement losses.		
26830       415.426       R - 2020 GRC - Meters Replaced by AMI - OR       (1.916,860)       (1.916,860)       0       Regulatory asset established for Cregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's appreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's appreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's appreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's appreciated NBV for old meters apprecinters apprecisted NBV for old meters apprecinters appreciated NBV							Regulatory asset account established to defer costs related to the California Emergency Services		
266930         415.426         RA - 2020 GRC - Meters Replaced by AMI - OR         (1.916,860)         (1.916,860)         0         0         0         0 amortized over 10 years.           286933         415.645         RA - 2020 GRC - Meters Replaced by AMI - OR         37,303         37,303         0         0         0 Regulatory asset extablished to record the difference between the amount of Oregon           286934         415.655         RA - Gregon OcAT Expense Deferral         (1.538,298)         0         0         0 Regulatory asset extablished to record the difference between the amount of Oregon           286936         415.255         RA - Wind Test Energy Deferral - WY         (50,585)         0         0         0 Regulatory asset extablished to record the deferral of wind test energy for CoEdar Springs II, Ekola           286938         415.646         RA - Oregon Metro Business Tax         (65)         (65)         0         0         0 Regulatory asset established to record the deferral of the Metro Business Incore Tax pursuant to           286938         415.646         RA - Oregon Metro Business Tax         (65)         (65)         0         0         0 Docket UM 2138.           287570         415.701         RA - Deferred Intervenor Funding Grants - CA         (103,406)         0         0         0 Docket UM 2138.         0         0 Docket UM 2138.         0		56,047	56,047		J (		Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be		
Zarg75         415.655         RA - GHG Allocation - CA - Noncurrent         (1,538,288)         (1,538,288)         0         Regulatory asset established to record the purchase of California greenhouse gas pollution           286936         415.255         RA - Wind Test Energy Deferral - WY         (50,585)         0         0         Regulatory asset established to record the deferral of wind test energy for Codex Springs II, Ekola Filas, ITB Filas II, TB Filas II				(	0 0		0 amortized over 10 years.		
287975       415.655       RA - GHG Allocation - CA - Noncurrent       (1,538,298)       0       0       0       emission allowances.         286936       415.655       RA - Wind Test Energy Deferral - WY       (50,585)       0       0       0       0       Emission allowances.         286936       415.656       RA - Wind Test Energy Deferral - WY       (50,585)       (50,585)       0       0       0       0       EM21         286936       415.646       RA - Oregon Metro Business Tax       (65)       (65)       0       0       0       0       Docket UM 2138.         28770       415.701       RA - Defered Intervenor Funding Grants - CA       (103,406)       0       0       0       0       Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Docket UM 2138.         28770       415.701       RA - Defered Intervenor Funding Grants - CA       (103,406)       0       0       0       Regulatory asset established to record funding for qualifying intervenors that are collected from Caster mutrice and the set one of the Wyoning allocated portion of a settlement associated with damages         287571       415.702       RA - Lake Side Settlement - WY       (159,593)       0       0       0       0       Sustained at the Lake Side generating plant.         287573 <t< td=""><td>280933 415.045 RA - Oregon OCAT Expense Deterral</td><td>37,303</td><td>37,303</td><td></td><td>J (</td><td></td><td>Regulatory asset account established to record the purchase of California greenhouse gas pollution</td></t<>	280933 415.045 RA - Oregon OCAT Expense Deterral	37,303	37,303		J (		Regulatory asset account established to record the purchase of California greenhouse gas pollution		
Best State	287975 415.655 RA - GHG Allocation - CA - Noncurrent	(1,538,298)	(1,538,298)	(	0 0		0 emission allowances.		
26639         415.255         RA - Wind Test Energy Deferral - WY         (50,585)         (50,585)         0         0         0         EM2(1)           26639         415.255         RA - Oregon Metro Business Tax         (65)         (65)         0         0         0         Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Regulatory asset established to record funding for qualifying intervenors that are collected from Caustomer Struture (103,406)         0<									
286938         415.646         RA - Oregon Metro Business Tax         (65)         (65)         0         0         0 Docket UM 2138.           287570         415.701         RA - Deferred Intervenor Funding Grants - CA         (103.406)         0         0         0 customers through California rates.           287571         415.701         RA - Lake Side Settlement - WY         (159.593)         (159.593)         0         0         0         Regulatory asset established to record funding for qualifying intervenors that are collected from a settlement associated with damages           287571         415.702         RA - Lake Side Settlement - WY         (159.593)         0         0         0         Sustained at the Lake Side generating plant.           287573         415.873         RA - Deferred Excess NPC - WA Hydro- Noncurrent         (37.274.181)         0         0         0         Qlubatory asset established to record through customer the customer through custom	286936 415.255 RA - Wind Test Energy Deferral - WY	(50,585)	(50,585)	(	o c		0 EM-21.		
287570     415.701     RA - Deferred Intervenor Funding Grants - CA     (103,406)     (103,406)     0     Regulatory asset established to record funding for qualifying intervenors that are collected from clustomers through California rates.       287571     415.702     RA - Lake Side Settlement - WY     (159,593)     0     0     0     Statistical and the Lake Side concertainty plant.       287573     415.873     RA - Deferred Excess NPC - WA Hydro- Noncurrent     (37,274,181)     (37,274,181)     0     0     0	286938 415.646 RA - Oregon Metro Business Tax	(65)	(65)	0	o c		Docket UM 2138.		
287571     415.702     RA - Lake Side Settlement - WY     (159,593)     0     0     Regulatory asset for the Wyoning allocated portion of a settlement associated with damages       287573     415.702     RA - Lake Side Settlement - WY     (159,593)     0     0     0     0     0     0       287573     415.703     RA - Deferred Excess NPC - WA Hydro- Noncurrent     (37,274,181)     (37,274,181)     0		(103.406)	(103.406)	(			Regulatory asset established to record funding for qualifying intervenors that are collected from		
287573         415.873         RA - Deferred Excess NPC - WA Hydro- Noncurrent         (37,274,181)         (37,274,181)         0         Regulatory asset established to record the Washington Power Cost Adjustment Mechanism				L. L			Regulatory asset for the Wyoming allocated portion of a settlement associated with damages		
287573 415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent (37,274,181) (37,274,181) 0 0 0 (IPCAM) deferrals.	287571 415.702 RA - Lake Side Settlement - WY	(159,593)	(159,593)	(	0 0		0 sustained at the Lake Side generating plant.		
287576 430.110 RA - DSM Balance Reclass (197,620) (197,620) 0 0 0 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.	287573 415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent			C	o c		0 (PCAM) deferrals.		
	287576 430.110 RA - DSM Balance Reclass	(197,620)	(197,620)	(	0 0		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.		

287583 415.826 RA - Pension Settlement - WA	(992,079)	(992,079)	0 0	<ol> <li>Regulatory asset established to recover Washington's portion of pension settlement losses.</li> </ol>
	1			Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(31,186)	(31,186)	0 0	0 request for proposal for new generation.
	1			Regulatory liability established for the portion of environmental remediation costs for which the
287591 415.301 RA - Environmental Costs - WA	1,033,332	1,033,332	0 0	0 0 state of Washington does not allow deferred treatment.
	1			Regulatory asset established to defer Oregon's revenue requirement related to Cedar Springs II's
286949 415.305 RA - Cedar Springs II - OR	(36,963)	(36,963)		wind generation and associated transmission placed in service in 2020.
				Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM)
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(37,086,640)	(37,086,640)	0 0	0 0 deferrals.
				Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM)
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(17,392,274)	(17,392,274)	0 0	0 0 deferrals.
	1			Regulatory asset established for the deferral of Oregon prepaid renewable energy credit (REC)
007070 A45 000 DA DEO Oslas Defensal OD Nacionaria	(05.5.00)	(05.540)		purchases for Renewable Portfolio Standard (RPS) compliance and the related interest income.
287978 415.906 RA - REC Sales Deferral - OR - Noncurrent	(35,548)	(35,548)	<u> </u>	
287597 415 703 RA - Goodnoe Hills Settlement - WY	(50.040)	(50.040)		Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597         415.703         RA - Goodnoe Hills Settlement - WY           287601         415.677         RA - Preferred Stock Redemption Loss - WA	(52,246) (546)	(52,246)	0	0 sustained at the Goodnoe Hills generating plant.     0 Regulatory asset established to record Washington's portion of stock redemption costs.
207001 415.077 KA - Pleiened Stock Redemption Loss - WA	(546)	(540)	0 0	Regulatory asset established to record washington's portion of stock redemption costs.
287614 430.100 RA - Demand Side Management - Noncurrent	(60,105,382)	(60,105,382)		0 () amortized according to guidelines established by each state regulatory jurisdiction.
287614 430.100 RA - Demand Side Management - Noncurrent	(00,105,362)	(00,105,302)	<u> </u>	Regulatory asset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs	(35,269,669)	(35,269,669)		
207034 415.500 KA - Environmental Costs	(35,269,669)	(35,209,009)	<u> </u>	0 0 amortized over a ten-year period for state regulatory purposes.     Regulatory asset established to record funding for qualifying intervenors that are collected from
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(660,970)	(660,970)	0 0	0 0 customers through Oregon rates.
	(000,510)	(000,570)		Regulatory asset established to record funding for qualifying intervenors that are collected from
286948 415.681 RS - Deferred Intervenor Funding - WA	(73,760)	(73,760)	0 0	0 customers through Washington rates.
	(13,130)	(10,100)		Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642 105.401 RA - ARO	(73,292,878)	(73,292,878)	0 0	0 0 retirement obligations.
	(10,202,010)	(10,202,010)		Asset accrued for required debt, amortized for book purposes over the remaining life of the original
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(491,194)	(491,194)	0 0	0 0 issuance, or over the life of the new issuance if the original issuance was refinanced.
287738 320.270 RA - FAS 158 Pension Liability	(62,951,760)	(62,951,760)	0	0 0 Regulatory asset established to track the recoverable expenses associated with pension liability.
201730 320.270 INA-TAS 130 Pension Liability	(02,931,700)	(02,951,700)		Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC)
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(4,710,054)	(4,710,054)	0	0 0 deferrals.
	(4,710,034)	(4,710,034)		Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	17,850	17,850		regulation association and the regulation and and another of contractor interaction association and and and and and and and and and an
201703 413.000 NA - Deletted independent Evaluator Fee - 01	17,050	17,030	0 0	Regulatory asset established to record the difference between REC revenue included in rates and
	1			Utah's allocation of the actual REC revenue received by the Company. On an annual basis, the
	1			
287887 415.881 RA - REC Sales Deferral - UT - Noncurrent	(364,906)	(364,906)	0 0	difference between actual and allocated REC revenue will be credited or charged to customers.
	(004,000)	(304,300)		Regulatory asset established to record the deferral of costs associated with the Utah Mine
287840 415.410 RA - Energy West Mining	(39,417,361)	(39 417 361)	0	0 Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841 415.411 Contra RA - Deer Creek Abandonment - CA	315,626	315,626	0	0 0 Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Creek Abandonment - ID	234.693	234 693	0 0	0 0 Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR	150,542	150,542	0	0 0 Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA	1,053,113	1,053,113	0 C	0 0 Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846 415.416 Contra RA - Deer Creek Abandonment - WY	890.831	890.831	0	0 0 Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
		000,001		Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree
287848 320.281 RA - Post Retirement Settlement Loss	(42,695)	(42,695)	0 0	0 medical obligations.
287849 415.424 Contra RA - Deer Creek Abandonment	14,149,124	14,149,124	0 0	0 Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
				Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
287850 415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	0 0	0 0 pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
				Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the
	1			UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855 415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0 0	0 0 disposition.
287858 415.676 RA - Preferred Stock Redemption - WY	(1,457)	(1,457)	0 0	0 Regulatory asset established to record Wyoming's portion of stock redemption costs.
				Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861 415.857 RA - Deferred Overburden Costs - ID	(98,030)	(98,030)	0 0	0 o regulatory order.
				Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868 415.858 RA - Deferred Overburden Costs - WY	(240,084)	(240,084)	0 0	0 0 regulatory order.
				Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(794,381)	(794,381)	0 0	0 0 program (Oregon House Bill 3039).
				Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent	(64,840,759)	(64,840,759)	0 0	0 and Transition Adjustment Mechanism (TAM) deferrals.
				Regulatory asset established to record the effects of changes in fair value of certain derivative
287649 730.170 RA - FAS 133 Unrealized G/L	(18,706,464)	(18,706,464)	0 0	0 instruments entered into to hedge the Company's future retail resource requirements.
				Regulatory asset established to capture the difference between renewable energy credits (RECs)
287889 415.883 RA - REC Sales Deferral - WY - Noncurrent	(219,182)	(219,182)	0 0	0 included in rates and actual RECs for the Washington jurisdiction.
	,			Regulatory account used for financial statement presentation purposes to reclass the noncurrent
				portion of regulatory assets for interval venor fees to liabilities when the balance of results in a credit
				balance instead of a debit balance.
	(17,850)	(17,850)	0 0	
287977 415.885 RA - Noncurrent Reclass Other		(113,384,092)	0 0	O     Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287977         415.885         RA - Noncurrent Reclass Other           287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent	(113,384,092)			Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent		(00.070)		
	(113,384,092) (86,053)	(86,053)	0 0	0 Bridger Unit4. Naughton Unit 1 and Unit 2.
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent		(86,053)	0 0	0 0 Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established to record Wyoming's share of liquidating damages on outages at
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages	(86,053)		0 0	O     O     Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY	(86,053)	(14,033)	0 0	O     O     Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the     O     O 2013 Energy Cost Adjustment Mechanism (ECAM).
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages	(86,053)		0 0	O     O     O     O     Dridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the     O     O     O     O     O     Cequidatory asset established for the UT Subscriber Solar Program.
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY	(86,053)	(14,033)	0 0	O     O     Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the     O     O     2013 Energy Cost Adjustment Mechanism (ECAM).     O     Regulatory asset established for the UT Subscriber Solar Program.     Regulatory asset established for the UT Subscriber Solar Program.     Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287906         415.863         RA - UT Subscriber Solar Program	(86,053) (14,033) (453,432)	(14,033) (453,432)	0 0 0	O     O     O     D     Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the     O     O     O     O     O     O     O     Regulatory asset established for the UT Subscriber Solar Program.     Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying     customers, such as those who meet specified reductions in energy use during peak hours, are
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY	(86,053)	(14,033)	0 0 0 0 0 0 0 0	0 0 0 Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the     0 2013 Energy Cost Adjustment Mechanism (ECAM),     0 Regulatory asset established for the UT Subscriber Solar Program.     Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying     customers, such as those who meet specified reductions in energy use during peak hours, are     0 rewarded with a credit to therib ill.
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287906         415.863         RA - UT Subscriber Solar Program           287911         415.699         RA - BPA Balancing Account - OR	(86,053) (14,033) (453,432) (27,685)	(14,033) (453,432) (27,685)		0     0
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287906         415.863         RA - UT Subscriber Solar Program	(86,053) (14,033) (453,432)	(14,033) (453,432)		0     0
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287904         415.863         RA - UT Subscriber Solar Program           287911         415.699         RA - BPA Balancing Account - OR           287747         705.240         RA - Alt Rate for Energy Program - (CARE) - CA Current	(86,053) (14,033) (453,432) (27,685) (151,631)	(14,033) (453,432) (27,685) (151,631)		0         0         Bridger Unit4, Naughton Unit 1 and Unit 2.           Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming's share of liquidating damages on outages at the 0           0         0         2013 Energy Cost Adjustment Mechanism (ECAM).           0         0         Regulatory asset established for the UT Subscriber Solar Program.           0         0         Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are           0         newarded with a credit to their bill.         Regulatory asset established to record benefits and administrative costs related to the California           0         Alternative Rate for Energy, or CARE, program.         Regulatory liability used to record the Oregon allocation of storm-related property damage
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287906         415.863         RA - UT Subscriber Solar Program           287911         415.699         RA - BPA Balancing Account - OR	(86,053) (14,033) (453,432) (27,685)	(14,033) (453,432) (27,685)		O     O     O     D     Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to UT Subscriber Solar Program.     Regulatory asset established for the UT Subscriber Solar Program.     Regulatory asset established for the pass-through benefit to Oregon customers from the BPA. Qualifying     customers, such as those who meet specified reductions in energy use during peak hours, are     rewarded with a credit to their bill.     Regulatory asset established for record benefits and administrative costs related to the California     Alternative Rate for Energy, or CARE, program.     Regulatory isability used to record the Oregon allocation of storm-related property damage     O     O recovered in excess of insurance claims incurred.
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287906         415.863         RA - UT Subscriber Solar Program           287911         415.699         RA - BPA Balancing Account - OR           287747         705.240         RA - Ait Rate for Energy Program - (CARE) - CA Current           287917         705.451         RL - Property Insurance Reserve - OR	(86,053) (14,033) (453,432) (27,685) (151,631)	(14,033) (453,432) (27,685) (151,631) (6,920,917)		O     O     O     Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the     O     O     O     Z013 Energy Cost Adjustment Mechanism (ECAM)     Regulatory asset established for the UT Subscriber Solar Program.     Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying     customers, such as those who meet specified reductions in energy use during peak hours, are     O rewarded with a credit to their bill.     Regulatory asset to frecord benefits and administrative costs related to the California     Regulatory asset ablished for record benefits and administrative costs related to the California     O Reverted in excess of insurance claims incurred.     Regulatory label to record the dergran ellocation of storm-related property damage     O recovered in excess of insurance claims incurred.     Balancing account to record the dergran ellocation of storm-related property damage
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287906         415.863         RA - UT Subscriber Solar Program           287911         415.699         RA - BPA Balancing Account - OR           287747         705.240         RA - Alt Rate for Energy Program - (CARE) - CA Current           287917         705.451         RL - Property Insurance Reserve - OR           287914         715.721         RA - BPA Balancing Account - WA	(86,053) (14,033) (453,432) (27,685) (151,631) (6,920,917) (489,843)	(14,033) (453,432) (27,685) (151,631) (6,920,917) (489,843)		O     O     O     D     Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established for cord Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the     O     O     O     2013 Energy Cost Adjustment Mechanism (ECAM).     O     Regulatory asset established for the UT Subscriber Solar Program.     Regulatory asset to record the pass-through benefit to Gregon customers from the BPA. Qualifying     customers, such as those who meet specified reductions in energy use during peak hours, are     O     rewarded with a credit to their bill.     Regulatory asset to record the Orecord benefits and administrative costs related to the California     Regulatory asset established for the Oregon allocation of storm-related property damage     O rewarded with account to record the Oregon allocation of storm-related property damage     O recered in excess of insurance calims incurred.     Balancing account to record the deferral of incentive benefits the Company passes on to     O (Washington customers and is relinvised for noneville Power Administration (BPA).
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287906         415.863         RA - UT Subscriber Solar Program           287911         415.699         RA - BPA Balancing Account - OR           287747         705.240         RA - Ait Rate for Energy Program - (CARE) - CA Current           287917         705.451         RL - Property Insurance Reserve - OR	(86,053) (14,033) (453,432) (27,685) (151,631) (6,920,917)	(14,033) (453,432) (27,685) (151,631) (6,920,917)		0         0         Bridger Unit4, Naughton Unit 1 and Unit 2.           Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 0         0.015           0         0         Regulatory asset established for secord Wyoming customers on an accelerated basis through the 0           0         0         Regulatory asset established for the UT Subscriber Solar Program.           0         0         Regulatory asset or record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are 0           0         0         Regulatory asset established to record benefits and administrative costs related to the California           0         0         Alternative Rate for Energy or CARE, program.           0         0         Regulatory asset established to record the Dregora allocation of storm-related property damage           0         0         Regulatory liability used to record the Cregora allocation of storm-related property damage           0         0         Balancing account to record the Gregora allocation of storm-related property damage           0         0         Washington customers and is reimbursed from Bonnewille Power Administration (BPA).           0         0         Regulatory asset established to record berefit of lorecords be reginton salse giveback to customers
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287906         415.863         RA - UT Subscriber Solar Program           287911         415.699         RA - BPA Balancing Account - OR           287747         705.240         RA - Alt Rate for Energy Program - (CARE) - CA Current           287917         705.451         RL - Property Insurance Reserve - OR           287914         715.721         RA - BPA Balancing Account - WA           287919         425.105         RA - OR Asset Sale Gain GB - Noncurrent	(86,053) (14,033) (453,432) (27,685) (151,631) (6,920,917) (489,843) (454,717)	(14,033) (453,432) (27,685) (151,631) (6,920,917) (489,843) (454,717)		O     O     D     Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the     O     O     O     2013 Energy Cost Adjustment Mechanism (ECAM).     Regulatory asset established for the UT Subscriber Solar Program.     Regulatory asset established for the UT Subscriber Solar Program.     Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying     customers, such as those who meet specified reductions in energy use during peak hours, are     rewarded with a credit to their bill.     Regulatory asset tablished for record benefits and administrative costs related to the California     O Alternative Rate for Energy, or CARE, program.     Regulatory liability used to record the Oregon allocation of storm-related property damage     O recovered in excess of insurance claims incurred.     Balancing account to record the derral of incentive benefits the Company passes on to     Washington customers and is reimbursed from Bonneville Power Administration (BPA).     O     Regulatory asset related to Cregon's portion of the gain on sales giveback to customers.     Balancing account to record the derral of incentive benefits the Company passes on to Idaho     Balancing account to record the derral of incentive benefits the Company passes to to Idaho
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287906         415.863         RA - UT Subscriber Solar Program           287911         415.699         RA - BPA Balancing Account - OR           287747         705.240         RA - Alt Rate for Energy Program - (CARE) - CA Current           287917         705.451         RL - Property Insurance Reserve - OR           287914         715.721         RA - BPA Balancing Account - WA	(86,053) (14,033) (453,432) (27,685) (151,631) (6,920,917) (489,843)	(14,033) (453,432) (27,685) (151,631) (6,920,917) (489,843)		0         0         Bridger Unit4, Naughton Unit 1 and Unit 2.           Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 0         0.015           0         0.016         Regulatory asset established for the UT Subscriber Solar Program.           0         0.020         Regulatory asset established for the UT Subscriber Solar Program.           0         0.030         Regulatory asset established for the UT Subscriber Solar Program.           0         0.000         Regulatory asset erective to record the pass-through benefit to Oregon customers from the BPA. Qualific oustomers, such as those who meet specified reductions in energy use during peak hours, are           0         0         Regulatory asset established to record benefits and administrative costs related to the Californi Regulatory asset established to record the Dregora           0         0         Alternative Rate for Energy, or CARE, program.           0         Regulatory listify used to record the Cregora allocation of storm-related property damage           0         necovered in excess of incourd the Greena for mount.           0         0         Washington customers and is reimbursed from Bonnewille Power Administration (BPA).           0         0         0         Regulatory asset established to record the gain on sales giveback to customers.

					1	
						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
						arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
						between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up	(86,766)	(86,766)	0	0 0	0	for that difference.
287935 415.936 RA - Carbon Plant Decomm/Inventory	(104,432)	(104,432)	0	0 0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
						Regulatory asset established to record the balancing account activity for the costs and collections
287939 415.115 RA - Utah STEP Pilot Program Balance Account	(157,331)	(157,331)	0	0	0	of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942 430.112 RA - Other - Balance Reclass	(6,308,642)	(6,308,642)	0	0		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287860 415.855 RA - Storm Damage Deferral - CA	(5,107,642)	(5,107,642)	0	0	0	Regulatory Asset established to defer storm related costs in California.
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(35,930)	(35,930)	0	0		Regulatory asset established for the UT Solar incentive program costs.
287972 320.285 RA - Post Employment Costs	1,944,263	Ó	0	0	1,944,263	Regulatory asset established as an offset to the increase in post-employment obligations.
						Regulatory asset established to record Idaho's share of the deferral of increased depreciation due
						to the implementation of new rates on January 1, 2014 and the implementation of new rates
287981 415.920 RA - Depreciation Increase - Idaho	(1,713,723)	(1,713,723)	0	0	0	effective January 1, 2021.
						Regulatory asset established to record Utah's share of the deferral of increased depreciation due
287982 415.921 RA - Depreciation Increase - Utah	(236,111)	(236,111)	0	0	0	to the implementation of new rates on January 1, 2014.
						Regulatory asset established to record Wyoming's share of the deterral of increased depreciation
287983 415.922 RA - Depreciation Increase - Wyoming	(815,398)	(815,398)	0	0	0	due to the implementation of new rates on January 1, 2014.
						Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was
						authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to
287985 415.924 RA - Steam Deferred Depreciation - UT	(3,644,147)	(3,644,147)	0	0	0	Docket 20-035-04.
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(4,227)	(4,227)	0	0		Regulatory asset established to record Utah's portion of stock redemption costs.
						Balancing account to record the program costs for the conversion of master metered mobile home
287997 415.862 RA - CA Mobile Home Park Conversion	(46,573)	(46,573)				parks to direct utility service.
	(40,573)	(40,575)	U	0	U	
FERC 283 - Other						Prepaid property tax book to tax differences for which the accumulated deferred income tax liability
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3.391.794)			(3.391,794)		is expected to be reversed upon audit by the Internal Revenue Service
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	U	(3,391,794)	U	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909 720.815 FAS 158 Post-Retirement Asset	(12.862.576)	(12.862.576)				
286909 /20.815 FAS 158 Post-Retirement Asset	(12,862,576)	(12,862,576)	U	U	U	subsidy, required under FAS 158.
286918 210.175 Prepaid - FSA Q&M - East	(272,868)	(272.868)				Prepaid account established to record prepaid operating and maintenance advance payments for
286918 210.175 Prepaid - FSA O&M - East	(272,808)	(272,808)	U	U	U	the east side repowered wind facilities.
286919 210.170 Prepaid - FSA Q&M - West	(69,425)	(69,425)				Prepaid account established to record prepaid operating and maintenance advance payments for
286919 210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)	U	0	U	the west side repowered wind facilities.
						Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC
207504 ADD ADD Drive Unklight Enhance	(137.632)	(407.000)				license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000,
287564 425.130 Rogue River-Habitat Enhance 287569 720.805 FAS 158 Funded Pension Asset	(137,632)	(137,632)	0	0		escalated, over a period of 9 years for habitat enhancement.
287569 720.805 FAS 158 Funded Pension Asset	(15,972,568)	(15,972,568)	0	0	0	Represents the funded pension asset under FAS 158. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
007004 405 000 Harristen Over	(504.407)	(504.407)				acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being
287661 425.360 Hermiston Swap	(531,187)	(531,187)	U	0	U	amortized over the remaining life of the plant.
	(070.000)	(070.000)				Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes
287662 210.100 Prepaid Taxes - OR PUC	(372,882)	(372,882)	0	0	0	over a period of 12 months or less.
	(0.10.070)	(0.10.050)				Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664 210.120 Prepaid Taxes - UT PUC	(849,252)	(849,252)	0	0	0	months or less.
	(70.000)	(70.000)				Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes
287665 210.130 Prepaid Taxes - ID PUC	(76,830)	(76,830)	0	0	0	over a period of 12 months or less.
007000 040 400 Devel d March arbite Face	1545.000	15 45 494				Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 210.180 Prepaid Membership Fees	(545,004)	(545,004)	0	0 470 00 1		months or less.
287708 210.200 Prepaid Taxes - Property Taxes	(6,470,234)	0	0	(6,470,234)	0	Book-tax difference associated with the timing of deductibility of property taxes.
						Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(919,108)	(919,108)	0	0	0	purposes.
						Deferred compensation plan investments are being treated as "trading securities" where they are
						invested based upon the plan participants' personal investment elections. Starting in July 2010, the
	(110 700)					investments are reflected at fair market value and any unrealized gains or losses are reflected in
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(413,758)	0	0	0	(413,758)	
287907 210.185 Prepaid Aircraft Maintenance	(41,133)	(41,133)	0	0	0	Prepaid account established for prepaid aircraft maintenance costs.
287908 210.190 Prepaid Water Rights	(137,093)	(137,093)	0	0	0	Prepaid account for prepaid water rights and water fees.
287915 910.937 LTIP Mark to Mkt Gain/Loss	(667,845)	0	0	0	(667,845)	To record unrealized gains/losses from the long term incentive plan.
Rounding	(3)	(3)	0		0	
Subtotal - p277	(675,137,414)	(666,138,046)	0		862,660	
Less FASB 109 Above if not separately removed	(86,766)	(86,766)	0		0	
Less FASB 106 Above if not separately removed	0	0	0		0	
Total	(675,050,648)	(666,051,280)	0	(9,862,028)	862,660	

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

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

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

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

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

	Accumulate	d Deferred Income Tax Asse	t / (Liability)	(Excess) / Deficient Accumulated Deferred Income Tax			
		Pre-	Post-				
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected	
courn. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,20	
courn. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,37)	
courn. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,18	
courn. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,79)	
ubtotal: Accumulated Deferred Income Tax Asset / (Liability)		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,15)	
Ither Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,95	
ther Regulatory Liabilities	254	(418,440)	(223,047)	(195,393)	0	(195,393	
otal (Excess) / Deficient Accumulated Deferred Income Tax		(4,569,194,881)	(2,933,443,547)	(1,635,751,334)	(1,316,688,743)	(319,062,59	
ross-Up				(533,294,193)	(429,272,131)	(104,022,06)	
excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254			(2.169.045.527)	(1,745,960,874)	(423,084,65)	

TABLE 2: Summary of (Excess) / Deficient Accumulated Deferred Income Tax by Function and Protected/Non-Protected Classification									
ption	Total	Protected	Non-Protected						
Transmission Allocable Excess Deferred Income Tax	(408,886,820) A	(351,666,905) B	(57,219,915) C						
	(1,226,864,514)	(965,021,838)	(261,842,676)						
Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up	(1,635,751,334)	(1,316,688,743)	(319,062,591)						

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

TABLE 3: Annual Tracking of (Excess) / Deficient Accumulated Deferred income Tax												-		24.01	E 4: INFORMATION O						
						sion Allocable Excess		ax						Formula Rate Inputs		*Gross-up ar	d ADIT are not i	IABL Included in rate base E	E 4: INFORMATION O	NLT	rded in either FERC Account
						/ Deficient ADIT (RSGI						otected		Unamo		Gross-up at				ERC Account 190 or 28	
	Remaining	Transmiss		Remaining	Ger		Remaining		ngible	Remaining	(Excess) / D		Annual	(Excess) / De					is recorded in entire i		~
	Regulatory	(344,474,9 Amort		Regulatory	(5,79)		Regulatory	(1,39		Regulatory	(57,21 Amort		Amortization ATT 1B - ADIT	End. Balance	Average ATT 1B - ADIT		Gross-Up Factor	(Excess) / Deficient	A	Regulatory Asset / (Liability)	ADIT Asset / (Liability)**
# Year 1. 12/31/2018	Life 46.0	(7,488,587)	End. Balance (336 986 408)	Life 15.9	Amort. (364,575)	End. Balance (5.432.160)	15.9	Amort. (87,747)	End. Balance (1,307,429)	5.0	7 940 909	End. Balance (65,160,824)	ATT 18 - ADT	(408 886 821)	ATT 18 - AUT	Tax Rate 24.5866%	32.6024%	(408.886.821)	Gross-Up** (133.306.917)	(542, 193, 738)	Asset / (Liability)
2. 12/31/2019	46.0	(7,488,587)	(329 497 821)	15.9	(364,575)	(5.067.585)	15.9	(87 747)	(1,219,682)	5.0	(13.032.165)	(52 128 659)	(20 973 074)	(387 913 747)	(193 956 874) F	24.5866%	32.6024%	(387 913 747)	(126 469 191)	(514 382 938)	126 469 275
3. 12/31/2020	46.0	(7,488,587)	(322.009.234)	15.9	(364,575)	(4,703,010)	15.9	(87,747)	(1.131.935)	5.0	(13.032.165)	(39.096.494)	(20.973.074)	(366.940.673)	(377,427,210)	24.5866%	32.6024%	(366.940.673)	(119.631.466)	(486.572.139)	119.631.546
4. 12/31/2021	53.2	(6,475,094)	(315,534,140)	18.5	(313,337)	(4,389,673)	18.5	(75,415)	(1,056,520)	5.0	(13,032,165)	(26,064,329)	(19,896,011)	(347,044,662)	(356.992.668)	24.5866%	32.6024%	(347,044,662)	(113,144,889)	(460,189,551)	113,144,964
5. 12/31/2022	53.2	(6,475,094)	(309,059,046)	18.5 18.5	(313.337)	(4.076.336)	18.5 18.5	(75,415)	(981,105)	5.0	(13,032,165)	(13,032,164)	(19,896,011)	(327,148,651)	(337,096,657)	24.5866%	32.6024%	(327,148,651)	(106,658,312)	(433,806,963)	106,658,383
6. 12/31/2023	53.2	(6,475,094)	(302,583,952)	18.5	(313,337)	(3,762,999)	18.5	(75,415)	(905,690)	5.0	(13,032,164)	0	(19,896,010)	(307,252,641)	(317,200,646)	24.5866%	32.6024%	(307,252,641)	(100,171,735)	(407,424,376)	100,171,802
7. 12/31/2024	53.2	(6,475,094)	(296,108,858)	18.5	(313,337)	(3,449,662)	18.5	(75,415)	(830,275)		0	0	(6,863,846)	(300,388,795)	(303,820,718)	24.5866%	32.6024%	(300,388,795)	(97,933,957)	(398, 322, 752)	97,934,022
8. 12/31/2025	53.2	(6,475,094)	(289,633,764)	18.5	(313,337)	(3,136,325)	18.5	(75,415)	(754,860)		0	0	(6,863,846)	(293,524,949) (286,661,103)	(296,956,872)	24.5866%	32.6024%	(293,524,949)	(95,696,178)	(389,221,127)	95,696,242
9. 12/31/2026	53.2			18.5	(313,337)	(2,822,988)		(75,415)	(679,445)		0	0	(6,863,846)		(290,093,026)		32.6024%		(93,458,399)	(380,119,502)	93,458,461
10. 12/31/2027 11. 12/31/2028 12. 12/31/2029	53.2 53.2	(6,475,094) (6,475,094)	(276,683,576) (270,208,482)	18.5 18.5	(313,337) (313,337)	(2,509,651) (2,196,314)	18.5	(75,415) (75,415)	(604,030) (528,615)		0	8	(6,863,846) (6,863,846)	(279,797,257) (272,933,411)	(283,229,180) (276,365,334)	24.5866%	32.6024%	(279,797,257) (272,933,411)	(91,220,621) (88,982,842)	(371,017,878) (361,916,253)	91,220,682 88,982,901
12. 12/31/2028	53.2	(6,475,094)	(263,733,388)	18.5	(313,337)	(1,882,977)	18.5	(75,415)	(453,200)		0	0	(6,863,846)	(272,933,411) (266,069,565)	(269 501 488)	24.5866%	32.6024%	(266.069.565)	(86,982,842) (86,745,064)	(352.814.629)	86,745,122
13. 12/31/2029	53.2	(6,475,094)	(257,258,294)	18.5	(313.337)	(1.569.640)	18.5 18.5 18.5	(75.415)	(377,785)		0	0	(6.863.846)	(259,205,719)	(262,637,642)	24.5866%	32.6024%	(259.205.719)	(84,507,285)	(343,713,004)	84,507,341
14 12/31/2031	53.2	(6,475,094)	(250,783,200)	18.5	(313,337)	(1,256,303)	18.5	(75.415)	(302.370)		Ű		(6,863,846)	(252,341,873)	(255,773,796)	24 5866%	32.6024%	(252.341.873)	(82,269,507)	(334 611 380)	82,269,562
15. 12/31/2032	53.2	(6.475.094)	(244.308.106)		(313.337)	(942,966)		(75,415)	(226,955)		0	0	(6.863.846)	(245.478.027)	(248.909.950)	24.5866%	32.6024%	(245.478.027)	(80.031.728)	(325,509,755)	80.031.781
16. 12/31/2033	53.2	(6,475,094)	(237,833,012)	18.5	(313,337)	(629,629)	18.5	(75,415)	(151,540)		0	0	(6,863,846)	(238,614,181)	(242,046,104)	24.5866%	32.6024%	(238,614,181)	(77,793,950)	(316,408,131)	77,794,002
17. 12/31/2034	53.2	(6,475,094)	(231,357,918)	18.5	(313,337)	(316,292)	18.5	(75,415)	(76,125)		0	0	(6,863,846)	(231,750,335)	(235,182,258)	24.5866%	32.6024%	(231,750,335)	(75,556,171)	(307,306,506)	75,556,221
18. 12/31/2035	53.2	(6,475,094)	(224,882,824)	18.5	(313,337)	(2,955)	18.5	(75,415)	(710)		0	0	(6,863,846)	(224,886,489)	(228,318,412)	24.5866%	32.6024%	(224,886,489)	(73,318,393)	(298,204,882)	73,318,442
19. 12/31/2036	53.2 53.2	(6,475,094)	(218,407,730)	18.5	(2,955)	0	18.5	(710)	0		0	0	(6,478,759)	(218,407,730)	(221,647,110)	24.5866%	32.6024%	(218,407,730)	(71,206,162)	(289,613,892)	71,206,209
20. 12/31/2037	53.2	(6,475,094)	(211,932,636)		0	0		0	0		0	0	(6,475,094)	(211,932,636)	(215,170,183) (208,695,089)	24.5866%	32.6024%	(211,932,636)	(69,095,126) (66,984,090)	(281,027,762)	69,095,172
21. 12/31/2038 22. 12/31/2039	53.2 53.2	(6,475,094) (6,475,094)	(205,457,542) (198,982,448)		0	0		0	0		0	0	(6,475,094) (6,475,094)	(205,457,542) (198,982,448)	(208,695,089) (202,219,995)	24.5866%	32.6024%	(205,457,542) (198,982,448)	(66,984,090) (64,873,054)	(272,441,632) (263,855,502)	66,984,134
23. 12/31/2039	53.2	(6,475,094)	(198,982,448) (192,507,354)		0	0		0	0		0	0	(6,475,094)	(198,982,448) (192,507,354)	(202,219,995) (195,744,901)	24.5866%	32.0024%	(198,982,448) (192,507,354)	(62,762,018)	(203,800,002)	64,873,097
24. 12/31/2041	53.2	(6.475.094)	(186.032.260)			0		0	0		Ű		(6.475.094)	(186.032.260)	(189,269,807)	24.5866%	32.6024%	(186.032.260)	(60.650.982)	(246.683.242)	60.651.022
25. 12/31/2042	53.2	(6.475.094)	(179,557,166)		0	0		0	0		0	0	(6,475,094)	(179,557,166)	(182,794,713)	24.5866%	32.6024%	(179.557.166)	(58,539,945)	(238.097.111)	58,539,984
26. 12/31/2043	53.2	(6,475,094)	(173,082,072)		0	0		0	0		0	0	(6,475,094)	(173,082,072)	(176,319,619)	24.5866%	32.6024%	(173,082,072)	(56,428,909)	(229,510,981)	56,428,947
27. 12/31/2044	53.2 53.2 53.2	(6,475,094)	(166,606,978)		0	0		0	0		0	0	(6,475,094)	(166,606,978)	(169,844,525)	24.5866%	32.6024%	(166,606,978)	(54,317,873)	(220,924,851)	54,317,909
28. 12/31/2045	53.2	(6,475,094)	(160,131,884)		0	0		0	0		0	0	(6,475,094)	(160,131,884)	(163,369,431)	24.5866%	32.6024%	(160,131,884)	(52,206,837)	(212,338,721)	52,206,872
29. 12/31/2046	53.2	(6,475,094)	(153,656,790)		0	0		0	0		0	0	(6,475,094)	(153,656,790)	(156,894,337)	24.5866%	32.6024%	(153,656,790)	(50,095,801)	(203,752,591)	50,095,835
30. 12/31/2047 31. 12/31/2048	53.2 53.2	(6,475,094) (6,475,094)	(147,181,696) (140,706,602)		0	0		0	0		0	0	(6,475,094) (6,475,094)	(147,181,696) (140,706,602)	(150,419,243) (143,944,149)	24.5866%	32.6024%	(147,181,696) (140,706,602)	(47,984,765)	(195,166,461) (186,580,331)	47,984,797 45,873,760
31. 12/31/2048 32. 12/31/2049	D3.2	(6,475,094)	(140,706,602) (134,231,508)		0	0		0	0		0	0	(6,475,094)	(134,231,508)	(143,944,149) (137,469,055)	24.5866%	32.6024%	(134,231,508)	(45,873,729) (43,762,693)	(180,580,331) (177,994,201)	43,762,722
33. 12/31/2049	53.2 53.2	(6,475,094)	(127,756,414)		0	0		0	0		0		(6.475.094)	(127,756,414)	(130,993,961)	24.5866%	32.6024%	(127,756,414)	(41.651.657)	(169.408.071)	43,762,722
34. 12/31/2051	53.2	(6,475,094)	(121,281,320)			0		0	0		Ű		(6 475 094)	(121,281,320)	(124.518.867)	24 5866%	32.6024%	(121,281,320)	(39.540.621)	(160.821.941)	39 540 647
35. 12/31/2052	53.2	(6.475.094)	(114 806 226)		0	0		0	0		0	0	(6 475 094)	(114 806 226)	(118 043 773)	24.5866%	32.6024%	(114.806.226)	(37 429 585)	(152,235,811)	37 429 610
36. 12/31/2053	53.2	(6.475.094)	(108.331.132)		0	0		0	0		0	ő	(6,475,094)	(108.331.132)	(111,568,679)	24.5866%	32.6024%	(108.331.132)	(35.318.549)	(143.649.681)	35.318.572
37. 12/31/2054	53.2	(6,475,094)	(101,856,038)		0	0		0	0		0	0	(6,475,094)	(101,856,038)	(105,093,585)	24.5866%	32.6024%	(101,856,038)	(33,207,513)	(135,063,551)	33,207,535
38. 12/31/2055	53.2	(6,475,094)	(95,380,944)		0	0		0	0		0	0	(6,475,094)	(95,380,944)	(98,618,491)	24.5866%	32.6024%	(95,380,944)	(31,096,477)	(126,477,421)	31,096,498
39. 12/31/2056 40 12/31/2057	53.2	(6,475,094)	(88,905,850)		0	0		0	0		0	0	(6,475,094)	(88,905,850)	(92,143,397)	24.5866%	32.6024%	(88,905,850)	(28,985,441)	(117,891,291)	28,985,460
40. 12/31/2057 41. 12/31/2058	53.2 53.2	(6,475,094)	(82,430,756) (75,955,662)		0	0		0	0		0	0	(6,475,094)	(82,430,756) (75,955,662)	(85,668,303) (79,193,209)	24.5866%	32.6024%	(82,430,756) (75,955,662)	(26,874,405) (24,763,369)	(109,305,161) (100,719,031)	26,874,423 24,763,385
41. 12/31/2058 42. 12/31/2059	53.2	(6,475,094)	(75,955,662) (69,480,568)		0	0		0	0		8	8	(6,475,094) (6,475,094)	(75,955,662) (69,480,568)	(79,193,209) (72,718,115)	24.5866%	32.6024%	(75,955,662) (69,480,568)	(24,763,369) (22,652,333)	(100,719,031) (92,132,901)	24,763,385 22,652,348
43. 12/31/2059	53.2	(6,475,094)	(63.005.474)		0	0		0	0		0	0	(6,475,094)	(69,480,568) (63.005,474)	(66.243.021)	24.5866%	32.6024%	(69,480,568) (63,005,474)	(22,052,333) (20,541,297)	(83.546.771)	22,652,348
44. 12/31/2061		(6,475,094)	(56,530,380)		0	0		0	0		0	0	(6.475.094)	(56,530,380)	(59,767,927)	24.5866%	32.6024%	(56,530,380)	(18.430.261)	(74.960.641)	18,430,273
45. 12/31/2061	53.2 53.2	(6.475.094)	(50 055 286)		0	0		0	0		0	0	(6.475.094)	(50.055.286)	(53 292 833)	24.5866%	32.6024%	(50,055,286)	(16 319 225)	(66 374 511)	16,430,273
46. 12/31/2063	53.2	(6.475.094)	(43,580,192)		0	0		0	0		0	ő	(6.475.094)	(43,580,192)	(46.817.739)	24.5866%	32.6024%	(43,580,192)	(14,208,189)	(57,788,381)	14,208,198
47. 12/31/2064	53.2	(6.475.094)	(37,105,098)		0	0		0	0		0	0	(6,475,094)	(37,105.098)	(40.342.645)	24.5866%	32.6024%	(37 105 098)	(12,097,152)	(49,202,250)	12.097.160
48. 12/31/2065	53.2	(6,475,094)	(30,630,004)		0	0		0	0		0	0	(6,475,094)	(30,630,004)	(33,867,551)	24.5866%	32.6024%	(30,630,004)	(9,986,116)	(40,616,120)	9,986,123
49. 12/31/2066	53.2	(6,475,094)	(24,154,910)		0	0		0	0		0	0	(6,475,094)	(24,154,910)	(27,392,457)	24.5866%	32.6024%	(24,154,910)	(7,875,080)	(32,029,990)	7,875,086
50. 12/31/2067	53.2	(6,475,094)	(17,679,816)		0	0		0	0		0	0	(6,475,094)	(17,679,816)	(20,917,363)	24.5866%	32.6024%	(17,679,816)	(5,764,044)	(23,443,860)	5,764,048
51. 12/31/2068	53.2	(6,475,094)	(11,204,722)		0	0		0	0		0	0	(6,475,094)	(11,204,722)	(14,442,269)	24.5866%	32.6024%	(11,204,722)	(3,653,008)	(14,857,730)	3,653,011

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PacifiCorp	
Attachment 1B - [INSERT	NAME]

NOTE: PacifiCorp will populate the worksheet in accordance with a future rate change TABLE 1: Summary of (Excess) / Deficient Accumulated Deferred Income Tax by Account and Protected/Non-Protected Classification

	Accumulated	Deferred Income Tax	Asset / (Liability)	(Excess) / Deficient Accumulated Deferred Income Tax			
		Pre-	Post-				
escription	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected	
courn. Deferred Income Tax Asset	190						
ccum. Deferred Income Tax Liability. Accelerated Amortization Property	281					-	
.ccum. Deferred Income Tax Liability: Other Property	282					-	
.ccum. Deferred Income Tax Liability: Other	283					-	
subtotal: Accumulated Deferred Income Tax Asset / (Liability)							
When Regulatory Assets	182					-	
Wher Regulatory Liabilities	254					-	
otal (Excess) / Deficient Accumulated Deferred Income Tax						-	
iross-Up						-	
Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254					-	

TABLE 2: Summary of (Excess) / Deficient Accumulated Deferred Income Tax by Function and Protected/Non-Protected Classification									
Description	Total	Protected	Non-Protected						
FERC Transmission Allocable Excess Deferred Income Tax	A		в						
Other			-						
Total (Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up			-						
Statement as to which account the (excess) / deficient ADIT is recorded and to which account the balance is being amortized.     Statement as to which method is being used to amortize protected (excess) / deficient ADIT     Statement of the mentitations prevents) / deficient ADIT     Statement of the mentitations prevents) / deficient ADIT									

-	TABLE 3: Annual Tracking of (Excess) / Deficient Accumulated Deferred Income Tax													TABLE 4: INFORMATION ONLY									
FERC Transmission Allocable Excess Deferred Income Tax Formula Rate Inputs													<ul> <li>"Gross-up and ADIT are not included in rate base. For accounting purposes, the gross-up is recorded in either FERC</li> </ul>										
						Protected (Excess) / Deficient ADIT (RSGM) General Remaining Intangible					Non-Protected		otected		Unamortized (Excess) / Deficient ADIT		<ul> <li>Gross-up and ADIT are not included in rate base. For accounting purposes, the gross-up is recorded in either FERC Account 182.3 or 254, and the ADIT is recorded in either FERC Account 190 or 283.</li> </ul>						
		Remaining	emaining Transmission				General		Inta	ngible Balance]	Remaining	g (Excess) / Deficient ADIT		Annual	(Excess) / E								
		Regulatory	latory [Intial Balance]		Regulatory			Regulatory [Intial Bal		Balance]	Regulatory	[Intial Ba		Amortization		Average			(Excess) / Deficient		Regulatory	ADIT	
#	Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)**	
1.																							
2. 3. 4.						_																	
3.																							
4.								_			_						_						
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16         18           19         20           20         21           21         22           23         24           26         26           27         23           28         26           29         32           33         33           35         36           37         37           38         38           39         99           40         41           44         44           46         46           50         50           51         51																							
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#### Attachment 2 - Taxes Other Than Income Worksheet

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

Criteria for Allocation:

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

#### PacifiCorp Attachment 3 - Revenue Credit Worksheet

		Notes	Reference	Value
Account 454 - Rent from Electric Property				
Rent from Electric Property - Transmission Related				1,343,3
2 Pole Attachments - Transmission Related				381,1
3 Distribution Underbuild - Transmission Related			detail below	555,7
4 Various Rents - Transmission Related				1,977,6
5 Miscellaneous General Revenues			detail below	60,1
6 Account 454 subtotal			(Sum Lines 1-5)	4,318,1
Account 456 - Other Electric Revenues (Note 1)				
7 Transmission for Others		Note 3	Attachment 13	7,126,03
8 Net revenues associated with Network Integration Trai	nsmission Service (NITS) for which the	Note 3		
load is not included in the divisor		Note 5		
9 Short-term firm and non-firm service revenues for which the Terrane inside a service revenues for which the terrane insid	ch the load is not included in the divisor		Attachment 13	143,374,80
received by Transmission Owner Facilities Charges including Interconnection Agreemer		Note 2		
·	115	Note 2	A	2,092,79
			Account 456.2	279,76
2 Account 456 subtotal			(Sum Lines 7-11)	152,873,39
3 Appendix A input: Gross Revenue Credits			(Sum Lines 6 &12) =	157,191,52
			(Sum Lines 6 &12)	157,191,52
Detail for selected items above			(Sum Lines 6 &12)	157,191,52
Detail for selected items above Miscellaneous General Revenues			(Sum Lines 6 &12)	
Detail for selected items above Miscellaneous General Revenues Rents - General			(Sum Lines 6 &12)	157,191,52
Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases			(Sum Lines 6 &12)	178,85
Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon			(Sum Lines 6 &12)	178,85
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			(Sum Lines 6 &12)	178,8
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			(Sum Lines 6 &12)	178,85 449,27
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			(Sum Lines 6 &12)	178,85
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			(Sum Lines 6 &12)	178,8 449,2
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			(Sum Lines 6 &12)	178,8 449,2 628,1
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			(Sum Lines 6 &12)	178,8 449,2 628,1 9.5

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

#### Notes

- Note 1 All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit or included in the peak on line 171 of Appendix A.
- Note 2 If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
   Note 3 If the facilities associated with the revenues are not included in the formula, the revenue is
- Note 3 If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

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

	Return and Taxes with 100 Basis Point increase in ROE
A	100 Basis Point increase in ROE and Income Taxes
В	100 Basis Point increase in ROE

Appendix A input: Line 127 + Line 137 from below 510,586,429 1.00%

			Notes	Reference (Appendix A Line or Source)	
17	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	50.08
18	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01
19	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	49.91
20	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.83
21	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75
22	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80
23	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.42
24	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00
25	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.39
26	Rate of Return on Rate Base ( ROR )			(Sum Lines 123 to 125)	7.81
27	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	104 540 77
mposite	Income Taxes Income Tax Rates				424,510,772
	Income Taxes	state purposes T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		Per state tax code	21.00 <sup>4</sup> 4.54 <sup>4</sup> 0.00 <sup>0</sup> 24.59 <sup>6</sup> 32.60 <sup>6</sup> 132.60 <sup>6</sup>
28 29 30 31 32 33	Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p = percent of federal income tax deductible for T CIT = T / (1-T) 1 / (1-T) ITC Adjustment			Per state tax code	21.00 4.54 0.00 24.59 32.60 132.60
1 <b>posite</b> 28 29 30 31 32 33	Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p = percent of federal income tax deductible for T CIT = T / (1-T) 1 / (1-T)			· · ·	21.00 4.54 0.00 24.59 32.60 132.60
nposite 28 29 30 31 32 33 33 34	Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p = percent of federal income tax deductible for T CIT = T / (1-T) 1 / (1-T) ITC Adjustment	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		Per state tax code	21.00 4.54 0.00 24.59 32.60 132.60 (248,00
mposite 28 29 30 31 32	Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p = percent of federal income tax deductible for T CIT = T / (1-T) 1 / (1-T) ITC Adjustment Amortized Investment Tax Credit	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		Per state tax code Attachment 5	21.00 4.54 0.00 24.59 32.60



#### Plant in Service Worksheet nt A Line #s, De s, Form 1 Page #s an Calculation of Transmission Plant In Service December Source Footnotes Year Baland 204.58b 2022 8,046,307,902 January February 2023 2023 2 Monthly Balances 8.050.950.400 Monthly Balances 8,062,987,84 4 March Monthly Balances 2023 8,057,868,01 April Monthly Balances 2023 8,059,091,82 May June Monthly Balances Monthly Balances 2023 2023 8,060,189,387 8,091,129,655 8 July 9 August Monthly Balances 2023 8,105,985,796 Monthly Balances 2023 8,125,398,434 10 September 11 October Monthly Balances Monthly Balances 2023 2023 8,135,361,280 8,149,412,951 12 November 13 December Monthly Balances 2023 8,171,206,100 8,211,445,572 204.58g (line 13) 2023 15 14 Transmission Plant In Service (Note M) 8,211,445,572 Appendix A input Projection Calculation of Distribution Plant In Service Source 204,75b Year 2022 Balanc 8.466.404.321 16 January 17 February 18 March Monthly Balances 2023 8,495,068,456 Monthly Balances Monthly Balances 2023 2023 8,521,034,487 8,567,192,137 2023 2023 8,602,086,554 8,626,998,136 19 April Monthly Balances 20 May Monthly Balances 20 May 21 June 22 July 23 August Monthly Balances 2023 8,678,761,553 Monthly Balances 2023 8,723,463,65 Monthly Balances 2023 8,766,867,463 8,829,476,843 24 September 25 October Monthly Balances 2023 Monthly Balances 2023 8,870,530,76 26 November 27 December 8,907,779,60 Monthly Balances 2023 204.75g 2023 9,049,257,83 28 Distribution Plant In Service (line 27) Projection 9.049.257.83 Calculation of Intangible Plant In Service December Source 204.5b Year 2022 Baland 1,128,981,210 30 December 19 31 Intangible Plant In Service 204.5g 2023 1 133 971 84 (line 30) 1,133,971,846 Appendix A input (Note N) Projection Calculation of General Plant In Service December Source Year Balanc 1,465,275,063 1,537,122,609 204.99b 2022 33 December 18 34 General Plant In Service 204.99a 2023 (line 33) (Note N Projection 1,537,122,609 Appendix A input Calculation of Production Plant In Service 35 December Source Year Baland 13,506,299,204 204 46b 2022 36 January 37 February 38 March Monthly Balances 2022 2023 2023 13,494,439,802 Monthly Balances Monthly Balances 2023 13,499,150,961 39 April Monthly Balances 2023 13 512 540 17 40 May Monthly Balances 2023 13,544,846,085 41 June 42 July Monthly Balances Monthly Balances 2023 2023 13,541,398,150 13,541,699,724 43 August 44 September Monthly Balances Monthly Balances 2023 2023 13 543 129 80 13,589,703,534 45 October 46 November Monthly Balances Monthly Balances 2023 2023 13,608,634,26 13,723,270,14 47 December 204.46g 2023 13,656,624,982 48 Production Plant In Service 13,656,624,982 (line 47) Projection 49 Electric Plant Sold 204.102g (sum lines 14, 28, 31, 34, 48, & 49) 33,588,422,848 Appendix A input 6 50 Total Plant In Service (Note M) Projection



	Depreciation Worksheet					
	Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
	alculation of Transmission Accumulated Depreciation	Source		Year	Balance	
51 De	ecember	Prior year 219.25c		2022	2,146,075,860	-
52 Ja	nuary	Monthly Balances		2023	2,155,421,574	
53 Fe		Monthly Balances		2023	2,164,629,842	
54 Ma		Monthly Balances		2023	2,164,526,202	
55 Ap				2023		
		Monthly Balances			2,175,134,391	
56 Ma		Monthly Balances		2023	2,185,791,599	
57 Ju		Monthly Balances		2023	2,196,268,594	
58 Ju	ly	Monthly Balances		2023	2,207,262,588	
59 Au	iaust	Monthly Balances		2023	2,216,235,417	
	ptember	Monthly Balances		2023	2,231,529,165	
61 Oc		Monthly Balances		2023	2,240,712,225	
	ovember	Monthly Balances		2023	2,249,169,892	
63 De		219.25c		2023	2,258,536,004	-
5 64 <b>Tr</b>	ansmission Accumulated Depreciation	(line 63)	(Note M)	Projection	2,258,536,004	Appendix A input
	alculation of Distribution Accumulated Depreciation	Source		Year	Balance	
65 De	ecember	Prior year 219.26c		2022	3,234,824,181	· ·
66 Ja		Monthly Balances		2023	3,242,267,694	
67 Fe		Monthly Balances		2023	3,251,781,751	
68 Ma		Monthly Balances		2023	3,261,741,117	
69 Ap		Monthly Balances		2023	3,270,786,586	
70 Ma		Monthly Balances		2023	3,279,324,172	
71 Ju	ne	Monthly Balances		2023	3,290,369,939	
72 Ju	lv.	Monthly Balances		2023	3,299,691,676	
73 AL		Monthly Balances		2023	3,309,636,825	
	ptember	Monthly Balances		2023	3.317.092.307	
75 Oc		Monthly Balances		2023	3,326,521,498	
	ovember	Monthly Balances		2023	3,335,206,347	
77 De	ecember	219.26c		2023	3,342,434,416	-
78 Di	stribution Accumulated Depreciation	(line 77)		Projection	3,342,434,416	
Ca	Iculation of Intangible Accumulated Depreciation	Source		Year	Balance	
	ecember	Prior year 200.21c		2022	736,465,711	
	ecember	200.21c		2023	781,734,972	
	ccumulated Intangible Depreciation	(line 80)	(Note N)	Projection	781,734,972	Appendix A input
OT AL	cumulated intaligible Depreciation	(inte 60)	(NOLE IN)	FIOJECIION	101,134,512	Appendix A liput
<b>C</b>	alculation of General Accumulated Depreciation	Source		Year	Balance	
	ecember	Prior year 219.28c		2022	565,097,827	-
	ecember	219.28c		2023	579,316,418	-
6 84 <b>A</b> o	cumulated General Depreciation	(line 83)	(Note N)	Projection	579,316,418	Appendix A input
		-				
	alculation of Production Accumulated Depreciation	Source		Year	Balance	
	ecember	Prior year 219.20 through 219.24		2022	5,395,121,233	
86 Ja	nuary	Monthly Balances		2023	5,435,627,506	
87 Fe	bruary	Monthly Balances		2023	5,481,685,610	
88 Ma		Monthly Balances		2023	5.530.472.636	
89 Ap		Monthly Balances		2023	5,577,198,834	
				2023		
90 Ma		Monthly Balances		2023	5,626,354,394	
91 Ju		Monthly Balances		2023	5,657,686,844	
92 Ju	ly	Monthly Balances		2023	5,703,191,891	
93 AL		Monthly Balances		2023	5,747,447,629	
	ptember	Monthly Balances		2023	5,799,544,890	
95 O		Monthly Balances		2023	5.843.807.627	
		Monthly Balances		2023	5,890,558,837	
96 No		219.20 through 219.24		2023	5,845,480,037	-
97 De				Projection	5,845,480,037	
97 De	oduction Accumulated Depreciation	(line 97)				
97 <u>De</u> 98 <b>Pr</b>	oduction Accumulated Depreciation	. ,				
97 <u>De</u> 98 <b>Pr</b>		(line 97) (sum lines 64, 78, 84, & 98)	(Note M)	Projection	12,025,766,875	Appendix A input
97 <u>De</u> 98 <b>Pr</b> 99 <u>Ac</u>	oduction Accumulated Depreciation	. ,	(Note M)		12,025,766,875	Appendix A input

#### PacifiCorp Attachment 5 - Cost Support

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

#### ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission related portion	Appendix A input	Details
Amortized Investment Tax Credit			Net Plant Allocator		
133 Utility Investment Tax Credit Adj Net (411.4)	114.19c	(764,880)	32.42%	(248,008)	
Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base					
	Current beg of year balance266 footnotes Current end of year balance266 footnotes	20,920 16,629			
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Average	18,775	32.42%	6,088	(enter negative in Appendix A)

#### Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Transmission Related	Non-transmission Relat	ed Details
Land Held for Future Use	Prior Year	214.47d	14.174.575	2,112,145	12.062.430	Detail for transmission-related value on Attachment 12
	Current Year	214.47d	14,174,575	2,112,145	12,062,430	Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A input	Projection		2,112,145		current end-of-year balance

Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Α	diusted Total	Details
				,	
ided Membership Dues Expense					
eu membership Dues Expense					
FERC Form No. 1 page 335		Total	Included	Excluded	
Page 335, Line 1 (Industry Association Dues)					
American Clean Power	component of 335 Ln 1b	326,563		326,563	
American Council on Renewable Energy	component of 335 Ln 1b	37,739		37,739	
Association of Edison Illuminating Companies	component of 335 Ln 1b	9,022		9,022	
Center for Climate and Energy Solutions	component of 335 Ln 1b	10,161		10,161	
Clean Power	component of 335 Ln 1b	5,443		5,443	
Council on State Taxation	component of 335 Ln 1b	1,282		1,282	
Edison Electric Institute	component of 335 Ln 1b	1,120,633	1,120,633		
Intermountain Electrical Association	component of 335 Ln 1b	9,500		9,500	
National Joint Utilities	component of 335 Ln 1b	11,750		11,750	
North American Transmission Forum	component of 335 Ln 1b	108,004	108,004		
Northwest Public Power Association	component of 335 Ln 1b	1,625		1,625	
Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	42,985		42,985	
Renewable Energy Wildlife Institue	component of 335 Ln 1b	19,000		19,000	
Rocky Mountain Electrical League	component of 335 Ln 1b	22,500		22,500	
The National Hydropower Association, Inc.	component of 335 Ln 1b	43,564		43,564	
UMS GROUP INC	component of 335 Ln 1b	51,008		51,008	
Western Energy Institute	component of 335 Ln 1b	14,220		14,220	
Western Power Trading Forum	component of 335 Ln 1b	43,801		43,801	
• •	Page 335, Line 1 Subtotal	1,878,799			
Page 335, Lines 6 - 35 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
Lines 6 - 34	Page 335, Lines 7-34	311.669		311.669	
Other (Individually less than \$5,000)	Page 335, Lines 7-34 Page 335, Line 35	118,985		118.985	
	rage 555, Elle 55	110,965		110,905	
Rating Agency and Trustee Fees	Page 335, Lines 36-41	496,143	496,143		
Total	(Note C)	Appendix A Input		1,080,814	
	/			,,	
uthorized filed PBOP expense		Annual Update Information	-1 Elian	1.236.851	
Authonzed filed PBOP expense Actual PBOP expense		Annual Update Information Attachment 17 total	ai riing	1,236,851	
Actual PBOP expense Actual PBOP Expense Adjustment			Designation		Naminal Filled Concerns minus Astron Frances
Actual PDOP Expense Adjustment		Appendix A Input	Projection	Ú Au	thorized Filled Expense minus Actual Expense
ty Insurance					
Property Insurance Account 924		320.185b		5,369,323	
	(Note F)	Appendix A Input		5,369,323	

#### PacifiCorp Attachment 5 - Cost Support

#### Regulatory Expense Related to Transmission Cost Support

			Transmission	
			Related	
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instruction	ns	Form No. 1 Amount A	ppendix A input Non	-transmission Related Detai
Directly Assigned A&G				
Specific Transmission related Regulatory Expenses				
Federal Energy Regulatory Commission:				
Annual Fee	350.20d	3,396,191	3,396,191	
Annual Fee - hydro	350.21d	4,046,608		4,046,608
Transmission Rate Case	350.22d	251,125	251,125	
Other Regulatory	350.23d	1,133,247	318,044	815,203
67 Total	sum	8,827,171	3,965,360	4,861,811

#### Safety Related Advertising Cost Support

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

#### Education and Out Reach Cost Support

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

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

#### Adjustments to Transmission O&M

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

# Appendix A Line #s. Descriptions. Notes. Form 1 Page #s and Instructions Amount Description & Documentation Net Revenue Requirement 0 Appendix A Line #s. Description & Documentation 168 Facility Credits under Section 30.9 of the OATT 0 Appendix A Line #s. Description & Documentation 168 Interest on Network Upgrade Facilities 0 Appendix A Line #s. Description & Documentation Appendix A Line #s. Descriptions. Notes. Form 1 Page #s and Instructions Amount Description & Documentation Interest on Deposits Interest conse on Cluster Study, Commercial Readiness and Site Control Deposits Attachment 18 Enter Negative 169 Net Interest screens on Cluster Study, Commercial Readiness and Site Control Deposits Attachment 18 Enter Negative 15,153,246 (9.421,169) 5,732,078 Appendix A Input

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

#### PacifiCorp Attachment 5 - Cost Support

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

#### Less Regulatory Asset Amortizations Account 930.2

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

#### PacifiCorp

#### Attachment 6 - Estimate and Reconciliation Worksheet

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

#### Worksheet Step Month 1 April

Year Year 2

Action

TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010) Rev Reg based on Year 1 data
 Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)

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

_	Plant In Service										CWIP
ſ	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions
	Other Transmission PIS		Energy Gateway	Transmission CWIP							
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)
CWIP Balance Dec (prior year)											
Jan	14,657,398	-	8,794	-	140,166	-	209,729		-	358,689	
Feb	18,917,979	-	(3,722)	-	22,832	-	(174,800)		-	(155,690)	
Mar	30,478,683		307		(72,230)		5,063,976		-	4,992,053	
Apr	30,466,947				1,487,900		2,800		-	1,490,700	
May	60,189,377	-		-	509,300	-	5,000,000		-	5,509,300	
Jun	98,969,246	-		-	550,000	-	-		-	550,000	
Jul	27,732,001	-		-	24,315,000	-	-		-	24,315,000	
Aug	39,528,512				2,445,000			-		2,445,000	
Sep	11,347,616	-		-	214,705,000	-	-		-	214,705,000	
Oct	61,973,649	-		-	9,085,354	-	-		-	9,085,354	
Nov	20,708,538	-		75,819,889	11,885,000	-	2,176,530,455		-	2,264,235,344	
Dec	59,464,657			25,658	48,300,000		7,438,000		-	55,763,658	
Total	474,434,603		5,379	75,845,547	313,373,322		2,194,070,160		-	2,583,294,408	
New Transmission F	New Transmission Plant Additions and CWIP (weighted by months in service)										

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

	Plant In Service				CWIP	
(L)	(M)	(N)	(O)	(P)	(Q)	(R)
	Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWIP	Transmission CWIP
Weighting	Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(O / 13)
13	-	-		-		
12	175,888,771	4,304,268	13,529,905.43	331,098	-	
11	208,097,770	(1,712,590)	16,007,521	(131,738)	-	
10	304,786,831	49,920,530	23,445,141	3,840,041		
9	274,202,522	13,416,300	21,092,502	1,032,023		
8	481,515,015	44,074,400	37,039,617	3,390,338		
7	692,784,723	3,850,000	53,291,133	296,154		
6	166,392,009	145,890,000	12,799,385	11,222,308		
5	197,642,561	12,225,000	15,203,274	940,385		
4	45,390,464	858,820,000	3,491,574	66,063,077		
3	185,920,946	27,256,062	14,301,611	2,096,620		
2	41,417,076	4,528,470,688	3,185,929	348,343,899		
1	59,464,657	55,763,658	4,574,204	4,289,512		
	2,833,503,345	5,742,278,316	217,961,796	441,713,717		

659,675,512

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

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

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

S - Schedule 1 Reconciliation

7 April Year 3 Reconciliation - actual data \$ - Result of Formula for Reconciliation

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

Line 1	New Plant Carrying C	harge		
2	Fixed Charge Rate		outions in Aid of Construction (CIAC)	
		Formula Line		
3	A	157	Net Plant Carrying Charge without Depreciation	12.1650%
4	в	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	12.7089%
5	C		Line B less Line A	0.5438%

#### FCR if CIAC D

158 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes 4.9874%

Transmission PIS Actuals

(Energy Gateway Segment B-H)

58.00

No 50

12.1650%

12.4369%

1,893,870,114

### 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.

Transmission CWIP

(Energy Gateway only)

No 0

12.1650%

12.1650%

Columns and rows may be added to accommodate more projects

8	Useful life of the project	Life
	"Yes" if the customer has paid a lumpsum payment in the amount of the investment	
9	on line 29, Otherwise "No"	CIAC (Yes or No)
10	Input the allowed increase in ROE	Increased ROE (basis points)
	From line 3 above if "No" on line 13 and	
11	from line 7 above if "Yes" on line 13	9.8% ROE
12	Line 14 plus (line 5 times line 13)/100	FCR for This Project
13	13 Month Net Plant or CWIP Balance	Investment

13	13 WORLINGLEIMILULOWIE BAIAIICE	Ir
14	Actual or estimated depreciation expense	A

ense A	nnual Depreciation Expe	inse	-			32,652,933			6,394,585									
-			Plant or CWIP			13 Month Net Plant or			13 Month Net Plant or CWIP			13 Month Net Plant or CWIP						Credit
		Invest Yr	Balance	Depreciation	Revenue	CWIP Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	(incentive minus without)
	/ 9.8 % ROE	2010	-		-	287,225,425	4,836,783	39,777,820	-		-			-	\$ 39,777,820		\$ 39,777,820	
	/ Increased ROE	2010	-	-	-	287,225,425	4,836,783	40,558,849	-	-	-	-		-	\$ 40,558,849	\$ 40,558,849		\$ 781,02
	/ 9.8 % ROE	2011		-	-	784,113,653	13,727,954	109,115,555	-		-	-		-	\$ 109,115,555		\$ 109,115,555	
	/ Increased ROE	2011		-	-	784,113,653	13,727,954	111,247,732	-		-	-		-	\$ 111,247,732	\$ 111,247,732		\$ 2,132,17
	/ 9.8 % ROE	2012		-	-	785,864,997	13,960,855	109,561,507	-		-	-		-	\$ 109,561,507		\$ 109,561,507	
	/ Increased ROE	2012		-	-	785,864,997	13,960,855	111,698,446	-		-	-		-	\$ 111,698,446	\$ 111,698,446		\$ 2,136,93
	/ 9.8 % ROE	2013	-		-	1,039,140,449	18,682,869	145,094,537	-		-			-	\$ 145,094,537		\$ 145,094,537	
	/ Increased ROE	2013	-		-	1,039,140,449	18,682,869	147,920,187	-		-			-	\$ 147,920,187	\$ 147,920,187		\$ 2,825,65
	/ 9.8 % ROE	2014	-	-		1,164,054,968	21,135,829	162,743,376			-	-	-	-	\$ 162,743,376		\$ 162,743,376	
	/ Increased ROE	2014	-		-	1,164,054,968	21,135,829	165,908,697	-		-	-		-	\$ 165,908,697	\$ 165,908,697		\$ 3,165,32
	/ 9.8 % ROE	2015	-		-	1,350,166,903	24,782,100	189,030,206	-		-	-		-	\$ 189,030,206		\$ 189,030,206	
v	/ Increased ROE	2015				1,350,166,903	24,782,100	192,701,605	-		-	-	-	-	\$ 192,701,605	\$ 192,701,605		\$ 3,671,395
V	/ 9.8 % ROE	2016	-	-	-	1,463,059,094	29,386,385	207,367,851	-	-	-	-		-	\$ 207,367,851		\$ 207,367,851	
V	/ Increased ROE	2016	-	-	-	1,463,059,094	29,386,385	211,346,229	-	-	-	-		-	\$ 211,346,229	\$ 211,346,229		\$ 3,978,378
v	/ 9.8 % ROE	2017	-			1,439,903,455	29,467,919	204,632,497						-	\$ 204,632,497		\$ 204,632,497	
v	/ Increased ROE	2017		-	-	1,439,903,455	29,467,919	208,547,909	-		-	-		-	\$ 208,547,909	\$ 208,547,909		\$ 3,915,413
v	/ 9.8 % ROE	2018		-	-	1,413,360,220	27,214,371	199,149,957	-		-	-		-	\$ 199,149,957		\$ 199,149,957	
v	/ Increased ROE	2018	-			1,413,360,220	27,214,371	202,993,193	-					-	\$ 202,993,193	\$ 202,993,193		\$ 3,843,23
v	/ 9.8 % ROE	2019	-			1,386,203,297	27,215,321	195,847,262	-					-	\$ 195,847,262		\$ 195,847,262	
v	/ Increased ROE	2019	-			1,386,203,297	27,215,321	199,616,652	-					-	\$ 199,616,652	\$ 199,616,652		\$ 3,769,39
v	/ 9.8 % ROE	2020	-			1,471,003,295	28,854,427	207,802,307	-					-	\$ 207,802,307		\$ 207,802,307	
v	/ Increased ROE	2020	-			1,471,003,295	28.854.427	211,802,287				-			\$ 211,802,287	\$ 211,802,287		\$ 3,999,981
W	/ 9.8 % ROE	2021	-			1,965,162,841	38,264,499	277.326.998				-			\$ 277.326.998		\$ 277,326,998	
W	/ Increased ROE	2021	-			1,965,162,841	38,264,499	282,670,706				-			\$ 282.670.706	\$ 282.670.706		\$ 5,343,700
v	/ 9.8 % ROE	2022				1.921.488.942	38,164,915	271,914,474				-			\$ 271,914,474		\$ 271,914,474	,
	/ Increased ROE	2022				1.921.488.942	38,164,915	277,139,423							\$ 277,139,423	\$ 277,139,423		\$ 5,224,949
	/ 9.8 % ROE	2023				1,893,870,114	38.337.274	268,726,997							\$ 268,726,997	•	\$ 268,726,997	• •,,•
	/ Increased ROE	2023				1.893.870.114	38.337.274	273.876.844							\$ 273.876.844	\$ 273.876.844		\$ 5,149.84
	/ 9.8 % ROE	2024				1.880.788.917	38,787,941	267.586.334	438.516.424	6.394.585	59.740.206				\$ 327.326.540		\$ 327,326,540	• •,•••,•
	/ Increased ROE	2024				1,880,788,917	38,787,941	272,700,610	438.516.424	6,394,585	60,932,628				\$ 333,633,238	\$ 333.633.238		\$ 6,306,69
	/ 9.8 % ROE	2025				1,000,700,011	00,101,011	212,100,010	400,010,424	0,001,000	00,002,020				\$ 000,000,200	000,000,200	s -	÷ 0,000,00
	/ Increased ROE	2025													š .	s .	•	s .
	/ 9.8 % ROE	2026													š .	•	s -	÷
	/ Increased ROE	2026													¢ .	e	•	e .
	/ 9.8 % ROE	2027													¢ .	Ŷ	s -	*
	/ Increased ROE	2027													¢ .	e	<b>J</b>	e .
	/ 9.8 % ROE	2027		-	-		-			-				-	e .	• -	s -	•
	/ Increased ROE	2028					-			-				-	e -	e	•	e
	/ 9.8 % ROE	2028			-							-		-	а - е	ə -	s -	۰ °
					-							-		-			ş -	
W	/ Increased ROE	2029		-	-				-	-	-			-	ə -	۰ ·		۰ ·
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						· · ·						-				ə -		۰ ۲

Transmission PIS Projection (Energy Gateway Segment B-H)

12.1650%

12.1650%

58.00

No 50

12.1650%

12.4369%

438,516,424

# $\begin{array}{c} 15 \\ 16 \\ 17 \\ 18 \\ 19 \\ 20 \\ 22 \\ 23 \\ 4 \\ 25 \\ 26 \\ 7 \\ 29 \\ 30 \\ 13 \\ 33 \\ 34 \\ 35 \\ 36 \\ 37 \\ 8 \\ 39 \\ 40 \\ 14 \\ 43 \\ 44 \\ 50 \\ 51 \\ 25 \\ 35 \\ 56 \\ \end{array}$

#### PacifiCorp Attachment 8 - Depreciation Rates

#### Applied Depreciation Rates by State - 2023

New	Oregon		Washingt	on	Californi	a	Utah		Wyomin	g	AZ, CO, MT	, NM	Idaho		Company
Row A/C Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
	(a)	(b)	(c)	( d)	(e)	(f)	(g)	( h)	(i)	(j)	(k)	(I)	(m)	(n)	(0)
1         350.2 Land Rights           2         352 Structures and Improvements           3         353 Station Equipment           4         354 Towers and Fixtures           5         355 Poles and Fixtures           6         356 Overhead Conductors and Devices           7         357 Underground Conductors and Devices           9         358 Underground Conductors and Devices           9         359 Roads & Trails           10         Unclassified Transmission															1.06% 1.38% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21% 1.73%
11     389.2     Land Rights       12     390     Structures and Improvements       13     391.0     Office Furniture and Equipment - Furniture       14     391.2     Office Furniture and Equipment - Personal Computers       15     391.3     Office Furniture and Equipment - Equipment       16     393     Store Equipment       17     394     Tools, Shop and Garage Equipment       18     395     Laboratory Equipment       19     397     Communication Equipment - Mobile Radio Equipment       20     397.2     Communication Equipment       21     398     Miscelianeous Equipment	1,200.00 108,420,219.61	1.82% 2.07%	95,314,98 14,113,885.28	2.50% 2.06%	4,333,090.05	0.00% 1.99%	97,061.28 104,655,492.38	2.05% 2.55%	74,314,75 21,492,815.65	1.87% 2.28%	243,969.91	0.00% 1.76%	4,867.64 15,544,215.60	1.70% 1.84%	5.00% 20.00% 12.50% 4.00% 5.00% 4.17% 5.00% 9.09% 5.00%
22         Unclassified General           23         302         Franchises and Consents           24         303         Iscellaneous Intangible Plant           25         390.1         Leasehold Improvements - Gen	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%	2.86% 6.15% 4.22%

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 1 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.

- 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 7 state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.

9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.

10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2022 amortization expense for each account.

11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.

12 If the depreciation expense and accumulated depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula

13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for

15 New FERC Sub-account 391.3 (Office Furniture and Equipment – Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp Attachment 9a - Load Divisor for Projection

											OATT	(Part II	- Networ	rk Service	) - Averaç	e of cum	ent year a	and prior	two years																				Other Ser	rvice																			
Column	e		fl	2		13	4		15	f6		17		18	19		f10		f11		12	f13		f14		15	f16		f17	f1	3	f19				j	1	2	ß		já	ğ		j															
Customer Class RS / SA	PacifiC NFS	orp BPA' N SA	NFO	BPA Gaz NFO SA 225	dey F	Clarke I UD IFO 735	BPA: Ben REA NFO SA 539	ton BPA V N Si	Oregon Vind VFO V 538	BPA C NFC SA 8	B EC ) 27	PA Airpo Solar NFO SA 865	BPA	A WEID NFO A 975	Tri-Sta NFO SA 62		lpine Ener olutions LL NFO SA 299	LC Bas	in Electri NFO SA 505	Dakota	lo. FO	USBR NFO SA 50		WAPA NFO SA 175	Renewa	ingrid Ibles, LLC IFO 1742	C Exel NFI SA 9	n I	BPA South East Idaho NFO SA 746		ls O	NTUA NFO SA 894	Total	#FO		UAM O RS	IS	UMPA OS RS 637	Deser OS RS 28	net A	Vestern Are Power dministratio OS RS 262/263	n	Tot	el OS															
Jan Feb March Agril May Jan Jan Jan Sept Oct Nev Dec Total Arug 12CP	10	8,577 8,480 7,970 7,586 8,096 0,064 0,897 0,764 9,681 7,700 8,294 8,768 6,878 8,906	5.84 7.15 6.51 6.36 5.64 6.41 5.49 6.31 6.17 5.69 74 6	3 3 3 3 3 3 3 3 3 3 3 3 3 3	23 27 22 24 13 179 81 170 32 00 32 00 32 40 3	32.18 33.33 28.34 25.13 13.37 19.06 16.63 20.00 13.56 19.28 25.58 31.13 278 23	0. 1. 1. 0. 0. 0. 0. 1. 1.	97 47 34 22 47 38 47 38 30 67 66 67 06 67 06 67 06 10 1	0.03 0.39 0.29 0.35 0.32 0.30 0.30 0.12 0.35 0.16 0.46 0.18 3 0 0		0.09 0.06 - - - - - - - - - - - - - - - - - - -	0.1 0.0 - - - - - - - - - - - - - - - - - -	3 18 13 12 1 1 3 0 0	0.01 0.01 0.01 0.47 1.23 1.33 1.35 1.04 0.49 0.01 0.01 6 0.01	19 20 21 17 13 15 15 16 15 16	26 78 41 49 52 02 46 69 31	15 15 17 19 20 21 18 16	.98 1.63 1.20 1.13 1.51 1.72 1.22	11.03 11.00 9.96 9.87 9.58 9.04 11.60 11.61 10.44 9.43 10.15 11.68 11.68 125 10		51.16 50.88 46.73 42.84 34.36 56.65 57.14 48.14 36.15 43.49 52.40 567 47		0.00 0.09 0.33 0.54 0.55 0.60 0.57 0.42 0.25 0.00 0.00 0.00 3 0	0.01 0.01 0.34 2.67 2.48 3.15 2.89 2.53 0.28 0.01 0.01 14 14		34.6 34.3 33.8 34.5 34.0 34.1 34.0 34.0 33.8 34.0 33.8 34.0 33.7 33.4 34.0 33.7 33.4 34.0 33.7 33.4 34.0 33.7 33.4 34.0 33.7 33.4 34.0 34.5 34.5 34.5 34.5 34.5 34.5 34.5 34.5		0.93 0.91 0.85 0.91 0.84 1.09 1.16 1.21 1.10 0.90 0.85 0.80 12 12 1	317. 318. 292. 231. 132.6 182.1 200.5 162.1 139.1 189.9 262.1 325.6 2,75	8 1 9 1 77 9 1 8 1 4 1 7 1 3 4 1 1 8	17.72 18.67 19.69 71.79 78.04 15.77 18.85 17.24 13.74 87.84 98.08 19.17 1,247 104	263 254 275 241 232 3.14 362 352 258 239 3.31 35 239 331 35 35 35 23 331 35 35 35 23 331 35 35 35 35 35 35 35 35 35 35 35 35 35		613 619 573 464 350 449 495 462 400 425 519 621 5,990 499			455 438 421 423 552 715 869 853 796 416 416 416 447 6,800 567	57 53 63 43 77 116 157 161 143 60 68 78 78 78 90		114 102 116 137 122 160 188 194 165 124 119 110 1,651 138	25 22 21 22 23 30 30 22 21 22 21 22 23 24 3,42 24 22 24 24 24 24 24 24 24 24 24 24 2	3 7 6 0 3 3 6 0 6 7 1		924 886 877 859 1,041 1,516 1,516 1,503 1,384 877 900 893 12,953 1,079															
	-																						041	T (Part II I	one.Term	Firm Poi	nt.to.Roin	Transmi	ission Serv	ire) - Proi	rtine																												
Column	g1		g2	<u>9</u> 3		g4	gő		g6	g7		98		g9	g10		g11		g12	9	13	g14	-	g15		16	g1		g18		9	g20	g2		g22	g	23	g24	g25		g26	g27	9	28	g29	930		g31	93	32	9	1							
Customer	PacifiC		BPA	Idaho Po	wer Idah	o Power	Avangn	The	rmo No. 1	Powe	rex.	Powerex	Po	werex	Power	x	Powerex	SI	ate of SD	Sacra Muncip Dis	amento xel Utility strict	Salt Rin Projec		'latskanie People's litty Distric	Eve t Biopor	rgreen ver, LLC	Garrett		Virport Sola	(US)	th rica LIP F	alls Creek	Energy	eepers	Tenaska	Sta Cap Grou	pital p Inc.	Losses	Power	rex	Powerex	Power	ax Pov	erex	Powerex	Power	ex	Powerex	City Rose	rvile		   r		I					Divisor
Class RS / SA	LTP		LTP A 656	LTP SA 21	2 54	.TP 1023	LTP SA 895		LTP L568	SA 1	9	LTP SA 1016	SA	LTP 1017	LTP SA 103	6	LTP SA 1036		LTP SA 779	LI SA	TP .863	LTP SA 80		LTP SA 899	L SI	.TP 1.874	LTI SA 9	5 R6	LTP SA 965	LT		LTP SA 868	LT SA 1	65	SA 1100	LI		LTP	LTP SA 70	0	LTP SA 701	LTP SA 70	2 SA	TP 748	LTP SA 749	LTP SA 9	8	LTP SA 996	SA		Total LTP		otal Network & OS	1% growt	Be	ind-the To feter	btal Network Load	Net	work + OS + LTP
Jan Feb March April Jal Jal Jal Sept Oct Nov Dec Total Arg 1222P	2	1.855 1.855 1.855 1.855 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.955 1.855 1.855 1.855 1.855 1.855 1.950 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.950 1.950 1.950 1.950 1.950 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.950 1.950 1.950 1.855 1.	56 56 56 56 56 56 56 56 56 56 56 56 56 5		50 50 50 50 50 50 50	80 80 80 80 80 80 80 80 80 80 80 80 80 8	3	30 30 30 30 30 30 30 30 30 30 30 30 30 3	11 11 11 11 11 11 11 11 11 11 11 11 11		80 80 80 80 80 80 80 80 80 80 80 80 960	10 10 10 10 10 10 10 10 10 10 10 10 10 1	000000000000000000000000000000000000000	100 100 100 100 100 100 100 100 100 100		00 00 00 00 00 00 00 00 00 00 00 00 00		- - - 100 100 100 100 100 100 100	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 8		19 19 19 19 19 19 19 19 19 19 19 19 19 1	0.00	25 25 25 25 25 25 25 25 25 25 25 25 25 2	13 13 13 13 13 13 13 13 13 13 13 13 13 1		10 10 10 10 10 10 10 10 10 10 10 10 10 1	) ) ) ) ) ) ) ) ) ) ) ) ) ) ) ) ) ) ) )	10 10 10 10 10 10 10 10 10 10 10 10 10 1	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	99 99 99 99 99 80 80 80 80 80 80 99 99 99	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	ur i	28 28 28 28 28 28 28 28 28 28 28 28 28 2	222222222222222222222222222222222222222	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	25 25 25 25 25 25 25 25 25 25 25 25 25 2	113 113 113 113 113 113 118 118 118 118	1	100 100 100 100 100 100 100 100 100 100	10 10 10 10 10 10 10 10 10 10 10 10 10 1	0 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1	00 00 00 00 00 00 00 00 00 00 00 00 00	50 50 50 50 50 50 50 50 50 50 50 50 50 5	150 150 150 150 150 150 150 150 150 150		100 100 100 100 100 100 100 100 100 100	10 10 10 10 10 10 10 10 10 10 10 10 10 1	0 0 0 0 0 0 0 0 0 0 0 0 0	50 50 50 50 50 50 50 50 50 50 50 50 50 5	3,480 3,480 3,480 3,480 3,607 3,607 3,609 3,609 3,611 3,480 3,480 3,480 3,534		10,11- 9,98: 9,42: 8,900 9,48: 11,80: 12,900 12,72: 11,48: 9,00: 9,71: 10,28: 125,821		10,21) 10,08) 9,511 8,999 9,58- 11,921 13,038 12,858 11,581 9,09- 9,812 10,385	206 199 206 190 168 173 121 155 168 175 196 199 190 2,147	10,427 10,279 9,726 9,193 9,749 12,101 13,159 13,010 11,747 9,266 10,011 10,580 129,247 10,771		13,907 13,799 13,206 12,673 13,229 15,712 16,765 16,617 15,366 12,877 13,491 14,060 171,652 14,304

PacifiCorp	
Attachment 9a1 - Load(Current	Year)
2023	

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

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

Pacifi Attachment 9a1 - L		nt Year)			
	2022				

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

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

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

													OATT (Part	III - Network Se	ervice)									
Column			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
										BPA Airport			Calpine Energy					Avangrid		BPA South East	BPA Idaho	3 Phases		
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD E	3PA: Benton REA BI	PA Oregon Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	Falls	Renewables Inc.	NTUA	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO		Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	
Jan	26	18:00	8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91		2.55	557
Feb	18	19:00	7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11		2.44	548
March	1	8:00	7,547	5.55	3.18	26.03	1.05	0.37	1.1		0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24		2.41	542
April	12	8:00	7,098	5.88	3.23	25.72	0.91	0.55		-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15		1.88	394
May	31	18:00	8,244	4.73	3.24	15.73	0.46	0.46	1.1		1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80		1.90	357
Jun	28	17:00	10,755	6.06	4.15	23.38	0.38				1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21		2.35	475
Jul	6	17:00	10,861	5.35	3.71	16.13	0.40	0.39	1.1	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66		2.73	484
Aug	12	17:00	10,546	6.35	3.73	22.08	0.39	0.16	1.1		1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85		2.55	450
Sept	9	17:00	9,459	5.51	3.23	13.99	0.29	0.38	1.1	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85		2.53	383
Oct	12	9:00	7,314	5.85	2.93	24.60	0.73		1.1		0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08		1.95	422
Nov	22	18:00	7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73		-	422
Dec	28	18:00	8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74		2.65	618
Total			104,380	65.7	39.8	279.7	9.1	3.4	0.7	0.6	7.5	199.8	197.1	121.5	544.0	3.5	15.8	412.8	16.9	2,577.9	1,129.3	-	25.9	5,651

					(	Other Service		
Column			j1	j2	j3	j4	j5	j
						Western Area		
						Power		
Customer			UAMPS	UMPA	Deseret	Administration		
Class			OS	OS	OS	OS		Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	RS 262/263		
Jan	26	18:00	427	56	107	305		89
Feb	18	19:00	400	58	109	278		84
March	1	8:00	379	43	95	340		85
April	12	8:00	414	76	141	213		84
May	31	18:00	548	56	109	302		1,01
Jun	28	17:00	731	126	166	317		1,34
Jul	6	17:00	870	156	190	323		1,53
Aug	12	17:00	834	147	227	303		1,51
Sept	9	17:00	772	137	155	298		1,36
Oct	12	9:00	375	50	137	227		78
Nov	22	18:00	399	59	129	291		87
Dec	28	18:00	461	53	115	294		92
Total			6,611	1,017	1,679	3,491		12,79

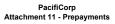
PacifiCorp Attachment 96 - Load Divisor for True up

										OATT (Part	III - Network Servic	08)														Other Service									
Column		e	f1	12	13	54	15	15	17	18	19	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	1		1	2 3	14		1							
Customer Class RS / SA	Day Tana	PaoliCorp NFS	BPA Yakama NFO SA 129	BPA Gazley NFO	BPA Clarke PUD E NFO	BPA: Benton REA E	BPA Oregon Wind NFO	BPA CEC NFO	BPA Airport Solar NFO	BPA WEID NFO	Tri-State NFO	Calpine Energy Solutions LLC NFO SA 250	Basin Electric	Black Hills NFO	USBR NFO	WAPA Re NFO	Avengrid mewables, LLC NFO SA 742	Exelon NFO SA 643	PA South East Idaho I NFO SA 745	BPA Idaho Falis NFD SA 747	NTUA NFO SA 894	Total NFO		AMPS U OS 1 15.297 R1	MPA Dese OS OS	Western Pow ret Adminis OS 80 RS 260	ver stration S	Total OS							
Jan Feb March April May Jan Jaf Aug Sept Oct Nov Dec Total Aug 12CP	30 8:00 2 8:00 27 9:00 4 9:00 19 17:00 30 18:00 21 17:00 16 17:00 8 17:00 30 8:00 28 8:00 18 18:00	8,695 8,114 7,840 9,222 0,10,523 0,10,523 0,10,760 0,8,528 7,948	9.0 7.4 7.1 7.0 6.8 6.8 6.8 7.9 5.6 7.9 5.6 7.6 7.6 7.6 7.6 7.6 7.6 7.6 7.6 7.6 7	1 3.39 2 3.36 1 3.38 0 3.22 7 3.72 8 3.59 4 3.91 1 3.14 8 3.14 2 3.71 6 2.81 1 41.04	15.10 20.59 11.40 21.78 26.58 21.08 267.30	1.82 1.55 1.57 1.58 0.49 0.41 0.41 0.31 0.99 1.37 0.96 11.88 0.99	0.08 0.58 0.50 0.02 0.02 0.21 0.49 0.49 0.49 0.51 0.31 0.31 0.31 0.25	0.05 0.03 - - - - - - - - - - - - - - - - - - -	0.100 0.10 0.09 - - - - - - - - - - - - - - - - - - -	0013 001 001 001 001 001 001 001 001 001	20,6120 19,565 17,955 15,577 12,555 10,333 15,48 15,933 12,522 20,94 18,545 12,252 20,94 18,545 192,899 196,077	17.20 17.20 16.94 19.87 18.72 20.63 21.94 17.49 14.87 15.28 16.19 21.287 17.74	12.52 10.33 9.65 10.11 8.71 6.79 11.12 11.51 9.14 10.74 9.95 10.74 9.95 121.51	61.05 47.61 45.99 42.14 31.35 44.04 54.52 55.49 40.05 45.69 43.80 42.76 554.68 554.68 45.22	0.26 0.26 0.59 0.53 0.60 0.37 0.01 0.01 0.01 0.01 3.21 0.27	001 002 001 001 221 1.13 3.12 2.75 2.40 0.01 0.01 0.01 11.69 0.97	33.05 32.94 35.16 33.20 33.05 33.62 33.62 33.62 33.42 33.447 34.42 32.69 404.63 33.72	0.54 0.55 0.59 0.60 0.65 0.63 0.68 0.63 0.68 0.60 0.51 0.53 7.35 0.61	400.62 352.69 270.41 143.12 167.17 264.26 164.02 124.11 272.63 293.21 283.29 2.894.75 241.23	112.18 116.85 107.13 90.71 79.82 104.87 123.40 123.74 100.30 88.25 101.63 111.82 1,260.70 105.06	272 266 325 327 291 488 589 567 529 408 497 473 5033 419	544.951 501.450 329.374 419.852 500.317 470.075 367.417 526.629 563.027 545.801 6,130		458 471 448 423 477 627 883 815 670 378 415 444	52 54 100 222 89 85 153 165 111 59 79 120	124 117 139 162 113 154 218 170 139 122 111 105	310 3202 222 222 225 335 226 301 258 302 228 228 228 228 228 228 228 2	944 950 889 954 1,170 1,551 1,178 861 888 880 12,607 1,050,58							
Column		g1	g2	g3	94	q5	Q6	g7	gŝ	g9	g10	g11	OATT P	Part II Long-Term F	irm Paint-to-Pai g14	nt Transmission g15	service g16	g17	g18	g19	g20	g21	g22	g23	ç24 g25	92	5 g27	g28	g29 g30	0 g31	g32 g3	9 g	1		
Customer		PaoliCorp	Avangrid	Back Hills, Inc.	BPA	BPA	City of Roseville	Clatskanie Peoples Utiliti District	Clatskanie Peoples Utiliti District	Clatskanie Peoples Utilti District	Evergreen Bio	Idaho Power	Idaho Power	Thermo No 1 (CRYQ)	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex I	Powerex Pr	owerex Po	werex Next	ira: State o	Sacramento of SD Muncipal Utility District	Salt River Project Agricultural Improvement and Power District	Garmett Airport	Solar Falls Cree	Shell Energy k North America, Los LP	ies -			Divisor
Class RS / SA	Day Time	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP I	LTP LT	. LT	P LTP	LTP SA 809	LTP LT	P LTP	LTP SA 791	Total LTP	Total Network B	Sehind- Total the Network Meter Load	Network + OS + LTP
Asn Jan Feb March April May Jun Jun Jul Aug Sept Oct Nov Dec		1,855 1,855 1,855 1,855 1,855 1,950 1,950 1,950 1,950 1,950 1,950 1,955 1,855	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	2A 67 0 50 0 50		57 655 56 56 56 56 56 56 56 56 56 56 56 56	201 001 50 50 50 50 50 50 50 50 50 50 50 50 50	13 13 13 13 13 13 13 13 13 13 13 13 13 1		2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	01/074 10 10 10 10 10 10 10 10 10 10 10	58,212 - - - - - - - - - - - - - - - - - -	204 1023 50 50 50 50 50 50 50 50 50 50 50 50 50	04,000 11 11 11 11 11 11 11 11 11	80 100 80 80 80 80 80 80 80 80 80 80 80 80 8	30(700 100 100 100 100 100 100 100 100 100	100 100 100 100 100 100 100 100 100 100	307102 100 100 100 100 100 100 100 100 100	201 / 400 50 50 50 50 50 50 50 50 50 50 50 50 5	24 149 150 150 150 150 150 150 150 150 150 150	00 300 100 100 100 100 100 100 100 100 100	100 100 100 100 100 100 100 100 100 100	30 1010 33 1000 1000 1000 1000 1000 1000	x 1017 32 100 100 100 100 100 100 100 10	100 347 100 100 100 100 100 100 100 100 100 100	99 	113         26,003           4         19		30, 300 30, 3 10 10 10 10 10 10 10 10 10 10	48 48 48 48 48 48 48 48 48 48 48 48 48 4	244 (2) 5 25 5 124 5 124 5 124 5 124 5 125 1 105 1 105 3 105 5 105 5 105 5 124 5 124 9 0 1294 1 105	117         3,589           117         3,589           117         3,589           117         3,589           117         3,589           117         3,589           117         3,589           117         3,589           117         3,589           117         3,589           1122         3,716           1122         3,716           113         3,483           113         3,483           113         3,483           1147         43,385	10,639 10,294 9,548 9,231 10,612 12,574 12,652 10,173 9,335 9,652 9,635	156 10,795 182 10,476 189 9,738 166 9,397 154 9,349 163 10,976 155 12,630 149 12,831 156 10,329 172 9,508 190 10,041 212 9,545 192 9,548 1945 125,915	4,114 14,065 13,327 12,986 16,546 16,546 16,547 14,047 13,122 13,524 13,331 165,310
		22.735																																	

#### PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

#### Plant in Service - Accumulated Amortization Detail

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



Prepayments Detail - 2023

FERC Account	Account Number	Account Description	Category	20	022 Year-end Balance	2023 Year-end Balance	BoY-EoY Average	Other	100% Transmission		ant-related	Lab	oor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$	20,927,068	\$ 77,275,199	\$ 49,101,134			\$	49,101,134		
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$	2,814,336	\$ 3,207,357	\$ 3,010,847			\$	3,010,847		
	132013	Prep Ins-D&O Liability	Labor-related	\$	-	\$ -	\$-						
	132016	Prep Ins-Minority Owned Plants	Other	\$	321,949		\$ 351,072	\$ 351,072					
	132045	Prepaid Workers Compensation	Labor-related	\$	108,124	\$ 136,220	\$ 122,172					\$	122,17
	132055	Prepaid Employee Benefit Costs	Labor-related	\$	1,528,988	\$ 1,035,575	\$ 1,282,281					\$	1,282,28
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$	-	\$ -	\$-						
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$		•	\$-						
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$	22,741,356	\$ 24,138,271	\$ 23,439,813			\$	23,439,813		
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$	29,204	\$ 29,204	\$ 29,204	\$ 29,204					
	132924	Other Prepayments - Oregon DOE Fee	Other	S	757,036	\$ 681,956	\$ 719,496	\$ 719,496					
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	S	736,161	\$ 773,246	\$ 754,703	\$ 754,703					
	132096	Prepaid RECs for RPS (WA)	Other	s	-	\$ -	\$ -	\$ -					
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	s	3,922,186	\$ 29,684,253	\$ 16,803,219	\$ 16,803,219					
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale	Other	¢	2.399.927	\$ 10,453,882	\$ 6,426,905	\$ 6,426,905					
	132099	Prepaid WA GHG Wholesale - Current	Other	6	2,355,521	\$ 12,616,436	\$ 6,308,218	\$ 6,308,218					
	132310		Other	•	35,356		\$ 37,308	\$ 37,308					
	132310	Prepaid Rating Agency Fees Prepaid Surety Bond	Other	0	30,300	\$ 39,201	\$ 37,308 \$ -	\$ 37,308					
	132548			9	507.000	Ŷ		\$ 253.500					
		Prepaid Cedar Springs II	Other	3		\$ -							
	132551	Prepaid Dunlap	Other	\$	207,914		\$ 207,914	\$ 207,914					
	132557	Prepaid GlenRock I	Other	\$	185,437	\$ 213,626	\$ 199,531	\$ 199,531					
	132558	Prepaid GlenRock II	Other	\$	146,102	\$ -	\$ 73,051	\$ 73,051					
	132564	Prepaid High Plains	Other	\$	556,311	\$-	\$ 278,155	\$ 278,155					
	132567	Prepaid Leaning Juniper	Other	\$	282,370	\$ 282,370	\$ 282,370	\$ 282,370					
	132574	Prepaid McFadden Ridge	Other	\$	106,767	\$ 133,656	\$ 120,211	\$ 120,211					
	132577	Prepaid Rolling Hills	Other	\$	278,155	\$ 332,666	\$ 305,411	\$ 305,411					
	132580	Prepaid Seven Mile I	Other	\$	185,437	\$ 185,437	\$ 185,437	\$ 185,437					
	132581	Prepaid Seven Mile II	Other	\$	36,525	\$ 36,525	\$ 36,525	\$ 36,525					
	132603	Other Prepay-Ashton Plant Land	Other	\$	-	\$ -	\$ -	\$ -					
	132606	Other Prepay - Lease Commissions	Other	\$	-	\$ -	\$ -	\$ -					
	132620	Prepayments - Water Rights Lease	Other	\$	918,874	\$ 950,048	\$ 934,461	\$ 934,461					
	132621	Prepayments - Water Rights (Ferron Canal)	Other	S	557,594		\$ 557,594	\$ 557,594					
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	S	-	\$ -	\$ -	\$ -					
	132623	Prepaid Lake Side CUWCD Water Fee	Other	s		\$ -	\$ -	\$ -					
	132630	Prepaid OR Renewal & Habitat Restoration	Other	¢		\$ -	\$ -	\$ -					
	132650	Prepaid Dues	Other	e	375,000	\$ 1,836,474	\$ 1,105,737	\$ 1,105,737					
	132700	Prepaid Rent	Plant-related		42,667	\$ 1,030,474	\$ 21,333	φ 1,103,737		\$	21,333		
	132705			3	213,579	· ·	\$ 271,443	\$ 271,443		Ŷ	21,333		
		Prepaid Pole Contact Rental	Other	>									
	132740	Prepaid O&M - Wind	Other	\$	86,856	\$ 83,763	\$ 85,309	\$ 85,309				•	
	132755	Prepaid Aircraft Maint	Labor-related	\$	83,714	\$ 167,299	\$ 125,507					\$	125,5
	132825	Prepaid LGIA Transmission	Other	\$	-	<b>\$</b> -	\$ -	\$ -					
	132831	Prepaid BPA Transmission - Wine Country	Other	\$	-	\$ -	\$ -	\$ -				l	
	132900	Prepayments - Other (Note 1)	Labor-related	\$	20,851,021	\$ 2,314,999	\$ 11,583,010	\$ 10,000,000				\$	1,583,0
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$	1,470,260		\$ 1,493,432	\$ 1,493,432					
	132903	Prep Fees-Utah Public Service Commission	Other	\$	3,387,132	\$ 3,454,128		\$ 3,420,630					
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$	293,574	\$ 312,487	\$ 303,031	\$ 303,031					
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$	-	\$ -	\$-						
	132910	Prepayments - Hardware & Software	Labor-related	\$	16,251,904	\$ 15,133,476	\$ 15,692,690					\$	15,692,6
	132926	Prepaid Royalties	Other	\$	-	\$ -	\$ -	\$ -					
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	S	-	\$ -	\$ -						
	132999	Prepayments - Reclass to Long-Term	Other	\$	(4,488,817)	\$ (2,515,259)		\$ (3,502,038)					
	134000	Long-Term Prepayments - Reclass from Current	Other	\$	4,488,817	\$ 2,515,259	\$ 3,502,038	\$ 3,502,038					
	134100	Prepaid CA GHG Retail - Non-Current	Other	ŝ	16.670.752	\$ 1.423.000	\$ 9.046.876	\$ 9.046.876					
	134100	Prepaid CA GHG Wholesale - Non-Current	Other	¢	6,906,034	\$ 1,425,639	\$ 4,165,837	\$ 4,165,837					
	134101	Prepaid CA GHG Wholesale - Non-Current Prepaid WA GHG Wholesale - Non-Current	Other	9	0,900,034	\$ 1,425,639 \$ 29,207,506	\$ 4,105,837 \$ 14,603,753	\$ 4,165,837 \$ 14,603,753					
	134102	LT Prepayments - Other	Other	9	-	\$ 29,207,506 \$ 250,000		,,					
4050000				\$	-								
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$	2,206,988	\$ 2,124,274	\$ 2,165,631	\$ 2,165,631					
	132304	Prepaid Interest - SERP Life Insurance	Other	\$	-	\$ -	\$ -	\$ -					
	203000	Discount on Short-Term Securities	Other	\$	-	\$ 1,569,760	\$ 784,880	\$ 784,880					
1655000	132400	Prepaid Mining Costs	Other	\$	750,000	\$ -	\$ 375,000	\$ 375,000		1			
		Total Prepayments	1	\$	129,879,658	\$ 224,499,606	\$ 177,189,632	\$ 82,810,845	\$-	\$	75,573,127	\$	18,805,6

 
 0.000%
 100.000%
 32.424%
 9.580%

 \$
 - \$
 - \$
 24,504,112
 \$
 1,801,524
 Allocator Total Allocated to Transmission by Category

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

#### PacifiCorp Attachment 12 - Plant Held for Future Use

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

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

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

#### PacifiCorp Attachment 13 - Revenue Credit Detail

#### **Revenue Credit Detail**

#### Other Service (OS) contracts

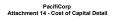
Description	Revenue	MW	<b>As Filed</b> 1=Revenue credit 0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,803,158	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	221,062	n/a	1
Deseret RS 280	0	139.7	0
Enel Cove Deferral Fee	0	n/a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

#### Short-term revenue

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	84,255,672
Third parties	7,157,348
Total short-term firm	91,413,020
Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	22,913,022
	00 040 704
Third parties	29,048,764

#### Short term firm and non-firm

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



					end)						Current Year	(month end)					ļ
	Operation to apply to monthly																
Appendix A Line	input columns at right	to left on monthly data)	Description (Account)	Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average		Bonds (221)	Form 1, pg 112, In 18 c,d	9.742.150.000	9.733.150.000	9.733.150.000	9,733,150,000	9.733.150.000	10.933.150.000	10.633.150.000	10.595.150.000	10.550.150.000	10.541.150.000	10.493.150.000	10.493.150.000	10.493.150.000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, In 19 c,d	0,742,130,000	8,733,130,000	8,735,130,000	8,733,130,000	8,733,130,000	10,833,130,000	10,000,100,000	10,333,130,000	10,000,100,000	10,341,130,000	10,485,150,000	10,485,150,000	10,483,130,000
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various In, col a,b	0	0	ő	0	ő	0	ő	ő	ő	0	ő	ő	ő
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, In 21 c,d	0	ő	0	0	ő	ő	ő	ő	ő	0	ő	ő	0
91	13-month average	26.147.759	Unamortized Discount (226)	Form 1, pg 112, In 23 c,d	26.507.474	26.390.741	26.274.007	26,157,273	26.040.540	26,451,144	26.341.918	26.232.693	26.123.467	26.014.241	25,905,016	25,795,790	25,686,565
92	13-month average	54,548,130	Unamortized Debt Expense (181)	Form 1, pg 111, In 69 c,d	49.255.311	49,137,915	48.875.636	49,177,740	48.896.130	57,731,049	58,240,959	58.086.614	57.820.071	58,417,369	58,128,795	57,826,865	57,531,239
93	13-month average	2,190,880	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, In 81 c,d	2.392.432	2.358.628	2.324.824	2,291,020	2,257,216	2,223,412	2,189,607	2,155,803	2,121,999	2.088.195	2.054.391	2.026.101	1,997,811
94	13-month average	17	Unamortized Premium (225)	Form 1, pg 112, In 22 c,d	227	0	0	0	0	0	0	0	0	0	0	0	0
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, In 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum	486,803,423	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 256-257, ln 33 m	37,832,164	37,706,102	37,756,596	37,775,966	37,761,965	40,385,866	42,602,230	42,493,795	42,277,992	42,119,855	42,047,011	41,804,739	42,071,306
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	4,869,407	Amort Debt Discount and Expense (428)	Form 1, pg 117, In 63 c (portion)	399,982	403,155	403,031	404,630	404,647	416,770	405,281	405,664	404,776	405,863	405,885	404,852	404,852
100	12-month sum	394,621	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	33,544	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	28,290	28,290
101	12-month sum	227	Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	227	227	0	0	0	0	0	0	0	0	0	0	0
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, In 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, In 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average		Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, In 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, In 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, In 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, In 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, In 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, In 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	10,301,551,338	Total Proprietary Capital	Form 1, pg 112, In 16 c,d	10,741,074,399	10,524,837,594	10,538,381,261	10,321,049,166	10,353,392,361	10,402,624,001	10,427,180,738	10,574,065,139	10,655,334,028	9,775,164,475	9,800,625,648	9,834,135,238	9,972,303,344
114	13-month average	82,824,114	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, In 12 c, d	80,131,356	80,499,951	82,549,795	82,160,943	78,564,968	76,443,851	74,367,106	79,678,701	82,466,242	85,414,777	82,942,106	91,253,232	100,240,451
115	13-month average (enter negative)	(9,228,081)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, In 15 c, d	(9,348,616)	(9,309,410)	(9,270,205)	(9,230,999)	(9,191,793)	(9,152,587)	(9,113,382)	(9,074,176)	(9,034,970)	(8,995,765)	(8,956,559)	(8,917,353)	(10,369,236)
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956

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

#### PacifiCorp Attachment 15 - GSU and Associated Equipment

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

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

#### PacifiCorp Attachment 16 - Unfunded Reserves

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

			Accrued	Accrued Liability:		Charged to:		Current Year	Projection		By Category				
Description	Account Calculation	Reserve type	SAP Account	FERC Accoun	t SAP Account	FERC Account	December month end	December month end	Beg-/End-of-Year Average	Category	100% Transmission	Plant	Labor	Other	Total Transmissi related Unfunde Reserves
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	0 546526	555	(3.9)	(29.7)		Other				(16.803)	
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	0 546516	555	(2.4)	(10.5)	(6.4)	Other				(6.427)	
WA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248029	242	0 546516	555	0.0	(12.6)	(6.3)	Other				(6.308)	
Lidar (Wood Hollow)	Estimate by Legal	Unfunded	248070	242	0 545500, 545510	426.3	(1.9)	0.0	(1.0)	Other				(0.950)	
BTL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	0 545500, 545501,	426.5	(0.2)	(0.2)	(0.2)					(0.150)	
Wholesale Contingent Liabilities	Estimate by C&T	Unfunded	248025	242	505502 0 505206	555	(0.0)	(0.0)	(0.0)					(0.030)	
Accum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	0 301913	456	(1.7)	(1.0)	(1.3)	100% Transmission	(1.346)			(,	
Accum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	0 310975	449.1	0.0	0.0	0.0	Other				0.000	
Trapper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	0 120163, 515100	151, 501	(11.0)	(10.2)	(10.6)					(10.625)	
Klamath Settlement Obligation - Hydro generation Accrued Right-of-Way Obligation (100% Transmission)	Estimate by Legal Estimate by RMP Finance	Unfunded Unfunded	289545 289955	253 253	0 545500 0 582300	545 566, 567	0.0 (0.2)	0.0 (0.4)	0.0 (0.3)	Other 100% Transmission	(0.263)			0.000	
Accrued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253	0 582300	589	(0.2)	(0.4)	(0.3)		(0.203)			(1.855)	
Prov for Injuries & Damages - General ("Other")	Estimate by Legal ("Other")	Unfunded	280310	228.2	0 545050	925	0.0	0.0	0.0	Other				0.000	
Prov for Injrs & Damages ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	0 545050	426.5	0.0	0.0	0.0	Labor			0.000		
Prov for Injrs & Damages ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	0 545050	925	(423.6)	(1,723.3)	(1,073.4)					(1,073.428)	
Injuries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimate by Legal ("Labor")	Unfunded	116925	228.2	0 545050	426.5	0.0	0.0	0.0	Labor			0.000		
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	0 545050 0 545050	925	16.0	350.0	183.0	Other				183.000	
Injuries & Damages Reserve Risk (Insurance Recovery-"Other") Self-Insured Property Reserve - Pacific Power	Estimate by Legal ("Other") Estimate by Legal ("Other")	Unfunded Unfunded	156909 280307	228.2 228.1	0 545050 0 545000	925 925	235.0 (5.0)	498.8 (10.8)	366.9 (7.9)	Other Other				366.856 (7.899)	
Provision for Customer A/R (CSS)	Calculation based on actuals	Unfunded	118100	144	0 550750	904	(18.1)	(29.8)	(24.0)					(23.953)	
Provision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	0 550750	904	(0.0)	(0.2)	(0.1)					(0.102)	
Bad Debt Reserve Joint Use	Calculation based on actuals	Unfunded	118155	172	0 301869	454	(0.0)	(0.1)	(0.0)					(0.047)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue	Unfunded	118157	144	0 550776	904	(0.1)	(0.2)	(0.1)	Other				(0.127)	
Provision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	0 550750	904	(0.1)	(0.1)	(0.1)					(0.125)	
Bad Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	0 550775	904	(0.2)	(0.1)	(0.2)					(0.155)	
Allowance for Accounts Receivable Provision for Unbilled Revenue PP	Calculation based on actuals Calculation based on actuals	Unfunded Unfunded	118176	144 173	0 301913 0 301119	456	0.0	(30.4)	(15.2)	Other Other				(15.221) 0.000	
Provision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	0 301119	440	0.0	0.0	0.0	Other				0.000	
Inventory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	0 Various G/L's	506, 553, 557	(0.1)	(0.0)	(0.1)					(0.055)	
Inventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	0 516900	598	(1.0)	(1.0)	(1.0)					(0.994)	
Inventory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	0 Various G/L's	593, 598	(0.4)	(0.5)	(0.5)	Other				(0.480)	
Construction Work-in-Progress (CWIP) Reserve	Estimate by PP/RMP Finance	Unfunded	148001	107	0 545990	557, 573, 598, 935	(6.9)	(5.0)	(5.9)	Other				(5.950)	
CWIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	0 148019, 554702	108, 426.5	0.0	0.0	0.0	Other				0.000	
Uncollectible Weatherization Loans Reserve Accrued Liquated Damages (Current) - Naughton	Estimate based on historical trend Estimate by Fuels	Unfunded Unfunded	162010 210675	124 232	0 550750 0 120151, 515100	904 151, 501	(0.2) (4.3)	(0.2) (4.9)	(0.2) (4.6)					(0.191) (4.600)	
Accrual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	0 Various G/L's	Follows Labor	(3.1)	(2.4)	(2.7)				(2.747)		
Annual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	0 500410	Follows Labor	0.0	(4.7)	(2.3)				(2.342)		
401(K) Discretionary 1% Company Match Safety Awards Pavable	Estimate plus CEO Discretion Estimate plus CEO Discretion	Unfunded Unfunded	215078 235599	232 232	0 501250 0 500400	Follows Labor Follows Labor	(0.0) (0.4)	(0.0) (1.2)	(0.0) (0.8)				(0.033) (0.781)		
Citi Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	0 Various G/L's	Various	(0.4)	0.0	(0.8)	Other			(0.761)	0.000	
Accrued Liquated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	0 210675	232	0.0	0.0	0.0	Other				0.000	
Vacation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	0 500515	Follows Labor	(2.8)	(5.8)	(4.3)	Labor			(4.333)		
Vacation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	0 500517	Follows Labor	(2.1)	(2.4)	(2.2)				(2.247)		
Vacation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	0 500520	Follows Labor	(2.3)	(2.5)	(2.4)				(2.397)		
Personal Time Accrual IBEW 77 - Chehalis	Calculation by Payroll	Unfunded	248185	242	0 500515	Follows Labor	(0.1)	(0.1)	(0.1)				(0.117)		
Personal Time Accrual IBEW 57 - Laramie	Calculation by Payroll Calculation by Payroll	Unfunded	248186	242	0 500515	Follows Labor	(0.1)	(0.0)	(0.0)				(0.041)		
Personal Time Accrual UWUA 127 Personal Time Accrual UWUA 197	Calculation by Payroll Calculation by Payroll	Unfunded Unfunded	248187 248188	242 242	0 500518 0 500519	Follows Labor Follows Labor	(3.1) (0.2)	(3.2)	(3.1) (0.2)				(3.125) (0.236)		
Personal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	0 500516	Follows Labor	(17.5)	(0.3) (19.0)	(0.2) (18.2)				(18.228)		
Sick Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	0 500515	Follows Labor	(6.0)	(15.0)	(10.2)				(5.720)		
Supplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	0 501102	Follows Labor, 926	(1.4)	(1.0)	(1.2)					(1.213)	
Pension - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	0 501105	Follows Labor, 926	(0.4)	0.0	(0.2)	Labor			(0.223)		
FAS 158 SERP Liability	Calculation based on actuarial	Unfunded	280465	228.35	0 501115	Follows Labor,	(41.6)	(41.3)	(41.5)				(41.471)		
FAS 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	Accum OCI / partially	299107	219	0 554032	926, 426.5 Follows Labor,	12.4	13.7	13.1	Labor			13.073		
FAS 112 Book Reserve	Calculation based on actuarial	SERP liability Unfunded	280330	218	0 501160	926 Follows Labor,	(18.7)	(20.2)	(19.5)				(19.469)		
FAS 112 Book Reserve Wasatch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280330	228.3	0 501160	926 Follows Labor,	(18.7)	(20.2)	(19.5)				(19.469) (1.807)		
reserver a compensation reserve	Garoalation pased on actidalial	omanuou	200400	220.0	0 001100	926	(2.1)	(1.5)	(1.0)	Labor			(1.007)		

Allocators	100.000%	27.173%	9.580%	0.000%	
Total (\$ millions)	(1.609)	0.000	(8.836)	0.000	(10.445)
Appendix A input					(10,445,347)

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

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

Notes:

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

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

PacifiCorp Attachment 18 - Imputed Interest Income on Cluster Study Deposits

	Prior Year (month end)	Current Year >	<b>`</b>										Current Year	
Description	December month end	2023 January month end	2023 February month end	2023 March month end	2023 April month end	2023 May month end	2023 June month end	2023 July month end	2023 August month end	2023 September month end	2023 October month end	2023 November month end	2023 December month end	Total
Application Deposit Adjustments: Items 1, 2, 3 (see note)	33,718,405	35,214,125	34,634,672	33,650,560	37,532,982	56,467,414	56,425,388	55,844,604	54,495,995 -	53,929,332	50,343,621	47,012,392	45,898,819	
Revised Deposit Balance	33,718,405	35,214,125	34,634,672	33,650,560	37,532,982	56,467,414	56,425,388	55,844,604	54,495,995	53,929,332	50,343,621	47,012,392	45,898,819	
Average Balance ((prior month + current month)/2)		34,466,265	34,924,398	34,142,616	35,591,771	47,000,198	56,446,401	56,134,996	55,170,300	54,212,663	52,136,477	48,678,006	46,455,605	
PacifiCorp's Average Monthly Savings Rate *		4.19%	4.47%	4.58%	4.76%	4.98%	5.02%	5.06%	5.25%	5.27%	5.27%	5.28%	5.28%	
Imputed Interest Income - Readiness Deposits		122,569.07	119,779.13	132,708.90	139,221.70	198,972.47	233,102.81	241,441.11	245,859.65	234,661.63	233,307.87	211,117.10	208,240.41	2,320,981.83
Readiness Deposit Adjustments: Items 1, 2, 3 (see note)	106,333,090	111,243,090	108,562,690	107,363,290	125,678,290	172,170,490 -	172,545,490	171,048,490	168,696,490	158,130,490	143,212,520	126,361,520	125,456,820	
Revised Deposit Balance	106,333,090	111,243,090	108,562,690	107,363,290	125,678,290	172,170,490	172,545,490	171,048,490	168,696,490	158,130,490	143,212,520	126,361,520	125,456,820	
Average Balance ((prior month + current month)/2) PacifiCorp's Average Monthly Savings Rate *		108,788,090 4.19%	109,902,890 4.47%	107,962,990 4.58%	116,520,790 4.76%	148,924,390 4.98%	172,357,990 5.02%	171,796,990 5.06%	169,872,490 5.25%	163,413,490 5.27%	150,671,505 5.27%	134,787,020 5.28%	125,909,170 5.28%	
Imputed Interest Income - Readiness Deposits		386,872.64	376,930.53	419,641.24	455,785.75	630,462.32	711,774.90	738,912.60	757,015.86	707,341.66	674,246.70	584,572.92	564,396.42	7,007,953.54
Site Control Adjustments: Items 1, 2, 3 (see note)	1,460,000	1,460,000 -	1,500,000	1,470,000	1,420,000	1,490,000	2,220,000	2,220,000	2,240,000	2,250,000	2,170,000	1,990,000	1,850,000	
Revised Deposit Balance	1,460,000	1,460,000	1,500,000	1,470,000	1,420,000	1,490,000	2,220,000	2,220,000	2,240,000	2,250,000	2,170,000	1,990,000	1,850,000	
Average Balance ((prior month + current month)/2) PacifiCorp's Average Monthly Savings Rate *		1,460,000 4.19%	1,480,000 4.47%	1,485,000 4.58%	1,445,000 4.76%	1,455,000 4.98%	1,855,000 5.02%	2,220,000 5.06%	2,230,000 5.25%	2,245,000 5.27%	2,210,000 5.27%	2,080,000 5.28%	1,920,000 5.28%	
Imputed Interest Income - Site Control Deposits		5,192.06	5,075.91	5,772.05	5,652.30	6,159.65	7,660.47	9,548.40	9,937.72	9,717.57	9,889.63	9,020.98	8,606.53	92,233.26
Total Average Deposit Balances		144,714,355	146,307,288	143,590,606	153,557,561	197,379,588	230,659,391	230,151,986	227,272,790	219,871,153	205,017,982	185,545,026	174,284,775	
Total Imputed Interest Income		514,633.77	501,785.57	558,122.18	600,659.75	835,594.45	952,538.17	989,902.10	1,012,813.23	951,720.86	917,444.19	804,711.01	781,243.36	9,421,168.64

\*Daily interest rate received on temporary cash investments (per PacifiCorp's corporate cash investment policy) averaged for the month

365

Examples of Adjustments; 1. Penalties assessed reducing available deposit

Days in the year:

Pertaining assessed reducing available deposit balances (deposit refunds reduced; thus, no interest on penalty)
 Adjustment for deposits received refunded without interest due to items such as error in deposit received, error in posting and balance not a cluster

deposit 3.Study costs incurred reducing deposit balances (could be adjusted but in not currently adjusted increasing imputed interest income)

# PACIFICORP

# **Enclosure 2**

Calculation of Schedule 1 for the Rate Year

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

#### Calculated from historical data-no true-up

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

# PACIFICORP

# **Enclosure 3**

Calculation of True-Up for the preceding calendar year

			2023 True-up
ihaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 Form 1 data True-up
locators			
Wages & Salary Allocation Factor			
1 Transmission Wages Expense		354.21b	33,170,529
2 Total Wages Expense		354.28b	386,417,38
3 Less A&G Wages Expense		354.27b	40,158,50
4 Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	346,258,886
5 Wages & Salary Allocator		(Line 1 / Line 4)	9.57979
Plant Allocation Factors			
6 Electric Plant in Service	(Note M)	Attachment 5	32,993,467,522
7 Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	11,717,372,494
8 Accumulated Amortization	(Note N)	Attachment 5	759,100,34
9 Total Accumulated Depreciation		(Line 7 + 8)	12,476,472,835
10 Net Plant		(Line 6 - Line 9)	20,516,994,68
11 Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	8,354,304,852
12 Gross Plant Allocator		(Line 11 / Line 6)	25.3211
13 Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	6,027,439,462
14 Net Plant Allocator		(Line 13 / Line 10)	29.3778
ant Calculations			
Plant In Service			
15 Transmission Plant In Service	(Note M)	Attachment 5	8,102,102,70
16 New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	
17 Total Transmission Plant		(Line 15 + Line 16)	8,102,102,70
18 General Plant	(Note N)	Attachment 5	1,501,198,83
19 Intangible Plant	(Note N)	Attachment 5	1,131,476,52
20 Total General and Intangible Plant		(Line 18 + Line 19)	2,632,675,364
21 Wage & Salary Allocator		(Line 5)	9.5797
22 General and Intangible Allocated to Transmission		(Line 20 * Line 21)	252,202,14
23 Land Held for Future Use	(Notes B & L)	Attachment 5	2,112,145
24 Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	8,356,416,997

			2023 True-up		
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 Form 1 data True-up		
Accumulated Depreciation and Amortization					
25 Transmission Accumulated Depreciation	(Note M)	Attachment 5	2,199,330,258		
26 Accumulated General Depreciation	(Note N)	Attachment 5	572,207,123		
27 Accumulated Amortization	(Note N)	(Line 8)	759,100,341		
Accumulated General and Intangible Depreciation     Wage & Salary Allocator		(Line 26 + 27) (Line 5)	1,331,307,464 9.5797%		
30 Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	127,535,132		
31 Total Accumulated Depreciation and Amortization		(Line 25 + Line 30 )	2,326,865,390		
32 Total Net Property, Plant & Equipment		(Line 24 - Line 31)	6,029,551,607		
		(Ene 24 - Ene or)	0,023,331,007		
Adjustments To Rate Base					
Accumulated Deferred Income Taxes 33 ADIT net of FASB 106 and 109		Attachment 1A	(851,701,469)		
33b Excess or Deficient ADIT Balance		Attachment 1B	(317,200,646)		
CWIP for Incentive Transmission Projects					
34 CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0		
ITC Adjustment					
35 IRC 46(f)1 adjustment		Attachment 5	(5,516)		
Unfunded Reserves 36 Unfunded Reserves		Attachment 16	(40.044.055)		
36 Unfunded Reserves		Attachment 10	(10,944,955)		
Prepayments 37 Prepayments	(Note K & N)	Attachment 11	24,003,238		
	(		,,		
Abandoned Plant 38 Unamortized Abandoned Plant	(Note O)		0		
			U		
Materials and Supplies 39 Undistributed Stores Expense	(Note N)	Attachment 5	0		
40 Wage & Salary Allocator	(Note N)	(Line 5)	9.5797%		
41 Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0		
42 Construction Materials & Supplies	(Note N)	Attachment 5	294,295,185		
43 Wage & Salary Allocator		(Line 5)	9.5797%		
44 Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	28,192,567		
45     Transmission Materials & Supplies       46     Total Materials & Supplies Allocated to Transmission	(Note N)	Attachment 5 (Line 41 + Line 44 + Line 45)	1,492,660 <b>29,685,227</b>		
Cash Working Capital					
47 Operation & Maintenance Expense		(Line 75)	267,724,261		
48 <u>1/8th Rule</u>	(Note S)	Zero	0.0%		
49 Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)	0		
Network Upgrade Balance	(Alata NI)	Attachment 5	(470 400 070)		
50 Network Upgrade Balance	(Note N)	Attachment 5	(172,469,876)		
51 Total Adjustment to Rate Base		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,298,633,997)		
52 Rate Base		(Line 32 + Line 51)	4,730,917,610		

				2023 True-up
Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 Form 1 data True-up
	No. 9 Maintenana Funana			
operatio	ons & Maintenance Expense			
т	Transmission O&M			
53	Transmission O&M		Attachment 5	257,483,856
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	11,105,361
55	Less: Account 565		Attachment 5	165,141,904
56	Transmission O&M		(Lines 53 - 55)	81,236,591
A	Allocated Administrative & General Expenses			
57	Total A&G		320.197b	1,929,760,436
58	Less Actual PBOP Expense Adjustment		Attachment 5	0
59	Less Property Insurance Account 924		320.185b	5,369,323
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0
61	Less Regulatory Commission Exp Account 928	(Note D)	320.189b	32,148,662
62	Less General Advertising Exp Account 930.1		320.191b	48,947
63	Less Membership Dues	(Note C)	Attachment 5	1,080,814
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	1,891,112,690
65	Wage & Salary Allocator		(Line 5)	9.5797%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	181,162,739
	Directly Assigned A&G			
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,965,360
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,965,360
70	Property Insurance Account 924	(Note F)	Attachment 5	5,369,323
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	5,369,323
73	Gross Plant Allocator		(Line 12)	25.3211%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,359,571
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74 )	267,724,261
Deprecia	ation & Amortization Expense			
	Depreciation Expense			
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	139,702,687
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	52,324,661
78	Intangible Amortization	(Note H)	Attachment 5	61,586,054
79	Total		(Line 77 + Line 78)	113,910,715
80	Wage & Salary Allocator		(Line 5)	9.5797%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	10,912,294
82	Abandoned Plant Amortization	(Note O)		0
83 T	otal Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	150,614,981
Taxes O	ther Than Income			
	axes Other than Income Taxes		Attachment 2	46,264,380
-				
85 T	Fotal Taxes Other than Income Taxes		(Line 84)	46,264,380

				2023 True-up
Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 Form 1 data True-up
Refurn	Capitalization Calculations		· · · · · · · · · · · · · · · · · · ·	
	•			
	Long-Term Debt			
86	Account 221 Bonds		Attachment 14	10,262,073,07
87	Less Account 222 Reacquired Bonds		Attachment 14	
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14	
89	Account 224 Other Long-term Debt		Attachment 14	
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	10,262,073,07
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	26,147,75
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	54,548,13
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	2,190,88
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	1
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	10,179,186,32
	Long Term Debt Cost			
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	486,803,42
98	Less Hedging Expense	(Note R)	Attachment 14	
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	4,869,40
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	394,62
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	22
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14	
103	Total Long Term Debt Cost		Sum Lines 97 through 102	492,067,22
	Preferred Stock and Dividend			
104	Account 204 Preferred Stock Issued		Attachment 14	2,397,60
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14	
106	Account 207 Premium on Preferred Stock		Attachment 14	
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14	
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14	
110	Total Preferred Stock		Sum Lines 104 through 109	2,397,60
111	Preferred Dividend		Attachment 14 (Enter positive)	161,90
	Common Stock			
112	Proprietary Capital		Attachment 14	10,301,551,33
113	Less: Total Preferred Stock		(Line 110)	2,397,60
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	82,824,11
115	Less: Account 219		Attachment 14	(9,228,08
116	Total Common Stock		Sum Lines 112 through 115	10,225,557,70

					2023 True-up
Shader	cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 Form 1 data
onaaet			10105		True-up
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	50.08%
118	Preferred percent	Preferred Stock	(Notes Q art)	(Line 110 / (Lines 90 + 110 + 116))	0.01%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 + 116))	49.91%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.83%
		Preferred Stock cost = Preferred Dividends /			
121	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.42%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	4.89%
126	Rate of Return on Rate Base ( ROR )			(Sum Lines 123 to 125)	7.3125%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	345,950,023
Compo	site Income Taxes				
128	Income Tax Rates FIT = Federal Income Tax Rate		(Note G)		21.00%
120	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deduc		Per state tax code	0.00%
131	P T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT) \}$			24.587%
132	T / (1-T)				32.602%
	ITC Adjustment				
133 134	Amortized Investment Tax Credit - Transmission Related ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Attachment 5 Line 133 * (1 / (1 - Line 131))	(224,705) <b>(297,964)</b>
135	Income Tax Component =	(T/1-T) * Investment Return * (1-(WC	LTD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))] Attachment 1B	<b>75,445,965</b> (19,896,010)
135b 135c	Excess or Deficient ADIT Amortization Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortiza	tion Adjustment * 1 / (1-T)	Line 135b * 1 / (1-T)	(26,382,592)

				2023 True-up
hade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 Form 1 data True-up
ven	ue Requirement			
	Summary			
137	Net Property, Plant & Equipment		(Line 32)	6,029,551,60
138	Total Adjustment to Rate Base		(Line 51)	(1,298,633,99
139	Rate Base		(Line 52)	4,730,917,6
40	Total Transmission O&M		(Line 75)	267,724,2
41	Total Transmission Depreciation & Amortization		(Line 83)	150,614,9
142	Taxes Other than Income		Line 85)	46,264,3
143	Investment Return		(Line 127)	345,950,0
44	Income Taxes		(Line 136)	48,765,4
45	Gross Revenue Requirement		(Sum Lines 140 to 144)	859,319,0
146	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Transmission Plant In Service		(Line 15)	8,102,102,7
47	Excluded Transmission Facilities	(Note J)	Attachment 15	351,717,3
		(1006-3)		
48	Included Transmission Facilities		(Line 146 - Line 147)	7,750,385,3
149	Inclusion Ratio		(Line 148 / Line 146)	95.6
50	Gross Revenue Requirement		(Line 145)	859,319,0
51	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	822,015,4
	Revenue Credits			
152	Revenue Credits		Attachment 3	157,191,5
53	Net Revenue Requirement		(Line 151 - Line 152)	664,823,94
	Net Plant Carrying Charge			
154	Gross Revenue Requirement		(Line 150)	859,319,0
55	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	5.902.772.4
56	Net Plant Carrying Charge		(Line 154 / Line 155)	14.557
57	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	12.191
58	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	5.504
	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
59	Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	464,603,6
60	Increased Return and Taxes		Attachment 4	426,022,4
61	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	890.626.0
62	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	5,902,772,4
63	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	15.088
64	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 / Line 162) (Line 161 - Line 76) / Line 162	12.721
65	Net Revenue Requirement		(Line 153)	664,823,9
66	Facility Credits under Section 30.9 of the OATT		Attachment 5	00-4,020,0
67	Transmission Incentive Credit		Attachment 7	5,022,3
68	Interest on Network Upgrade Facilities		Attachment 5	12.905.8
69	Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposits		Attachment 5	5,732,0
70	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168+ 169)	688,484,2
	Network Service Rate			
71	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14.1
72	Rate (\$/MW-year)	(1000)	(Line 170 / 171)	48,7
	Network Service Rate (\$/MW-year)		(Line 172)	48,7
173				

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

Notes

- A Line 16 includes New Transmission Plant to be placed in service in the current calendar year. Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- B Includes Transmission portion only.
- C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded from the calculation of the ATRR and charges under the Formula Rate and are subtracted from Total A&G. Total A&G does not include lobbying expenses.
- D Includes all Regulatory Commission Expenses.
- E Includes Regulatory Commission Expenses directly related to transmission service.
- F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: ((.3500 x 120) + (.4000 x 245))/365 = .3836.
- H No change in ROE will be made absent a filing at FERC.

PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.

- I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.
- J Amount of transmission plant excluded from rates per Attachment 15.
- K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.
- L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2,
- shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.
- P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.
- R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.
- S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:

(a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does (b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at least sixty (60) days prior to making any filing described in (a) with the Commission; and

(c) Filing of the lead-lag study in (a) above, but not any subsequent filing affecting or relating to PacifiCorp's cash working capital allowance as permitted in subsection (a) above, may be a single issue FPA

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

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

#### Calculated from historical data-no true-up

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

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$822,015,475
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$4,318,131
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$152,873,397
4	Total Revenue Credits	Line 2 + Line 3	\$157,191,528
5	Interest on Network Upgrades	Attachment 5	\$12,905,843
6	Transmission Incentive Credit	Attachment 7	\$5,022,332
7	Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposits	Attachment 5	\$5,732,078
8	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6 + Line 7	\$688,484,201
9	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 171	14,109
	Rates:		
10	Transmission Rate (\$/kW-year)	Line 8 / Line 9 / 1000	\$48.796936
11	Transmission Rate (\$/kW-month)	Line 10 / 12 months	\$4.066411
12	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 10 / 52 weeks	\$0.938403
	Daily Firm/Non-Firm Rates:		
13	On-Peak Days (\$/kW)	Line 12 / 5 days	\$0.187681
14	Off-Peak Days (\$/kW)	Line 12 / 7 days	\$0.134058
	Non-Firm Hourly Rates:		
15	On-Peak Hours (\$/MWh)	Line 13 / 16 hours * 1000	\$11.73
16	Off-Peak Hours (\$/MWh)	Line 14 / 24 hours * 1000	\$5.59

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

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

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

# Schedule ADIT-190

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Description         Final mathema (second second secon			Total		Transmission	Plant	Labor	
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28726         700.00         Determined Comp. Accutal: - Cash Basis         1.650.22         0         0         1.650.22         0         0         1.650.22         0         0         1.650.22         0         0         1.650.22         0         0         1.650.22         1.650.22         1.650.22         1.650.22         0         0         1.650.22         1.650.22         1.650.22         1.650.22         0         0         1.650.22         1.650.22         1.650.22         1.650.22         1.650.22         1.650.22         0         0         0         1.650.22         1.650.22         1.650.22         1.650.22         1.650.22         1.650.22         1.650.22         1.650.22         1.650.22         1.650.22         1.650.22         1.650.22         1.650.22 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
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287055       705.344       RL - Income Tax Deferral - WA       1,845.450       0       0       0 and reduced the federal income tax rate from 35% to 21%.         287056       705.345       RL - Income Tax Deferral - WY       367.660       367.660       0       0       and reduced the federal income tax rate from 35% to 21%.         287056       705.345       RL - Income Tax Deferral - WY       367.660       367.660       0       0       and reduced the federal income tax rate from 35% to 21%.         287056       705.345       RL - Income Tax Deferral - WY       367.660       0       0       and reduced the federal income tax rate from 35% to 21%.         287061       705.346       RL - Protected PP&E EDIT Amortization - CA       201.484       201.484       0       0       and reduced the federal of protected property related EDIT         287062       705.347       RL - Protected PP&E EDIT Amortization - ID       1,041,545       0       0       anontization for return to California customers pursuant to requilatory related EDIT         287063       705.348       RL - Protected PP&E EDIT Amortization - OR       439       0       0       anontization for return to California customers pursuant to regulatory related EDIT         287065       705.350       RL - Protected PP&E EDIT Amortization - WA       2,355.102       0       0       anontization for ret								
287056         705.345         RL - Income Tax Deferral - WY         367.660         0<	007055 705.04							
287056         705.345         RL - Income Tax Deferral - WY         367.660         367.660         0         0         rates for Wyoning customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017           287061         705.346         RL - Protected PP&E EDIT Amortization - CA         201.484         201.484         0         0         andrization for return to California customers pursuant to regulatory related EDIT           287061         705.347         RL - Protected PP&E EDIT Amortization - ID         1,041,545         1,041,545         0         0         anortization for return to California customers apursuant to regulatory related EDIT           287062         705.347         RL - Protected PP&E EDIT Amortization - ID         1,041,545         0         0         Regulatory liability estabilished to record the deferral of protected property related EDIT           287062         705.347         RL - Protected PP&E EDIT Amortization - OR         439         0         0         anortization for return to Califity estabilished to record the deferral of protected property related EDIT           287063         705.348         RL - Protected PP&E EDIT Amortization - OR         2,355,102         0         0         anortization for return to Califity estabilished to record the deferral of protected property related EDIT           287066         705.351         RL - Protected PP&E EDIT Amortization - WA         2,355,102         0	287055 705.34	4 RL - Income Tax Deterral - WA	1,845,450	1,845,450	0	0	0	
287056       705.345       RL - Income Tax Deferral - WY       367,660       0       0       and reduced the federal income tax rate from 35% to 21%.         287061       705.345       RL - Protected PP&E EDIT Amortization - CA       201,484       201,484       0       0       amortization for return to California customers pursuant to regulatory reduced property related EDIT         287061       705.347       RL - Protected PP&E EDIT Amortization - ID       1,041,545       0       0       amortization for return to daffornia customers pursuant to regulatory order.         287062       705.347       RL - Protected PP&E EDIT Amortization - ID       1,041,545       0       0       amortization for return to idadity related EDIT         287063       705.348       RL - Protected PP&E EDIT Amortization - OR       439       439       0       0       0       amortization for return to idadity related EDIT         287064       705.350       RL - Protected PP&E EDIT Amortization - WA       2,355,102       2       0       0       0       amortization for return to idadity related EDIT         287065       705.351       RL - Protected PP&E EDIT Amortization - WA       2,355,102       0       0       0       Regulatory iiability established to record the deferral of protected property related EDIT         287066       705.351       RL - Protected PP&E EDIT Amortization - W								
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287061       705.346       RL - Protected PP&E EDIT Amortization - CA       201.484       201.484       0       0       amortization for return to California customers pursuant to regulatory order.         287062       705.347       RL - Protected PP&E EDIT Amortization - ID       1,041,545       1,041,545       0       0       amortization for return to California customers pursuant to regulatory order.         287062       705.347       RL - Protected PP&E EDIT Amortization - ID       1,041,545       1,041,545       0       0       amortization for return to California customers pursuant to regulatory order.         287063       705.348       RL - Protected PP&E EDIT Amortization - OR       439       439       0       0       0       amortization for return to California customers pursuant to regulatory order.         287065       705.350       RL - Protected PP&E EDIT Amortization - WA       2,355,102       2       0       0       0       amortization for return to California customers pursuant to regulatory order.         287066       705.351       RL - Protected PP&E EDIT Amortization - WA       2,355,102       0       0       0       0       amortization for return to Valify related EDIT         287066       705.351       RL - Protected PP&E EDIT Amortization - WY       5,081,162       0       0       0       amortization for return to Valify related EDIT	201000 100.01		001,000	001,000				
287.06         705.347         RL - Protected PP&E EDIT Amortization - ID         1,041,545         0         0         Regulatory liability established to record the deferral of protected property related EDIT           287.063         705.348         RL - Protected PP&E EDIT Amortization - OR         438         439         0         0         0 amortization for return to liability established to record the deferral of protected property related EDIT           287.063         705.348         RL - Protected PP&E EDIT Amortization - OR         439         439         0         0         0 amortization for return to liability established to record the deferral of protected property related EDIT           287.065         705.350         RL - Protected PP&E EDIT Amortization - WA         2,355,102         0         0         0 amortization for return to liability established to record the deferral of protected property related EDIT           287.066         705.351         RL - Protected PP&E EDIT Amortization - WY         5,081,162         0         0         0 amortization for return to liability established to deferral of protected property related EDIT           287.011         705.327         RL - Protected PP&E EDIT Amortization - WY         5,081,162         0         0         0 amortization for return to Wyoning customers pursuant to regulatory related EDIT           287.011         705.287         RL - Protected PP&E EDIT - CA         7,661,975         0 <td>287061 705.34</td> <td>6 RL - Protected PP&amp;E EDIT Amortization - CA</td> <td>201.484</td> <td>201.484</td> <td>0</td> <td>0</td> <td></td> <td></td>	287061 705.34	6 RL - Protected PP&E EDIT Amortization - CA	201.484	201.484	0	0		
287063         705.348         RL - Protected PP&E EDIT Amortization - OR         439         439         0         0         Regulatory liability established to record the deferral of protected property related EDIT           287065         705.350         RL - Protected PP&E EDIT Amortization - WA         2,355,102         0         0         Regulatory liability established to record the deferral of protected property related EDIT           287065         705.350         RL - Protected PP&E EDIT Amortization - WA         2,355,102         0         0         0         amortization for return to Creation for return to regulatory order.         Regulatory liability established to record the deferral of protected property related EDIT           287066         705.351         RL - Protected PP&E EDIT Amortization - WY         5,081,162         0         0         0         amortization for return to Washington customers pursuant to regulatory regulated EDIT           287016         705.351         RL - Protected PP&E EDIT Amortization - WY         5,081,162         0         0         0         amortization for terum to Wyoning customers pursuant to regulatory related EDIT           287011         705.287         RL - Protected PP&E EDIT - CA         7,661,975         0         0         0         3% to 21%.         2% to 21% to 21								
287063       705.348       RL - Protected PP&E EDIT Amortization - OR       439       439       0       0       amortization for return to Oregon customers pursuant to regulatory order.         287065       705.350       RL - Protected PP&E EDIT Amortization - WA       2.355.102       0       0       0 amortization for return to Vestingtion customers pursuant to regulatory order.         287065       705.350       RL - Protected PP&E EDIT Amortization - WA       2.355.102       0       0       0 amortization for return to Vestingtion customers pursuant to regulatory order.         287066       705.351       RL - Protected PP&E EDIT Amortization - WY       5.081,162       0       0       0       Regulatory liability established to record the deferral of protected property related EDIT         287086       705.351       RL - Protected PP&E EDIT Amortization - WY       5.081,162       0       0       0       Regulatory liability established to defer California's portion of protected property related EDIT         287086       705.287       RL - Protected PP&E EDIT - CA       7.661,975       0       0       0       Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 235% to 21%.         287111       705.287       RL - Protected PP&E EDIT - CA       7.661,975       0       0       0 <td>287062 705.34</td> <td>7 RL - Protected PP&amp;E EDIT Amortization - ID</td> <td>1,041,545</td> <td>1,041,545</td> <td>0</td> <td>0</td> <td>) 0</td> <td></td>	287062 705.34	7 RL - Protected PP&E EDIT Amortization - ID	1,041,545	1,041,545	0	0	) 0	
287065         705.350         RL - Protected PP&E EDIT Amortization - WA         2,355,102         0         0         0         Regulatory liability established to record the deferral of protected property related EDIT           287065         705.350         RL - Protected PP&E EDIT Amortization - WA         2,355,102         0         0         0         amortization for return to Washington customers pursuant to regulatory orrelated EDIT           287066         705.351         RL - Protected PP&E EDIT Amortization - WY         5,081,162         0         0         amortization for return to Wyoning oustomers pursuant to regulatory order.           287067         705.351         RL - Protected PP&E EDIT Amortization - WY         5,081,162         0         0         0         amortization for return to Wyoning oustomers pursuant to regulatory order.           287011         705.287         RL - Protected PP&E EDIT - CA         7,661,975         0         0         0         3% to 21%.           287111         705.287         RL - Protected PP&E EDIT - CA         7,661,975         0         0         0         3% to 21%.           287111         705.287         RL - Protected PP&E EDIT - CA         7,661,975         0         0         0         3% to 21%.         3% to 21%.         3% to 21%.         4% to 21% t		, _ , _ , , _ , _ ,						
287065       705.350       RL - Protected PP&E EDIT Amortization - WA       2,355,102       0       0       0       amortization for return to Washington customers pursuant to regulatory order.         287065       705.351       RL - Protected PP&E EDIT Amortization - WY       5,081,162       0       0       0       amortization for return to Washington customers pursuant to regulatory order.         287066       705.351       RL - Protected PP&E EDIT Amortization - WY       5,081,162       0       0       0       amortization for return to Wyoning customers pursuant to regulatory order.         287067       705.351       RL - Protected PP&E EDIT Amortization - WY       5,081,162       0       0       0       amortization for return to Wyoning customers pursuant to regulatory order.         287111       705.287       RL - Protected PP&E EDIT - CA       7,661,975       0       0       0       235% to 21%.         287111       705.287       RL - Protected PP&E EDIT - CA       7,661,975       0       0       0       35% to 21%.         287111       705.287       RL - Protected PP&E EDIT - CA       7,661,975       0       0       0       35% to 21%.         287111       705.287       RL - Protected PP&E EDIT - CA       7,661,975       0       0       0       235% to 21%.         287111<	287063 705.34	8 RL - Protected PP&E EDIT Amortization - OR	439	439	0	0		
28706         705.351         RL - Protected PP&E EDIT Amortization - WY         5,081,162         0         0         Regulatory liability established to record the deferral of protected property related EDIT           28711         705.287         RL - Protected PP&E EDIT - CA         5,081,162         0         0         0         amortization for return to Wyoning outcomers pursuant to regord the deferral of protected property related EDIT           287111         705.287         RL - Protected PP&E EDIT - CA         7,661,975         0         0         0         3% to 21%.           287111         705.287         RL - Protected PP&E EDIT - CA         7,661,975         0         0         0         3% to 21%.           287111         705.287         RL - Protected PP&E EDIT - CA         7,661,975         0         0         0         3% to 21%.	007005 705 05		0.055.400	0.055.400				
287066       705.351       RL - Protected PP&E EDIT Amortization - WY       5,081,162       0       0       0 amortization for return to Wyoning customers pursuant to regulatory order.         287066       705.351       RL - Protected PP&E EDIT Amortization - WY       5,081,162       0       0       0 amortization for return to Wyoning customers pursuant to regulatory order.         287111       705.287       RL - Protected PP&E EDIT - CA       7,661,975       7,661,975       0       0       0 36% to 21%.         287111       705.287       RL - Protected PP&E EDIT - CA       7,661,975       0       0       0 36% to 21%.         287111       705.287       RL - Protected PP&E EDIT - CA       7,661,975       0       0       0 36% to 21%.         287111       705.287       RL - Protected PP&E EDIT - CA       7,661,975       0       0       0 36% to 21%.	287005 705.35	U RL - Protected Proc EUTI Amontization - WA	2,355,102	2,355,102	0	0		
287111         705.287         RL - Protected PP&E EDIT - CA         7.661.975         7.661.975         0         0         0         0.33% to 21%.           287111         705.287         RL - Protected PP&E EDIT - CA         7.661.975         0         0         0.33% to 21%.	287066 705.35	1 BL - Protected PP&E EDIT Amortization - WY	5 081 162	5 081 162	0	0		
287111 705.287 RL - Protected PP&E EDIT - CA 7.661,975 7.661,975 0 0 0 935% to 21%.	201000 703.33		0,001,102	0,001,102	0	0		
287111 705.287 RL - Protected PP&E EDIT - CA 7,661,975 7,661,975 0 0 0 35% to 21%. Regularly liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to								
as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to	287111 705.28	7 RL - Protected PP&E EDIT - CA	7,661,975	7,661,975	0	0	0 0	
								Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded
287112 705.288 RL - Protected PP&E EDIT - ID 19,580,989 19,580,989 0 0 0 0								
	287112 705.28	8 RL - Protected PP&E EDIT - ID	19,580,989	19,580,989	0	0	0 0	21%.

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287113 705.289 RL - Protected PP&E EDIT - OR	85,454,254	85,454,254	0 0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
287114 705.290 RL - Protected PP&E EDIT - WA	18.900.318	18.900.318	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0_35% to 21%.
	10,500,510	10,500,510		Regulatory liability established to defer Wyoming's portion of protected property related EDIT
287115 705.291 RL - Protected PP&E EDIT - WY	48,484,965	48,484,965	0 0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%. Regulatory liability established to defer Utah's portion of protected property related EDIT recorded
				as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
287116 705.292 RL - Protected PP&E EDIT - UT	151,624,073	151,624,073	0 0	0 21%. Regulatory liability established to defer California's portion of non-protected property related EDIT
287121 705.294 RL - Non Protected PP&E EDIT- CA	33,898	33,898	0 0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%
287124 705.296 RL - Non Protected PP&E EDIT- WA	3,866,570	3,866,570		Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate
28/124 /05.296 RL - Non Protected PP&E EDIT- WA	3,800,570	3,800,570	0 0	from 35% to 21%.     Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT
287125 705.297 RL - Non Protected PP&E EDIT- WY	5,428,021	5,428,021	0 0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
287173 415.942 RL - Steam Decommissioning - WA	1.755.294	1.755.294	0 0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger 0 incremental decommissioning pursuant to Docket UE-191024
287174 705.410 RL - Cholla Decommissioning - CA	(18,104)	(18,104)	0 0	0 Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175 705.411 RL - Cholla Decommissioning - ID	597,559	597.559	0 0	0 Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176 705.412 RL - Cholla Decommissioning - OR	1,959,793	1,959,793	0 0	0 Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177 705.413 RL - Cholla Decommissioning - UT	4,522,513	4,522,513	0 0	0 Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178 705.414 RL - Cholla Decommissioning - WY	60,217	60,217	0 0	0 Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
				Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated
287184 705.605 RL - OR Clean Fuels Program	2,364,604	2,364,604	0 0	0 entities, to be used to fund programs that benefit Oregon customers. Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and
287188 100.121 RL - Income Tax Property Flowthru	(64,505,619)	(64,505,619)	0 0	0 other deferred items that do not have current provision impacts. Regulatory liability established to account for the deferral of protected property-related EDIT for
287190 100.122 RL - Income Tax Property Flowthru - PMI	570,964	570,964	0 0	PMI's portion of Bridger Coal Company fixed assets     Regulatory liability established with respect to the excess deferred income taxes associated with th
207404 Z0E 200 DL Nee Dreverty EDIT CA	0.044	0.044		non-property accumulated deferred income taxes allocable to California resulting from the change
287191 705.280 RL - Non-Property EDIT - CA	8,944	8,944	0 0	0 in the income tax rate. Regulatory liability established with respect to the excess deferred income taxes associated with th
287195 705.284 RL - Non-Property EDIT - WA	195,713	195,713	0 0	non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287198 320.279 RL - FAS 158 Post-Retirement	8,683,265	8,683,265	0 0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200 705.267 RL - WA Decoupling Mechanism	870,750	870,750	0 0	0 Regulatory liability with respect to the Washington decoupling mechanism.
				Regulatory Liability established to record difference between the approved accelerated depreciation
287206 415.710 RL - WA Accelerated Depreciation	4,282,521	4,282,521	0 0	in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209 705.266 RL - Energy Savings Assistance (ESA) - CA	7.749	7.749	0 0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory 0 liability balancing account for California.
				Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and
287212 705.245 RL - OR Direct Access 5 Yr Opt out	1,281,911	1,281,911	0 0	leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.     Contra regulatory liability established to account for Washington's share of the ARO regulatory
				difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the
287225 605.103 ARO/Regulatory Difference - Trojan - WA	43,594	43,594	0 0	Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287227 705.531 RL - UT Šolar Feed-in Tariff - NĆ	3,013,776	3,013,776	0 0	0 Regulatory liability established to record UT Solar Feed in Tariff.
287231 705.519 RL - WA Def NPC - Noncurrent	0	0	0 0	Regulatory liability established to record the Washington Power Cost Adjustment Mechanism 0 (PCAM) deferrals.
				Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability
287233 705.515 RL - OR Def NPC - Noncurrent	988,952	988,952	0 0	established to record the Oregon 2017 FERC Refund.
287235 705.511 RL - CA Def NPC - Noncurrent	489,490	489,490	0 0	Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) 0 deferrals.
287238 705.420 RL - CA GHG Allowance Revenue	1,930,520	1,930,520	0 0	Regulatory liability established to record purchase of California greenhouse gas pollution emission 0 allowances .
287252 705.263 RL - Sale of REC - WA	29,263	29,263	0 0	Regulatory liability established to record the deferral of the Pryor Mountain renewable energy or credits revenue that will be given back to Washington customers.
287262 100.100 RL ITC	82,892	82.892	0 0	0 Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
	52,552	52,002		Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax
287268 415.706 RL - 50% Bonus Tax Depreciation - WY	92,643	92,643	0 0	0 depreciation.
287271 705.336 RL - Sale of RECs - UT	256,208	256,208	0 0	Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272 705.337 RL - Sale of RECs - WY	72,852	72,852	0 0	Regulatory Liability established to track the difference between REC revenue included in rates and 0 Wyoming's allocation of the actual REC revenue received by the Company.
				Regulatory Liability established to track the difference between REC revenue included in rates and
287274 705.261 RL - Sale of RECs - OR	127,449	127,449	0 0	Oregon's allocation of the actual REC revenue received by the Company.     This account is to reclass the deferred tax balances related to regulatory assets or liabilities where
287284 610.147 Reg Liability-Other - Balance Reclass	4,938,533	4,938,533	0 0	the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287299 705.265 RL - OR Energy Conservation Charge	1,745,333	1,745,333	0 0	0 Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304 610.146 OR Reg Asset/Liab Cons	(112,804)	(112,804)	0 0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312 105.402 ARO Reg Liabilities	16.973.155	16.973.155	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations.
287312         105.402         ARC Reg Liabilities           287389         610.145         RL- DSM Balance	1,125,624	1,125,624	0 0	0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287390 610.141 RL - WA Rate Refunds	172,604	172,604	0 0	Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395 730.175 RL - FAS 133 Derivatives - Unrealized Gain/Loss	66,488,064	66,488,064	0 0	Regulatory liability established to record the effects of changes in fair value of certain derivative o instruments entered into to hedge the Company's future retail resource requirements.

					Regulatory liability to record benefits and administrative costs related to the California Alterna
287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	7.966	7,966	0	0	<ul> <li>Rate for Energy, or CARE, program.</li> </ul>
					Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
					representing future reclamation costs associated with the decommissioning of the Trojan Nuc
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,217,995	1,217,995	0	0	0 Plant that are in excess of those approved for recovery by regulatory authorities. Regulatory liability established to record the balancing account activities for the Utah Home E
287445 610.142 RL - UT Home Energy LifeLine	269,905	269,905	0	0	0 Lifeline Program.
	200,000	200,000	, i i i i i i i i i i i i i i i i i i i	, v	Regulatory liability established to record the balancing account activities for the Washington I
287453 610.143 RL - WA Low Energy Program	(447,201)	(447,201)	0	0	0 Income Energy Assistance Program.
					Regulatory liability established to record revenues received from customers participating in the
007 (72) 705 070 DL DLy Dry Rev OD	401,914	401.914	_		company's Blue Sky renewable energy program, which are then used to purchase renewable
287473 705.270 RL - Blue Sky Program OR	401,914	401,914	0	0	energy certificates. Regulatory liability established to record revenues received from customers participating in the second
					company's Blue Sky renewable energy program, which are then used to purchase renewable
287474 705.271 RL - Blue Sky Program WA	135,758	135,758	0	0	energy certificates.
					Regulatory liability established to record revenues received from customers participating in the
007475 705 070 DL DLy Dry Dry 04	10.010	10.040	_		company's Blue Sky renewable energy program, which are then used to purchase renewable
287475 705.272 RL - Blue Sky Program CA	40,049	40,049	0	0	0 energy certificates. Regulatory liability established to record revenues received from customers participating in the second secon
					company's Blue Sky renewable energy program, which are then used to purchase renewable
287476 705.273 RL - Blue Sky Program UT	1,323,315	1,323,315	0	0	0 energy certificates.
					Regulatory liability established to record revenues received from customers participating in the
	44,505	44,505			company's Blue Sky renewable energy program, which are then used to purchase renewable
287477 705.274 RL - Blue Sky Program ID	44,505	44,505	0	U	0 energy certificates. Regulatory liability established to record revenues received from customers participating in the second secon
					company's Blue Sky renewable energy program, which are then used to purchase renewable
287478 705.275 RL - Blue Sky Program WY	151,625	151,625	0	0	0 energy certificates.
					Regulatory liability established to record Oregon's share of the deferral of decreased depreci-
287486 415.926 RL - Depreciation Decrease - OR	686,276	686,276	0	0	0 due to the implementation of new rates on January 1, 2014.
State Carryforwards 287280 DTA State Charitable Contribution Limitation	208.375	208.375	0	0	0 Charitable contribution carryforward for state income tax purposes.
287437 DTA Net Operating Loss Carryforward-State	67,520,970	67,520,970	0	0	O State net operating loss carryforward for state income tax purposes.
			0	U	Federal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA Federal Detriment of State NOL	(14,223,162)	(14,223,162)	0	0	0 carryforward
287371 DTA 930.100 Oregon BETC Credits	280,134	280,134	0	0	<ol> <li>Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).</li> </ol>
287491 DTA BETC Purchased Credits	9,116	9,116	0	0	0 Oregon state income tax credit carryforward.
287497 DTA BETC Purchased Gain	4,490	4,490	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494 DTA Idaho ITC Carryforward 287269 DTA Colorado Tax Credit Carryforward	18,938,531 127,924	18,938,531 127,924	0	0	0 Idaho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward	275.386	275.386		0	O Colorado state income tax credit carryforward.     O California state income tax credit carryforward.
Loss Contingencies	270,000	210,000	U	•	o banoma state moone ax creat can ylorward.
					Accrued liability established as a reserve for anticipated injury and damage expense, offset b
87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis	45,033,428	45,033,428	0	0	Insurance reserve anticipated for potential claims.
Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability	0 79,214,493	79,214,493	_		0 Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:	79,214,493	79,214,493	U	U	O Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287100 Valuation Allowance for State Credit DTA	(12,936,509)	(12,936,509)	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration
	(12,936,509)	(12,936,509)	0	0	0 Valuation allowance against state income tax credits that may not be utilized before expiratio Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo
287100          Valuation Allowance for State Credit DTA           287181         205.201         Inventory Reserve - Cholla Unit 4	(12,936,509) 1,313,391	(12,936,509) 1,313,391	0 0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo
287181 205.201 Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo 0 Operating lease liabilities established pursuant to the new leasing accounting standards und
			0 0 0	0 0 0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo 0 Operating lease liabilities established pursuant to the new leasing accounting standards unde 0 842.
287181 205.201 Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0 0 0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 0 842. Accrued liability established to reserve for accounts receivable for which collection is not exp
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt	1,313,391 2,811,380 (40,763)	1,313,391 2,811,380 (40,763)	0 0 0	0 0 0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards unde 0 842. Accrued liability established to reserve for accounts receivable for which collection is not exp and for which the accumulated deferred income tax liability is expected to be reversed upon a 0 by the Internal Revenue Service.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits	1,313,391 2,811,380 (40,763) 259,680	1,313,391 2,811,380 (40,763) 259,680	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 0 842. Accrued liability established to reserve for accounts receivable for which collection is not exp and for which the accumulated deferred income tax liability is expected to be reversed upon a 0 by the Internal Revenue Service. 0 Accrued liability established to reserve for sales and use tax return audit adjustments.
287181         205.201         Inventory Reserve - Cholia Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287210         425.226         Deferred Revenue - Other	1,313,391 2,811,380 (40,763) 259,680 122,447	1,313,391 2,811,380 (40,763) 259,680 122,447	0 0 0	0 0 0 0 0 0 0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards unde 0 442. Accrued liability established to reserve for accounts receivable for which collection is not exp and for which the accumulated deferred income tax liability is expected to be reversed upon a 0 by the internal Revenue Service. 0 Accrued liability established to reserve for sales and use tax return audit adjustments. 0 Accrued payments recognized for tax and not fook.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 0 842. Accrued liability established to reserve for accounts receivable for which collection is not exp and for which the accumulated deferred income tax liability is expected to be reversed upon a 0 by the Internal Revenue Service. 0 Accrued liability established to reserve for sales and use tax return audit adjustments. 0 Advanced payments recognized for tax and not for book. 0 Reserve against receivable due from joint owners.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287210         425.226         Deferred Revenue - Other	1,313,391 2,811,380 (40,763) 259,680 122,447	1,313,391 2,811,380 (40,763) 259,680 122,447	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     Ø42.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     O by the Internal Revenue Service.     Ø Accrued liability established to reserve for sales and use tax return audit adjustments.     Ø Accrued liability established to reserve for sales and use tax return audit adjustments.     Ø Accrued payments recegnized for tax and not for book.     Ø Reserve against receivable due from joint owners.     Ø Accrued final reclamation expenditures for the Trapper mine.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287211         910.245         Contra Receivable Joint Owners	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     O     Operating lease liabilities established pursuant to the new leasing accounting standards unde     B42.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     O by the Internal Revenue Service.     Accrued liability established for reserve for sales and use tax return audit adjustments.     Accrued liability established for reserve for sales and use tax return audit adjustments.     Accrued liability established for reserve for for book.     Reserve against receivable due from joint owners.     Accrued final reclamation expenditures for the Trapper mine.     Accrued liabilities elated to the purchase of the Chehalis plant not currently deductible for in
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         452.260         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751	1,313,391 2,811,380 (40,763) 259,880 122,447 6,285 2,684,486 57,751	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     B42.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     O by the intermal Revenue Service.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued payments recegnized for tax and not for book.     Reserve against receivable due from joint owners.     Accrued final reclamation expenditures for the Trapper mine.     Accrued inabilities related to the purchase of the Chehalis plant not currently deductible for in     Accrued final treesens.     Regulated environmental remediation costs required at various abandoned/closed mines and
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     O     Departing lease liabilities established pursuant to the new leasing accounting standards unde     842.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     by the Internal Revenue Service.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to the reversed upon returners.     Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines and     work sites.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         452.260         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation	(40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911	1,313,391 2,811,380 (40,763) 259,880 122,447 6,285 2,684,486 57,751 15,675,911	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     0 by the Internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to the purchase of the Chehalis plant not currently deductible for in     0 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     1 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         452.260         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751	1,313,391 2,811,380 (40,763) 259,880 122,447 6,285 2,684,486 57,751	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     O     Deprating lease liabilities established pursuant to the new leasing accounting standards unde     842.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     by the Internal Revenue Service.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     to tax sites.     Regulated environmental remediation costs required at various abandoned/closed mines     Non-regulated environmental remediation costs required at various abandoned/closed mines     O bork row ksites.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         452.260         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability- Non Regulation	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     0 by the Internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to the purchase of the Opok.     0 Reserve against receivable due from joint owners.     0 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     0 tax purpoess.     Regulated environmental remediation costs required at various abandoned/closed mines     0 work sites.     Non-regulated on vironmental remediation costs required at various abandoned/closed mines     0 other work sites.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287193         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability- Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve	1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     0 by the intermal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to the purchase of the Dook.     0 Reserve against receivable due from joint owners.     0 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     0 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated invironmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated onvironmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated onvironmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated onvironmental remediation costs required at various abandoned/closed mines     0 other work sites.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         452.260         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability- Non Regulation	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     B42     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     by the Internal Revenue Service.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for tax and not for book.     Reserve against receivable due from joint owners.     Accrued liability new to recognized for tax and not for book.     Regulated environmental remediation costs required at various abandoned/closed mines and     work sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     ot owr k sites.     Regulatory liability used to record the Oregon allocation of injury and damage insurance reco     in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     orecovered in excess of insurance claims incurred.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287183         425.160         Lease Liability (Operating Lease)           287210         505.115         Sales & Use Tax Audits           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability. Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liability - Property Insurance Reserve - CA	1,313,391 2,811,380 (40,763) 255,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199)	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199)	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     0 by the Internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to the purchase of the took.     0 Reserve against receivable due from joint owners.     0 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     0 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated the View of the California allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulated property damage
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287193         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability- Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve	1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     B42     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     by the Internal Revenue Service.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for the sales and use tax return audit adjustments.     Accrued liability established to reserve for tax and not for book.     Reserve against receivable due from joint owners.     Accrued liability on expenditures for the Trapper mine.     Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     Varoses.     Regulated environmental remediation costs required at various abandoned/closed mines and     vork sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     Other work sites.     Regulatory liability used to record the Oregon allocation of injury and damage insurance record     in excess of insurance claims incurred.     Regulatory liability used to record the Claiffornia allocation of storm-related property damage     orecovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     orecovered in excess of insurance claims incurred.
287181         205.201         Inventory Reserve - Cholia Unit 4           287183         425.160         Lease Liability (Operating Lease)           287183         425.115         Sales & Use Tax Audits           287210         505.115         Sales & Use Tax Audits           287211         452.260         Deferred Revenue - Other           287212         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287217         715.810         Chehalis Mitigation Obligation           287241         605.301         Environmental Liability - Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - WA Property Insurance Reserve - CA           287256         705.452         Reg Liab - WA Property Insurance Reserve	1,313,391 2,811,380 (40,763) 255,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199)	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199)	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     0 by the Internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to the purchase of the Chehalis plant not currently deductible for in     0 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     0 Iax purposes.     Non-regulated environmental remediation costs required at various abandoned/closed mines an     0 ofter work sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines an     0 other work sites.     Regulatory liability used to record the Oregon allocation of injury and damage insurance record     in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulated is to rec
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287219         715.810         Chehalis Mitigation Obligation           287214         605.301         Environmental Liability - Regulation           287219         715.810         Chehalis Mitigation Obligation           287214         605.302         Environmental Liability - Non Regulation           287214         605.302         Environmental Liability - Non Regulation           287251         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liability - Property Insurance Reserve - CA           287256         705.452         Reg Liab - WA Property Insurance Reserve           287257         705.453         Reg Liab - ID Property Insurance Reserve	1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709)	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709)	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     B42     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     by the Internal Revenue Service.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for the sales and use tax return audit adjustments.     Accrued liability established to reserve for tax and not for book.     Reserve against receivable due from joint owners.     Accrued liability on expenditures for the Trapper mine.     Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     Varoses.     Regulated environmental remediation costs required at various abandoned/closed mines and     vork sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     Other work sites.     Regulatory liability used to record the Oregon allocation of injury and damage insurance record     in excess of insurance claims incurred.     Regulatory liability used to record the Claiffornia allocation of storm-related property damage     orecovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     orecovered in excess of insurance claims incurred.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287193         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287210         505.115         Sales & Use Tax Audits           287211         452.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287241         605.301         Environmental Liability - Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - OR Injuries & Damages Reserve           287256         705.452         Reg Liab - WA Property Insurance Reserve           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287258         705.454         Reg Liab - UP Property Insurance Reserve	1,313,391 2,811,380 (40,763) 255,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     0 by the Internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to the purchase of the Chehalis plant not currently deductible for in     0 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines     0 work sites.     Non-regulated on vironmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulatory liability used to record the Catiornia allocation of injury and damage insurance caims incurred.     Regulatory liability used to record the Galifornia allocation of storm-related property damage     0 recovered in excess of insurance calams incurred.     Regulatory liability used to record the Galifornia allocation of storm-related property damage     0 recovered in excess of insurance calams incurred.     Regulatory liability used to record the Galifornia allocation of storm-related property damage     0 recovered in excess of insurance calams incurred.     Regulatory liability used to record the Galifornia allocation of storm-related property damage     0 recovered in excees of insurance calams incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record     in excess of insurance daims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record     in excess of insurance daims incurred.     Regulatory liability used
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287219         715.810         Chehalis Mitigation Obligation           287214         605.301         Environmental Liability - Regulation           287219         715.810         Chehalis Mitigation Obligation           287214         605.302         Environmental Liability - Non Regulation           287214         605.302         Environmental Liability - Non Regulation           287251         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liability - Property Insurance Reserve - CA           287256         705.452         Reg Liab - WA Property Insurance Reserve           287257         705.453         Reg Liab - ID Property Insurance Reserve	1,313,391 2,811,380 (40,763) 255,680 122,447 5,265 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,064,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     O     O     Oerating lease liabilities established pursuant to the new leasing accounting standards und     842.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     O by the Internal Revenue Service.     O Accrued liability established to reserve for saless and use tax return audit adjustments.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Advanced payments receivable due from joint owners.     O Accrued liability established to reserve for tax and not for book.     O Reserve against receivable due from joint owners.     O Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     O tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines an     Owork sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     O ther work sites.     Regulatory liability used to record the Cregon allocation of storm-related property damage     Inecovered in lability used to record the California allocation of storm-related property damage     Regulatory liability used to record the Washington allocation of storm-related property damage     recovered in akcess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record     in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record     in excess of insurance to record the Utah allocation of storm-related property damage record     in excers of insurance to record the Washington allocation of s
287181         205.201         Inventory Reserve - Cholia Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287212         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287217         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - OR Injuries & Damages Reserve           287256         705.452         Reg Liab - WA Property Insurance Reserve           287257         705.453         Reg Liab - UP roperty Insurance Reserve           287258         705.453         Reg Liab - UT Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve - WY	1,313,391 2,811,380 (40,763) 255,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     0 by the internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for book.     0 Reserve against receivable due from joint owners.     0 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     0 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated used to record the California allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the Utah allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used to r
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287193         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287210         505.115         Sales & Use Tax Audits           287211         452.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287241         605.301         Environmental Liability - Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - OR Injuries & Damages Reserve           287256         705.452         Reg Liab - WA Property Insurance Reserve           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287258         705.454         Reg Liab - UP Property Insurance Reserve	1,313,391 2,811,380 (40,763) 255,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     842.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     0 by the internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for tax and not for book.     0 Reserve against receivable due from joint owners.     0 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     0 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines and     verk sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulatory liability used to record the Oregon allocation of injury and damage insurance reco     in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage
287181         205.201         Inventory Reserve - Cholia Unit 4           287183         425.160         Lease Liability (Operating Lease)           287193         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287217         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - OR Injuries & Darnages Reserve           287254         705.450         Reg Liab - NOR Injuries & Darnages Reserve           287256         705.452         Reg Liab - WA Property Insurance Reserve           287257         705.453         Reg Liab - UT Property Insurance Reserve           287258         705.454         Reg Liab - UT Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve - WY           287270	1,313,391 2,811,380 (40,763) 255,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957)		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     0 by the internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for took.     0 Reserve against receivable due from joint owners.     0 Accrued liability established to the purchase of the Chehalis plant not currently deductible for in     0 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated used to record the California allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Utah allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287216         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - OR Injuries & Damages Reserve           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287258         705.454         Reg Liab - UT Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve - WY           287270	1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889	1,313,391 2,811,380 (40,763) 259,680 (122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,489,97) 242,889		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon n     0 by the Internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to the purchase of the Chehalis plant not currently deductible for in     0 Accrued liability established to the purchase of the Chehalis plant not currently deductible for in     0 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines and     work sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     0 dher work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 dher work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 dher work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 dher work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 diner work sites.     Regulatory liability used to record the California allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage to eccort be Ush allocation of storm-related property damage to eccort be Ush allocation of storm-related property damage to ecovered in excess of insurance cl
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         452.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287214         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287214         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - UR Inpuries & Damages Reserve           287254         705.450         Reg Liab - UR Inpuries & Damages Reserve           287255         705.452         Reg Liab - UR Property Insurance Reserve           287256         705.453         Reg Liab - UT Property Insurance Reserve           287259         705.455         R Property Insurance Reserve           287259 </td <td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 247,582 158,050 230,451 (22,480,957) 242,889 501,567</td> <td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,967) 242,889 501,567</td> <td></td> <td>-</td> <td>Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo O Oerrating lease liabilities established pursuant to the new leasing accounting standards und 842. 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287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287216         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - OR Injuries & Damages Reserve           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287258         705.454         Reg Liab - UT Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve - WY           287270	1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889	1,313,391 2,811,380 (40,763) 259,680 (122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,489,97) 242,889		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     Ø42.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     Ø by the Internal Revenue Service.     Ø Accrued liability established to reserve for sales and use tax return audit adjustments.     Ø Accrued liability established to reserve for sales and use tax return audit adjustments.     Ø Accrued liability established to reserve for sales and use tax return audit adjustments.     Ø Accrued liability established to reserve for sales and use tax return audit adjustments.     Ø Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     Ø have the final reclamation expenditures for the Trapper mine.     Accrued liability used to record the Oregon allocation of injury and damage insurance record     in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     frecovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     frecovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory li
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287216         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - UR Injuries & Damages Reserve           287254         705.450         Reg Liab - UR Property Insurance Reserve           287256         705.452         Reg Liab - UR Property Insurance Reserve           287258         705.454         Reg Liab - UT Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve           287259	1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,664,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     842.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     by the Internal Revenue Service.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for tax and not for book.     Reserve against receivable due from joint owners.     Accrued liability established to reserve for the Chehalis plant not currently deductible for in     Accrued liability established to receive for the Chehalis plant not currently deductible for in     Accrued liability used to record the Oregon allocation of injury and damage insurance record     ne work sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     other work sites.     Regulatory liability used to record the Oregon allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Utah allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record     in excess of insurance claims incurred.     Regulatory liability used to record the Utah allocation of storm-related property damage record     in excess of insurance claims incurred.     Regulatory liability u
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         452.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287214         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287214         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - UR Inpuries & Damages Reserve           287254         705.450         Reg Liab - UR Inpuries & Damages Reserve           287255         705.452         Reg Liab - UR Property Insurance Reserve           287256         705.453         Reg Liab - UT Property Insurance Reserve           287259         705.455         R Property Insurance Reserve           287259 </td <td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 247,582 158,050 230,451 (22,480,957) 242,889 501,567</td> <td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,967) 242,889 501,567</td> <td></td> <td>-</td> <td>Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 842. 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287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287214         605.715         Trapper Mine Contract Obligation           287214         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287214         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - WA Property Insurance Reserve - CA           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287258         705.454         Reg Liab - UP Property Insurance Reserve           287259         705.455         R Property Insurance Reserve - WY <t< td=""><td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066</td><td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,664,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066</td><td></td><td>-</td><td>Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 842. 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287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287214         605.715         Trapper Mine Contract Obligation           287214         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287214         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - WA Property Insurance Reserve - CA           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287258         705.454         Reg Liab - UP Property Insurance Reserve           287259         705.455         R Property Insurance Reserve - WY <t< td=""><td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066</td><td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,664,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066</td><td></td><td>-</td><td>Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 842. 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287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         505.115         Sales & Use Tax Audits           287216         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287216         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - UP property Insurance Reserve - CA           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287259         705.454         Reg Liab - UP Property Insurance Reserve           287250         705.455         RL - Property Insurance Reserve - WY           <	1.313,391 2.811,380 (40,763) 259,680 122,447 6.225 2.684,486 5.7,751 15,675,911 5.78,038 901,427 (328,199) (123,709) 2.74,582 158,050 2.30,451 (22,480,957) 2.42,889 5.01,567 3.11,066 1.37,558 891,959	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066 137,558		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     842.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon 1     O by the Internal Revenue Service.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     tax process.     Regulated environmental remediation costs required at various abandoned/closed mines an     o work sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     o dher work sites.     Regulatory liability used to record the California allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage reco     li nexcess of insurance claims incurred.     Regulatory liability associated with the acceptance of storm-related property damage reco     li nexcess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage reco     li nexcess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage reco     li nexcess of insurance
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         425.226         Deferred Revenue - Other           287214         425.226         Deferred Revenue - Other           287214         605.715         Trapper Mine Contract Obligation           287214         605.301         Environmental Liability - Regulation           287214         605.302         Environmental Liability - Non Regulation           287214         605.302         Environmental Liability - Non Regulation           287240         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liability - Property Insurance Reserve - CA           287257         705.453         Reg Liab - UP Property Insurance Reserve           287258         705.454         Reg Liab - UP Property Insurance Reserve           287259         705.455         R Property Insurance Reserve - WY           28	1,313,391 2,811,380 (40,783) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066 137,558 891,959 4,772,791	1,313,391 2,811,380 (40,763) 259,680 122,447 6,258 2,064,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066 137,558 0 0		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 842 Accrued liability established to reserve for accounts receivable for which collection is not exp and for which the accumulated deferred income tax liability is expected to be reversed upon i by the Internal Revenue Service. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for the Stable Service. Accrued liability established to reserve for tax and not for book. Reserve against receivable due from joint owners. Accrued liability established to reserve for the Chehalis plant not currently deductible for in Caccrued liability used to record the Durchase of the Chehalis plant not currently deductible for in Non-regulated environmental remediation costs required at various abandoned/closed mines and work sites. Regulatory liability used to record the Oregon allocation of injury and damage insurance reco in excess of insurance claims incurred. Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory liability used to record the Utah allocation of storm-related property damage record in excess of insurance claims incurred. Regulatory liability used to record the Utah allocation of storm-related property damage record in excess of insurance claims incurred. Regulatory liability used to record the Washington allocation of storm-related property damage record in excess of insurance claims incurred. Regulatory liability used to record the Utah al
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         505.115         Sales & Use Tax Audits           287216         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287216         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - UP property Insurance Reserve - CA           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287259         705.454         Reg Liab - UP Property Insurance Reserve           287250         705.455         RL - Property Insurance Reserve - WY           <	1.313,391 2.811,380 (40,763) 259,680 122,447 6.225 2.684,486 5.7,751 15,675,911 5.78,038 901,427 (328,199) (123,709) 2.74,582 158,050 2.30,451 (22,480,957) 2.42,889 5.01,567 3.11,066 1.37,558 891,959	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066 137,558		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 842. Accrued liability established to reserve for accounts receivable for which collection is not exp and for which the accumulated deferred income tax liability is expected to be reversed upon i by the Internal Revenue Service. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for tax and not for book. Reserve against receivable due from joint owners. Accrued liability established to reserve for the Chehalis plant not currently deductible for in Caccued liability established to receive for the Chehalis plant not currently deductible for in Caccued liability used to record the Oregon allocation of injury and damage insurance reco in excess of insurance claims incurred. Regulatory liability used to record the Cregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory liability used to record the Uah allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory liability used to record the Uah allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory liability used to record the Uah allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory liability used to record the Uah allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory liability used to record the Uah allocation of storm-related property dam

287391 425.320 N Umpaua Settlement Agreement	5,192,522	5,192,522	0			Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
						Accrued liability associated with the acceptance of the Bear River FERC license for various
287392 425.120 Bear River Settlement Agreement	4.045.714	4,045,714	0			settlement obligations.
	1,010,711	1,010,111	· ·			Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393 425.110 Tenant Lease Allowances	7.637	7.637	0			be amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	365.090	365,090	0			Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417 605.710 Reverse Accrued Final Reclamation	492.602	492,602	0			Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430 505.125 Accrued Royalties	3,801,851	3,801,851	0			Accrued liability for royalty payments to the Mineral Management Service on coal production.
						Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers,
						a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447 720.830 Western Coal Carr Ret Med Accrual	1.554.611	0	0	(		Mine to the Hunter plant.
					.,	Deferred tax account represents the difference between book income capitalized to inventory and
287482 205.025 Fuel Cost Adjustment	217.246	217.246	0	0	0 0	taxable income from Bridger coal.
287807 Non-curr def ed tax cor ben of int	385,990	385,990	0	(		Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	(14,478)	(14,478)	0	(	0	Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int	83.446	83,446	0	(	0	Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	(3,130)	(3,130)	0	(	0	Non-current state benefit of interest on uncertain positions.
Rounding	4	4	0	(	0	
Subtotal - p234	695,784,538	672,859,934	891,959	(	22,032,645	
Less FASB 109 Above if not separately removed	(63,540,697)	(63,540,697)	0	(	0	
Less FASB 106 Above if not separately removed	1,554,611	0	0	(	1,554,611	
Total	757,770,624	736,400,631	891,959	0	20.478.034	

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

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

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

PacifiCorp

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

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

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

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

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

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

	Α	В	С	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147 §1031 Exchange	(111,999)	(111,999)	0	0		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code 0 Section 1031, otherwise knows as a "like-kind exchange."
287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,009,734)	(4,009,734)	0	0		Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101 Amortization NOPAs 99-00 RAR	2,901	2,901	0	0		Book-tax difference for the capitalization and depreciation of legal fees associated with the re- 0 licensing of specific hydro generation facilities.
287610	105.403 Asset Retirement Obligation	(29,066,156)	(29,066,156)	0	0		0 Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142 Avoided Costs	227,190,163	227,190,163	0	0		0 Book-tax basis difference for the capitalization of interest for income tax purposes.
							Book-tax basis difference for the capitalization of interest for income tax purposes specifically
287704	105.143 Basis Intangible Difference	(199,397)	0	0	(199,397)		0 related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120 Book Depreciation	3,418,397,235	3,418,397,235	0	0		0 Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss	13,516,323	13,516,323	0	0		0 Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
							Book-tax basis difference related to test energy revenues which are received/earned for power
287605	105.146 Capitalization of Test Energy	5,627,948		0	0		0 produced by generating plants during the construction period and sold or used by the utility.
287605	105.137 Capitalized Depreciation	(26,944,402)	(26,944,402)	0	0		0 Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100 Capitalized labor and benefit costs	26,317,144	26,317,144	0	0		0 Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0		0 Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	Direct Assignment: Transmission Fixed Assets	0	835,947,703	(835,947,703)	0		0 PowerTax Report #257: Transmission Book Allocation Group.
287605	Direct Assignment: Intangible Fixed Assets	0	38,751,230	0	0		0) PowerTax Report #257: Intangible Book Allocation Group.
287605	Direct Assignment: General Fixed Assets	0	120,661,428	0	0	(120,661,42	<ol> <li>PowerTax Report #257: General Book Allocation Group.</li> </ol>

287605 105.153 Contract Liability Basis Adj - Chehalis	(57,751	) (57,751)	0	0		Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605 105.151 Contract Liability Basis Adj - Eagle Mountain		0 0	0	0	0	tax purposes. Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605 105.130 Contribution in Aid of Construction	364,049,58	1 364,049,581	0	0		Book-tax basis difference related to contributions in aid of construction.
287605 105.175 Cost of Removal	(266.976.961	) (266,976,961)	0			Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224 145.030 CWIP Reserve	1.684.22		0	0		Reserve established for inactive projects included in CWIP.
	1,001,22	1,001,221	Č.	Č.	· · · ·	Book-tax basis difference related to the Allowance for Funds Used During Construction, which
						consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
287605 105.141 Debt AFUDC	(197,289,865	(197,289,865)				purposes, and the Internal Revenue Code requires a different formula related to the capitalization
287605 105.141 Debt AFUDC	(197,289,865	(197,289,805)	U	U	U	interest on debt. Deferred tax balance associated with the protected property-related excess deferred income tax
287607 105.117 Effects of Ratemaking - Fixed Assets Fed or	ly - PMI (1,751,293	(1,751,293)	0	0	0	balances for PMI's portion of Bridger Coal Company's fixed assets.
201001 100.111 Encols of Ratemaking - Fixed Assets Fed of	(1,701,230	(1,701,200)	•	Ū	v	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
						that have been previously been paid by customers at a tax rate higher than the current tax rate and
						are probable of being refunded as the temporary book-tax differences reverse and the amount of
						tax benefits associated with fixed assets that have previously been flowed through to customers
287605 105.115 Effects of Ratemaking - Fixed Assets Flowth	rough (40.955.855	(40.955.855)	0	0	0	and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
Ended of Ratemaking Price Roots Flow	(18,000,000	(10,000,000)	Č.	Č.	· · · ·	Book-tax basis difference related to the Allowance for Funds Used During Construction, which
						consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
007005 405 400 E-wike AFUDO	(151 507 04)	(454 507 040)				purposes, and the Internal Revenue Code requires a different formula related to the capitalization
287605 105.139 Equity AFUDC	(151,587,349	) (151,587,349)	U	U	U	interest on debt. PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928 425.310 Hydro Relicensing Obligation	(2,717,825	(2,717,825)	0	0	0	North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605 105.125 Tax Depreciation	(5,696,577,393	(5,696,577,393)	0	Ő	0	Book-tax difference for tax depreciation.
287605 105.152 Tax Fixed Asset Gain/Loss	(106,471,437	(106,471,437)	0	0	0	book-tax difference related to the disposition of capital assets.
287605 105.129 Fixed Assets - State Modifications	18.171.49	2		18,171,492		Tax adjustment to account for the difference between federal and state depreciation methodologies
287605         105.129         Fixed Assets - State Modifications           287605         105.131         Idaho Disallowed Loss	18,1/1,49	2 0 8 436,088	0	18,171,492	0	primarily resulting from states that have not adopted bonus depreciation. Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
	430,08	-30,000	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductibl
287605 105.148 Mine Safety Sec. 179E Election	(306,514	(306,514)	0	0	0	in the period paid and incurred for income tax purposes.
287929 105.460 Non-ARO Removal Costs	(290,743,067	(290,743,067)	0	0	0	Regulatory liability related to removal costs.
286605 105.136 PP&E FIN 48 Balances	(383,916	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
200003 103.130 FF &L TIN 40 balances	(303,810	(303,910)	0	0	v	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
						developed software which are deductible in the period paid and incurred for income tax purposes.
287605 320.210 R & E - Sec.174 Deduction	(7,719,946	(7,719,946)	0	0	0	These costs are capitalized for book purposes.
						Regulatory asset established to account for the cumulative GAAP to FERC timing difference in
						depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight lin over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of
286914 415.525 RA - Lease Depreciation - Timing Difference	(437,873	(437,873)	0	0	0	the lease payment less accrued lease interest.
		1				PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
						(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets	(285,026	(285,026)	0			creating basis differences between book basis and tax basis for the solar arrays.
207003 100.110 IA- Solar ITC Basis Auj Fixed Assets	(200,020	(203,020)	0	0	v	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.160 Reclass to §1031 & 1033 Exchange Normal	zation Adj - General Fixed Assets 3,836,49	3 0	0	0	3,836,493	income tax normalization rules.
						Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.160 Reclass to §1031 &1033 Exchange Normali:	zation Adj - Transmission 173,24	1 0	173,241	0	0	income tax normalization rules. Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605 105.131 Reclass to Pollution Control Facilities Depre	ciation 134,154,54	4 134,154,544	0	0	0	account 281.
						Book-tax basis difference related to relocation reimbursements, which depending on whether or no
						the benefit of the relocation is for the benefit of the general public may or may not be taxable and
287605 105.140 Reimbursements	24,826,98	4 24,826,984	0	0	0	depreciable for income tax purposes.
						Book-tax basis difference for expenditures which are capitalized and depreciation for book purpose and for income tax purposes are deductible in the period they are paid and incurred.
287605 105.122 Repairs Deduction	(540,824,171	) (540,824,171)	0	0	0	and for income tax, purposes are deductible in the period they are paid and incomed.
						Regulatory liability established to defer Idaho's share of the incremental decommissioning costs
287221 415.933 RL - Steam Decommissioning - ID	384,02	2 384,022	0	0	0	associated with steam assets.
287222 415.934 RL - Steam Decommissioning - UT	8,385,81	5 8,385,815	0	0	0	Regulatory liability established to defer Utah's share of the incremental decommissioning costs
201222 - 10.504 INE - Steam Decommissioning - OT	6,303,61	0,000,010	0	0	0	associated with steam assets. Regulatory liability established to defer Wyoming's share of the incremental decommissioning cost
					0	associated with steam assets
287223 415.935 RL - Steam Decommissioning - WY	2,090,66	2 2,090,662	0	0	V	Deferred tax balance related to the regulatory liability related to protected property-related EDIT for
			0	0		being an end of the regarded have been been been been been been been be
287223         415.935         RL - Steam Decommissioning - WY           287189         100.122         RL - Effects of Ratemaking - Fixed Assets -			0	0	0	PMI's portion of Bridger Coal Company fixed assets
			0	0	0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets	PMI Fed Only 1,751,29 (197,855,261	3 1,751,293 ) (197,855,261)	0	0	0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and
287189 100.122 RL - Effects of Ratemaking - Fixed Assets -	PMI Fed Only 1,751,29	3 1,751,293 ) (197,855,261)	0	0 0 0 0	0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs.
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability	PMI Fed Only 1,751,29 (197,855,261 290,743,06	3 1,751,293 ) (197,855,261) 7 290,743,067	0	0 0 0	0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets	PMI Fed Only 1,751,29 (197,855,261	3 1,751,293 ) (197,855,261) 7 290,743,067	0 0 0 0	0 0 0 0	0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability	PMI Fed Only 1,751,29 (197,855,261 290,743,06	3 1,751,293 ) (197,855,261) 7 290,743,067	0 0 0 0	0 0 0 0	0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability	PMI Fed Only 1,751,29 (197,855,261 290,743,06	3 1,751,293 ) (197,855,261) 7 290,743,067	0 0 0 0	0 0 0 0	0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471	3 1,751,293 ) (197,855,261) 7 290,743,067 ) (2,802,471)	0 0 0 0	0 0 0 0	0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-fax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 242. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibl
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability	PMI Fed Only 1,751,29 (197,855,261 290,743,06	3 1,751,293 ) (197,855,261) 7 290,743,067 ) (2,802,471)	0	0	0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of capitalized and depreciated. Under the new method of accounting, the expenditures are deductibl for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibl for income tax purposes.
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471	3 1,751,293 ) (197,855,261) 7 290,743,067 ) (2,802,471)	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-fax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 242. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new nethod of accounting, the expenditures are deductibl for income tax nurposes in the neriod they are naid and incurred The projects are qualified for the 30% solar investment tax cred (ITC). The tax basis of the solar
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471	3 1,751,293 ) (197,855,261) 7 290,743,067 ) (2,802,471) ) (157,570,922)	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCory changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibil for income tax numonses in the neriod thev are naid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar TC, therefore creating basis differences
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets -           287313         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)           287605         105.123         Sec. 481a Adjustment - Repair Deduction           287605         105.116         Solar ITC Basis Adjustment	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471 (157,570,922 (60,726	3 1,751,293 ) (197,855,261) 7 290,743,067 ) (2,802,471) ) (157,570,922) ) (60,726)	0	0	0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory itability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCory changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibil for income tax numoses in the neriod thev are naid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar arrays. Book-tax difference related to different methods for computing deductible periodic depletion for
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287183         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)           287605         105.123         Sec. 481a Adjustment - Repair Deduction           287605         105.116         Solar ITC Basis Adjustment           287771         110.205         Tax Depletion-SRC	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471 (157,570,922	3 1,751,293 ) (197,855,261) 7 290,743,067 ) (2,802,471) ) (157,570,922) ) (60,726)	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory itability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCory changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibil for income tax numoses in the neriod thev are naid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar arrays. Book-tax difference related to different methods for computing deductible periodic depletion for
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets -           287131         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)           287605         105.123         Sec. 481a Adjustment - Repair Deduction           287605         105.116         Solar ITC Basis Adjustment           287701         110.205         Tax Depletion-SRC           287301         105.471         UT Klamath Relicensing Costs	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471 (157,570,922 (60,726	3 1,751,293 ) (197,855,261) 7 290,743,067 ) (2,802,471) ) (157,570,922) ) (60,726)			0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-fax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax numoses in the nericd thex are naid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets -           287131         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)           287605         105.116         Solar ITC Basis Adjustment - Repair Deduction           287705         105.116         Solar ITC Basis Adjustment           287701         10.205         Tax Depletion-SRC           287301         105.471         UT Klamath Relicensing Costs           Subtotal - p275         Image: Part Part Part Part Part Part Part Part	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471 (157,570,922 (60,726 56,89 (3,180,340,057) (3,180,340,057)	3 1,751,293 1,751,293 1,290,743,067 2,290,743,067 1,2,802,471) 1,(157,570,922) 1,(157	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory itability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCory changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibil for income tax numoses in the neriod thev are naid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar arrays. Book-tax difference related to different methods for computing deductible periodic depletion for
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)           287605         105.123         Sec. 481a Adjustment - Repair Deduction           287605         105.123         Sec. 481a Adjustment - Repair Deduction           287605         105.116         Solar ITC Basis Adjustment           287771         110.205         Tax Depletion-SRC           28701         105.471         UT Klamath Relicensing Costs           Subtotal - p275         Icess FASB 109 Above if not separately removed	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471 (157,570,922 (60,726 56,89	3 1,751,293 1,751,293 1,290,743,067 2,290,743,067 1,2,802,471) 1,(157,570,922) 1,(157	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory itability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCory changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibil for income tax numoses in the neriod thev are naid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar arrays. Book-tax difference related to different methods for computing deductible periodic depletion for
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets -           287313         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)           287605         105.116         Solar ITC Basis Adjustment - Repair Deduction           287605         105.116         Solar ITC Basis Adjustment           287711         110.205         Tax Depletion-SRC           287001         105.471         UT Klamath Relicensing Costs           Subtolal - p275	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471 (157,570,922 (60,726 56,89 (3,180,340,057) (3,180,340,057)	3 1,751,293 1,751,293 1,000,743,067 2,290,743,067 1,000,726 1	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0 0 0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory itability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCory changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibil for income tax numoses in the neriod thev are naid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar arrays. Book-tax difference related to different methods for computing deductible periodic depletion for

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

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

# PacifiCorp

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

A A	в	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283 FERC 283 - Regulatory Assets						
						Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in
286688 320.287 RA - Pension Settlement - UT	(1,780,769)	(1,780,769)	0	0		0 2021. Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred
286887 320.286 RA - Pension Settlement - OR	(2,732,578)	(2,732,578)	0	0		0 in 2021. Regulatory asset established to defer Wyoming's portion of the pension settlement loss that
286889 320.288 RA - Pension Settlement - WY	(1,261,910)	(1,261,910)	0	0		0 occurred in 2021. Regulatory asset established to record the deferral of costs associated with Washington's Equity
286890 415.100 RA - Equity Advisory Group - WA	(225,279)	(225,279)	0	0		Advisory Group pursuant to Docket UE-210414. Regulatory asset established to record the deferral of costs associated with providing bill
286891 415.943 RA - Covid-19 Bill Assist Program - OR	(3,068,440)	(3,068,440)	0	0		assistance to Oregon customers due to the COVID-19 pandemic.
286892 415.944 RA - Covid-19 Bill Assist Program - WA	(762,510)	(762,510)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(9,835)	(9,835)	0			Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
286893 415.755 RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0		Regulatory asset established to record Washington's share of major maintenance expense for the 0 Colstrip Unit No. 4.
286894 415.261 RA - Wildland Fire Protection - UT	(1,187,731)	(1,187,731)	0	0		Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire 0 Mitigation Balancing Account.
						Regulatory asset established to record the deferral of costs associated with Oregon's portion of the Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.
286895 415.262 RA - Wildfire Mitigation - OR	(17,222,109)	(17,222,109)	0	0		Regulatory asset established to account for the book value of undepreciated plant considered no
286943 415.263 RA - Wildfire Damaged Asset - OR	(445,522)	(445,522)	0	0		Ionger used and useful due to wildfire damage.     Regulatory asset established to record the deferral of Oregon revenue requirement associated with
286946 415.264 RA - TB Flats - OR	(1,410,440)	(1,410,440)	0	0		0 the remaining portion of TB Flats placed in service in 2021.
286937 415.270 RA - Electric Vehicle Charging Infrastructure - UT	1,240,185	1,240,185	o	0		Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure Program.
286896 415.734 RA - Cholla Unrecovered Plant -CA	(994,857)	(994,857)	0	0		Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898 415.736 RA - Cholla Unrecovered Plant -WY	(8,898,816)	(8,898,816)	0	0		Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0		Contra-regulatory asset established to record a probable disallowance of Washington's share of the o deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0		Contra-regulatory asset established to record a probable disallowance of California's share of the 0 deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904 415.520 RA - WA Decoupling Mechanism	(1,725,770)	(1,725,770)	0	0		Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910 415.200 RA - OR Transportation Electrification Pilot	(149,191)	(149,191)	0	0		Regulatory asset established to defer costs related to Oregon's pilot programs aimed at laccelerating transportation electrification in Oregon.
286935 415.251 RA - Low-Carbon Energy Standards - WY	(142,997)	(142,997)	0	0		Regulatory asset established to defer costs incurred to comply with Wyoming's Low-Carbon Energy 0 Standards.
286944 415.252 RA - Distribution System Plan - OR	(244,525)	(244,525)	0	0		Regulatory asset established to defer operating costs and capital investment to implement and operate the Distribution System Plan (DSP).
286911 415.430 RA - Transportation Electrification Pilot - CA	56,539	56,539	0	0		Regulatory asset established to defer costs related to California's pilot programs aimed at 0 accelerating transportation electrification in California.
286912 415.431 RA - Transportation Electrification Pilot - WA	(194,611)	(194,611)	0	0		Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286941 415.440 RA - Low Income Bill Discount - OR	(97.016)	(97.016)	0	0		Regulatory asset established to defer costs and revenues associated with Oregon's Low Income Bill Discount program.
286942 415.441 RA - Utility Community Advisory Group - OR	(20,764)	(20,764)	0	0		Regulatory asset established to defer costs and revenues associated with Oregon's Utility () Community Advisory Group.
	(665,617)	(665,617)	0	0		Regulatory asset established to account for the deferral of costs related to the Oregon Community
286913 415.720 RA - Community Solar - OR			0	0		Solar Program.     Regulatory asset established for the defer costs related to the California Fire Risk Mitigation
286917 415.260 RA - Fire Risk Mitigation - CA	(8,530,552)	(8,530,552)	0	0		Memorandum Account pursuant to Docket 19-05-042.     Regulatory asset established to account for the estimate of recoverable amounts related to the
286920 415.725 RA - Cholla U4 Closure	(3,444,096)	(3,444,096)	0	0		Cholla U4 closure.     Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0		Cholla U4 Regulatory asset - WA/FERC.     Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286925 415.728 Contra RA - Cholla U4 Closure OR	22,756	22,756	0	0		Cholla U4 Regulatory asset - OR.     Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286926 415.729 Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0		Cholla U4 Regulatory asset - UT.     Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286927         415.730         Contra RA - Cholla U4 Closure WY           286928         415.833         RA - Pension Settlement - CA	101,169 (322,239)	101,169 (322,239)	0	0		Cholla U4 Regulatory asset - WY.     Regulatory asset established to recover California's portion of pension settlement losses.
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	58.506	58,506	0	0		Regulatory asset account established to defer costs related to the California Emergency Services 0 Resiliency Programs.
286934 415.842 RA - Arrearage Payments Program - CA	(55,896)	(55,896)	0	Ű		Regulatory roughanis. Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver of arrearages) to California customers due to the COVID-19 pandemic.
287947 415.843 RA - Arrearage Payments Program - WA	57.533	57.533	0	0		Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver of arrearages) to Washington customers due to the COVID-19 pandemic.
	(2,791,555)	(2,791,555)	0	0		Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be
286930         415.426         RA - 2020 GRC - Meters Replaced by AMI - OR           286933         415.645         RA - Oregon OCAT Expense Deferral	(2,791,555) 42,786	(2,791,555) 42,786	0	0		amortized over 10 years.     Regulatory asset account established to record the difference between the amount of Oregon

						Desulatory assot astablished to record the surphase of California grouphouse gas callution
287975	415.655 RA - GHG Allocation - CA - Noncurrent	(1,344,463)	(1,344,463)	C	0	Regulatory asset established to record the purchase of California greenhouse gas pollution lemission allowances.
						Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola
286936	415.255 RA - Wind Test Energy Deferral - WY	(52,465)	(52,465)	c	0	Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599- 0 EM-21.
	*					Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to
286938	415.646 RA - Oregon Metro Business Tax	(4,783)	(4,783)	0	0	0 Docket UM 2138.
287570	415.701 RA - Deferred Intervenor Funding Grants - CA	(99,504)	(99,504)	C	0	Regulatory asset established to record funding for qualifying intervenors that are collected from 0 customers through California rates.
						Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571	415.702 RA - Lake Side Settlement - WY	(166,313)	(166,313)	C	0	sustained at the Lake Side generating plant.     Regulatory asset established to record the Washington Power Cost Adjustment Mechanism
287573	415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent	(20,441,575)	(20,441,575)	C	0	0 (PCAM) deferrals.
287576	430.110 RA - DSM Balance Reclass	(1,125,624)	(1,125,624)	C	0	0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826 RA - Pension Settlement - WA	(1,054,733)	(1,054,733)	C	0	0 Regulatory asset established to recover Washington's portion of pension settlement losses.
297500	445.940 DA Deferred Independent Evolutor Fee OD	(10,022)	(10,022)			Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to 0 request for proposal for new generation.
287590	415.840 RA - Deferred Independent Evaluator Fee - OR	(10,022)	(10,022)		0	Regulatory liability established for the portion of environmental remediation costs for which the
287591	415.301 RA - Environmental Costs - WA	857,976	857,976	C	0	0 state of Washington does not allow deferred treatment.
286949	415.305 RA - Cedar Springs II - OR	(74,695)	(74,695)			Regulatory asset established to defer Oregon's revenue requirement related to Cedar Springs II's wind generation and associated transmission placed in service in 2020.
200343			(14,000)			Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM)
287593	415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(20,771,985)	(20,771,985)	C	0	0 deferrals.
287596	415.892 RA - Deferred Excess NPC - ID - Noncurrent	(10,776,644)	(10,776,644)	c	0	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) 0 deferrals.
						Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597 287601	415.703 RA - Goodnoe Hills Settlement - WY 415.677 RA - Preferred Stock Redemption Loss - WA	(57,471)	(57,471)	0	0	0 sustained at the Goodnoe Hills generating plant.
287601	415.677 RA - Preferred Stock Redemption Loss - WA	(3,820)	(3,820)	, u	0	Regulatory asset established to record Washington's portion of stock redemption costs.     Regulatory asset established to record costs incurred for demand side management which are
287614	430.100 RA - Demand Side Management - Noncurrent	(53,992,684)	(53,992,684)	C	0	0 amortized according to guidelines established by each state regulatory jurisdiction.
						Regulatory asset established to record costs incurred for environmental clean-up, which are
287634	415.300 RA - Environmental Costs	(28,047,364)	(28,047,364)	C	0	amortized over a ten-year period for state regulatory purposes.     Regulatory asset established to record funding for qualifying intervenors that are collected from
287640	415.680 RA - Deferred Intervenor Funding Grants - OR	(744,625)	(744,625)	C	0	0 customers through Oregon rates.
007040			(07.404.404)			Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642	105.401 RA - ARO	(67,121,491)	(67,121,491)	U	0	0 retirement obligations. Asset accrued for required debt, amortized for book purposes over the remaining life of the original
287675	740.100 RA - Post Merger Loss - Reacquired Debt	(588,218)	(588,218)	C	0	0 issuance, or over the life of the new issuance if the original issuance was refinanced.
287738	320.270 RA - FAS 158 Pension Liability	(64,077,811)	(64,077,811)	C	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280 RA - FAS 158 Post Retirement Liability	105,422	105,422	·	0	Regulatory asset established to track the recoverable expenses associated with post-retirement 0 benefits liability.
	·					Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC)
287781	415.870 RA - Deferred Excess NPC - CA - Noncurrent	(2,062,994)	(2,062,994)	C	0	0 deferrals.
287783	415.880 RA - Deferred Independent Evaluator Fee - UT	(24,523)	(24,523)		0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
201103						Regulatory asset established to record the deferral of costs associated with the Utah Mine
287840	415.410 RA - Energy West Mining	(47,911,702)	(47,911,702)	C	0	0 Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841 287842	415.411         Contra RA - Deer Creek Abandonment - CA           415.412         Contra RA - Deer Creek Abandonment - ID	312,675 469,386	<u>312,675</u> 469,386	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.     Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.412 Contra RA - Deer Creek Abandonment - D 415.413 Contra RA - Deer Creek Abandonment - OR	1.131.737	1.131.737	0	0	0 Regulatory asset to record D contra regulatory asset for Deer Creek abandonment.
287845	415.415 Contra RA - Deer Creek Abandonment - WA	1,052,095	1,052,095	C	0	0 Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416 Contra RA - Deer Creek Abandonment - WY	805,531	805,531	C	0	0 Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848	320.281 RA - Post Retirement Settlement Loss	(286,595)	(286,595)		0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retire medical obligations.
287849	415.424 Contra RA - Deer Creek Abandonment	12,692,172	12,692,172	Ċ	0	<ol> <li>Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.</li> </ol>
						Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.     Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
287850	415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	U	0	0 pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition. Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the
						UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855 287858	415.421         Contra RA - UMWA Pension - WA           415.676         RA - Preferred Stock Redemption - WY	1,990,706 (8,450)	1,990,706 (8,450)	C	0	0 disposition.
287858	415.6/6 RA - Preferred Stock Redemption - WY	(8,450)	(8,450)	<u> </u>	0	Regulatory asset established to record Wyoming's portion of stock redemption costs.     Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861	415.857 RA - Deferred Overburden Costs - ID	(112,928)	(112,928)	c	0	0 regulatory order.
						Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868	415.858 RA - Deferred Overburden Costs - WY	(277,834)	(277,834)	C	0	0 regulatory order.
287871	415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1.040.805)	(1.040.805)	C	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
					, i i i i i i i i i i i i i i i i i i i	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287882	415.876 RA - Deferred Excess NPC - OR - Noncurrent	(28,860,351)	(28,860,351)	C	0	0 and Transition Adjustment Mechanism (TAM) deferrals.
287886	415.837 RA - Frozen MTM	(4,502,857)	(4,502,857)	C	0	0 Regulatory asset related to frozen mark to market derivatives. Regulatory asset established to capture the difference between renewable energy credits (RECs)
287888	415.882 RA - REC Sales Deferral - WA - Noncurrent	(113,017)	(113,017)	C	0	0 included in rates and actual RECs for the Washington jurisdiction.
287896	415.875 RA - Deferred Excess NPC - UT - Noncurrent	(51,318,727)	(51,318,727)	C	ŏ	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
007000	445.979 DA LIT Liquidation Domograp	(01.050)	(04.050)			Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
287899	415.878 RA - UT Liquidation Damages	(94,658)	(94,658)	C	U	Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at
						Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the
				C	0	0 2013 Energy Cost Adjustment Mechanism (ECAM).
287903	415.879 RA - Liquidation Damages - N2 - WY	(15,436)	(15,436)			
287903 287906	415.879     RA - Liquidation Damages - N2 - WY       415.863     RA - UT Subscriber Solar Program	(15,436) (458,940)	(15,436) (458,940)	C	0	0 Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset to record the page through heapfit to Oregon guidemore from the RPA. Qualifying
	415.879 RA - Liquidation Damages - N2 - WY 415.863 RA - UT Subscriber Solar Program			C	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying
	415.879         RA - Liquidation Damages - N2 - WY           415.863         RA - UT Subscriber Solar Program           415.699         RA - BPA Balancing Account - OR			C	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are 0 rewarded with a credit to their bill.
287906	415.863 RA - UT Subscriber Solar Program 415.699 RA - BPA Balancing Account - OR	(458,940) (218,172)	(458,940) (218,172)	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are 0 rewarded with a credit to their bill. Regulatory liability used to record the Oregon allocation of storm-related property damage
287906	415.863 RA - UT Subscriber Solar Program	(458,940)	(458,940)	C	0 0 0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are 0 rewarded with a credit to their bill. Regulatory liability used to record the Oregon allocation of storm-related property damage
287906 287911	415.863 RA - UT Subscriber Solar Program 415.699 RA - BPA Balancing Account - OR	(458,940) (218,172)	(458,940) (218,172)	00		Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are orewarded with a credit to their bill. Regulatory liability used to record the Oregon allocation of storm-related property damage of recovered in excess of insurance claims incurred. Balancing account to record the deferral of incentive benefits the Company passes on to 0 Washington customers and is reimbursed from Bonneville Power Administration (BPA).
287906 287911 287917	415.863     RA - UT Subscriber Solar Program       415.699     RA - BPA Balancing Account - OR       705.451     RL - Property Insurance Reserve - OR	(458,940) (218,172) (7,915,602)	(458,940) (218,172) (7,915,602)	0 0 0 0		Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are 0 rewarded with a credit to their bill.           Orewarded with a credit to their bill.         Regulatory liability used to record the Oregon allocation of storm-related property damage           Orecovered in excess of insurance claims incurred.         Balancing account to record the deferral of incentive benefits the Company passes on to 0           Ø Washington customers and is reimbursed from Bonneville Power Administration (BPA).         Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287906 287911 287917 287914	415.863         RA - UT Subscriber Solar Program           415.699         RA - BPA Balancing Account - OR           705.451         RL - Property Insurance Reserve - OR           715.721         RA - BPA Balancing Account - WA	(458,940) (218,172) (7,915,602) (188,755)	(458,940) (218,172) (7,915,602) (188,755)	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are orewarded with a credit to their bill. Regulatory liability used to record the Oregon allocation of storm-related property damage of recovered in excess of insurance claims incurred. Balancing account to record the deferral of incentive benefits the Company passes on to 0 Washington customers and is reimbursed from Bonneville Power Administration (BPA).

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						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
						arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
007007 400 440 DA Deles ITO Desis Advertaget, Orace Un	(00.005)	(00.005)				between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up	(92,925)	(92,925)	0	0		Of that difference. ) Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of the deferral off and sales proceeds of the deferr
287935 415.936 RA - Carbon Plant Decomm/Inventory	(287,750)	(287,750)	0	0		
						Regulatory asset established to record the balancing account activity for the costs and collections
287939 415.115 RA - Utah STEP Pilot Program Balance Account	2,803,192	2,803,192	0	0		of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942 430.112 RA - Other - Balance Reclass	(4,938,533)	(4,938,533)	0	0		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287860 415.855 RA - Storm Damage Deferral - CA	(9,513)	(9,513)	0	0		Regulatory Asset established to defer storm related costs in California.
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(2,803,192)	(2,803,192)	0	0		Regulatory asset established for the UT Solar incentive program costs.
287972 320.285 RA - Post Employment Costs	2,452,966	0	0	0	2,452,96	Regulatory asset established as an offset to the increase in post-employment obligations.
						Regulatory asset established to record Idaho's share of the deferral of increased depreciation due
						to the implementation of new rates on January 1, 2014 and the implementation of new rates
287981 415.920 RA - Depreciation Increase - Idaho	(2,570,585)	(2,570,585)	0	0		effective January 1, 2021.
						Regulatory asset established to record Utah's share of the deferral of increased depreciation due
287982 415.921 RA - Depreciation Increase - Utah	(267,592)	(267,592)	0	0		to the implementation of new rates on January 1, 2014.
						Regulatory asset established to record Wyoming's share of the deferral of increased depreciation
287983 415.922 RA - Depreciation Increase - Wyoming	(924,118)	(924,118)	0	0		due to the implementation of new rates on January 1, 2014.
						Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was
						authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to
287985 415.924 RA - Steam Deferred Depreciation - UT	(2,414,548)	(2,414,548)	0	0		Docket 20-035-04.
						Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287994 415.929 RA - Carbon Decommissioning - CA	(7,087)	(7,087)	0	0		directed in the California general rate order/stipulation.
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(24,519)	(24,519)	0	0		Regulatory asset established to record Utah's portion of stock redemption costs.
						Balancing account to record the program costs for the conversion of master metered mobile home
287997 415.862 RA - CA Mobile Home Park Conversion	(50,844)	(50,844)	0	0		parks to direct utility service.
FERC 283 - Other	0	(,,				
						Prepaid property tax book to tax differences for which the accumulated deferred income tax liability
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)		is expected to be reversed upon audit by the Internal Revenue Service
						Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909 720.815 FAS 158 Post-Retirement Asset	(10,397,017)	(10,397,017)	0	0		subsidy, required under FAS 158.
						Prepaid account established to record prepaid operating and maintenance advance payments for
286918 210.175 Prepaid - FSA O&M - East	(543,277)	(543,277)	0	0		the east side repowered wind facilities.
						Prepaid account established to record prepaid operating and maintenance advance payments for
286919 210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0		the west side repowered wind facilities.
	(,	(,,				Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336 730.120 FAS 133 Derivatives - Book Unrealized	(66,488,066)	(66,488,066)	0	0		financial instruments be valued at FMV for book purposes.
287492 OR BETC - Purchased Credits - Non-Cash	(943)	(943)	0	0		Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
						Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC
						license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000,
287564 425.130 Roque River-Habitat Enhance	(117,268)	(117,268)	0	0		escalated, over a period of 9 years for habitat enhancement.
287569 720.805 FAS 158 Funded Pension Asset	(13,137,978)	(13,137,978)	0	0		Represents the funded pension asset under FAS 158.
						Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
						acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being
287661 425.360 Hermiston Swap	(573,401)	(573,401)	0	0		amortized over the remaining life of the plant.
						Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes
287662 210.100 Prepaid Taxes - OR PUC	(361,487)	(361,487)	0	0		over a period of 12 months or less.
						Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664 210.120 Prepaid Taxes - UT PUC	(832,780)	(832,780)	0	0		months or less.
						Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes
287665 210.130 Prepaid Taxes - ID PUC	(72,180)	(72,180)	0	0		over a period of 12 months or less.
						Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 210.180 Prepaid Membership Fees	(171,356)	(171,356)	0	0		months or less.
287708 210.200 Prepaid Taxes - Property Taxes	(6,022,792)	0	0	(6,022,792)		Book-tax difference associated with the timing of deductibility of property taxes.
						Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(1.019.854)	(1,019,854)	0	0		purposes.
		( ) <b>.</b>				Deferred compensation plan investments are being treated as "trading securities" where they are
						invested based upon the plan participants' personal investment elections. Starting in July 2010, the
						investments are reflected at fair market value and any unrealized gains or losses are reflected in
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(221,686)	0	0	0	(221,686	earnings
287907 210.185 Prepaid Aircraft Maintenance	(20,582)	(20,582)	0	0		Prepaid account established for prepaid aircraft maintenance costs.
287908 210.190 Prepaid Water Rights	(137,093)	(137,093)	0	0		Prepaid account for prepaid water rights and water fees.
287915 910.937 LTIP Mark to Mkt Gain/Loss	(344,766)	0	0	0		To record unrealized gains/losses from the long term incentive plan.
Rounding	(2)	(2)	0		0	
Subtotal - p277	(565,331,047)	(557,802,975)	0		1,886,514	
Less FASB 109 Above if not separately removed	(92,925)	(92,925)	0		0	
Less FASB 106 Above if not separately removed	0	0	0		0	
Total	(565,238,122)	(557,710,050)	0	(9,414,586)	1,886,514	

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

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

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

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

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

Schedule ADIT-190

Schedule A	DIT-190	в	c	р	F	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 19							
Employee B							
287220	720.560 Pension Liability UMWA Withdrawal	19,634,111	19,634,111	0	0		0 Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
007000		5.513.378				5 540 07	Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp
287300 287324	920.182 LTIP - non current 720.200 Deferred Comp. Accrual - Cash Basis	1.667.845	0	0	0	1 667 84	8 employees. 5 Non-qualified deferred compensation plan under IRC Subsection 409A.
201024	120.200 Belefied Comp. Averaar- Gash Basis	1,001,040	•	•	· · · · ·	1,001,04	Severance accruals related to regular employment downsizing. Amounts contained in these
287326	720.500 Severance Accrual - Cash Basis	617,513	0	0	0	617,51	accounts represent accruals for both departing executives and rank and file employees.
							Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most
287327	720.300 Pension/Retirement Accrual - Cash Basis	245,912	245,912	0	0		0 constituting payments made above the IRC Subsection 415 limitations.
287332	FOF COD Vision Assessed Costs Devis (O France)	7.057.400				7.057.40	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	7,857,423	U	U	U	7,857,42	3 periods or upon termination. Accrued liability for the expected claims related to workers compensation previously held by
287373	910.580 Wasatch workers comp reserve	374.065	0	0	0	374.06	5 Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150 FAS 112 Book Reserve - Post Employee Benefits	4,966,066	0	0	0		6 Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462	720.820 FAS 158 SERP Liability	10,160,133	10,160,133	0	0		0 Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Der							
287249	415.839 NonCurr Liab - Frozen MTM	0	0	0	0		Non-current liability for frozen mark to market derivatives.
Regulatory L	labilities:						Demileter liskilite established to see al floor because to be active of to Oracia established
286945	715.295 RL - OR Flv Ash	158.887	158.887	0	0		Regulatory liability established to record fly-ash revenues to be returned to Oregon customers.
							Regulatory liability established to record fly-ash revenues to be returned to Washington customers.
286952	715.296 RL - WA Fly Ash	835,944	835,944	0	0		0
							Regulatory liability established to record the authorized plant closure costs for Jim Bridger and
287045	610.155 RL - WA - Plant Closure Costs	999,988	999,988	0	0		Colstrip Unit 4 pursuant to Docket UE-191024.
							Regulatory liability established to record the authorized deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal
287047	610.150 RL - Bridger Accelerated Depreciation & Reclamation - OR	2.683.254	2.683.254	0	0		delivered to the Jim Bridger Plant. Pursuant to Docket UE-374. Order 20-473.
201011	ore for the bridger tooler and beprovation a reolandation or	2,000,201	2,000,201	•	Č.		Regulatory liability established to record the deferral of accelerated depreciation and reclamation
							costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the
287048	705.425 RL - Bridger Accelerated Depreciation - WA	1,880,438	1,880,438	0	0		Jim Bridger Plant pursuant to Docket UE-191024.
007040							Regulatory liability established to record the giveback of excess funds collected from California
287049	705.352 RL - Klamath Dams Removal - CA	64,362	64,362	0	0		0 customers for Klamath River Dams Removal. Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287055	705.344 RL - Income Tax Deferral - WA	1,445,846	1,445,846	0	0		and reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287056	705.345 RL - Income Tax Deferral - WY	207,551	207,551	0	0		and reduced the federal income tax rate from 35% to 21%.
287058	400.440 DL Jacob Tay Develop Flowtheoust Other	(14,169,390)	(4.4.400.000)				Represents the gross-up on certain flowthrough balances unrelated to AFUDC Equity that were
287058	100.119 RL - Income Tax Property Flowthrough - Other	(14,169,390)	(14,169,390)	0	0		removed from PowerTax and will be amortized outside of PowerTax.     Regulatory liability established to record the deferral of protected property related EDIT
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	173 292	173.292	0	0		amortization for return to California customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT
287063	705.348 RL - Protected PP&E EDIT Amortization - OR	439	439	0	0		amortization for return to Oregon customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT
287065	705.350 RL - Protected PP&E EDIT Amortization - WA	1,570,068	1,570,068	0	0		amortization for return to Washington customers pursuant to regulatory order.
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	1.693.871	1.693.871	0			Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
207000	100.001 INE - FRIGHTON FRIE EDIT AMONUZATION - WT	1,053,071	1,053,071	0	0		Regulatory liability established to defer a gain on sale of property as part of an agreement with
							TerraPower. The gain recognized will be deferred and given back to customers in a future
287068	705.302 RL - Deferred Gains - TerraPower	113,616	113,616	0	0		proceeding.
							Regulatory liability established to record funds received from the Utah Public Service Commission
							(UPSC) and disbursed to UT Home Electric Lifeline Program (HELP) customers in the form of an
287069	705.242 RL - UT Bill Assistance	(124,221)	(124,221)	0	0		0 additional credit on their bill.

287111 705.287 RL - Protected PP&E EDIT - CA	7,305,038	7,305,038	0 0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0.35% to 21%.
287112 705.288 RL - Protected PP&E EDIT - ID	18.672.574	18.672.574	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 0 21%
	10,072,374	10,072,374	0 0	Regulatory liability established to defer Oregon's portion of protected property related EDIT
287113 705.289 RL - Protected PP&E EDIT - OR	81,175,414	81,175,414	0 0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
287114 705.290 RL - Protected PP&E EDIT - WA	16,859,840	16,859,840		Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from Description and the complexity of the tax of
267114 705.290 RL - PIOLECIEU PP&E EDIT - WA	10,039,040	10,039,040	0 0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT
287115 705.291 RL - Protected PP&E EDIT - WY	46,079,390	46,079,390	0 0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
287116 705.292 RL - Protected PP&E EDIT - UT	144,796,661	144,796,661	0 0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 0 21%
	111,100,001	11,100,001		Regulatory liability established to defer California's portion of non-protected property related EDIT
287121 705.294 RL - Non Protected PP&E EDIT- CA	(1)	(1)	0 0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%. Regulatory liability established to defer Washington's portion of non-protected property related
				EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate
287124 705.296 RL - Non Protected PP&E EDIT- WA	2,577,713	2,577,713	0 0	0 from 35% to 21%. Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT
287125 705.297 RL - Non Protected PP&E EDIT- WY	1,978,575	1,978,575	0 0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
287171 415.940 RL - Steam Decommissioning - CA	182,598	182,598	0 0	Regulatory liability established to recover California's portion of various steam assets incremental decommissioning as ordered in Docket A.22-05-006.
	2,632,942	2,632,942		Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger
287173         415.942         RL - Steam Decommissioning - WA           287174         705.410         RL - Cholla Decommissioning - CA	(4,398)	(4.398)	0 0	Incremental decommissioning pursuant to Docket UE-191024     Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175 705.411 RL - Cholla Decommissioning - DA	535,029	535,029	0 0	0 Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176 705.412 RL - Cholla Decommissioning - OR	1,684,492	1,684,492	0 0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177 705.413 RL - Cholla Decommissioning - UT	4,056,978	4,056,978	0 0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.     Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287178 705.414 RL - Cholla Decommissioning - WY	57,330	57,330	0 0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant. Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated
287184 705.605 RL - OR Clean Fuels Program	2,293,000	2,293,000	0 0	0 entities, to be used to fund programs that benefit Oregon customers.
287188 100.121 RL - Income Tax Property Flowthru	(62,034,806)	(62,034,806)	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
			0 0	Regulatory liability established to account for the deferral of protected property-related EDIT for
287190 100.122 RL - Income Tax Property Flowthru - PMI	441,821	441,821	0 0	0 PMI's portion of Bridger Coal Company fixed assets Regulatory liability established with respect to the excess deferred income taxes associated with the
				non-property accumulated deferred income taxes allocable to Washington resulting from the
287195 705.284 RL - Non-Property EDIT - WA	130,477	130,477	0 0	Change in the income tax rate. Regulatory liability used to track future revenue associated with recoverable post-retirement welfar
287198 320.279 RL - FAS 158 Post-Retirement	10,191,000	10,191,000	0 0	0 expenses.
287200 705.267 RL - WA Decoupling Mechanism	2,054,356	2,054,356	0 0	Regulatory liability with respect to the Washington decoupling mechanism.
287209 705.266 RL - Energy Savings Assistance (ESA) - CA	86,430	86,430		Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory
201209 105.200 RL - Energy Savings Assistance (ESA) - CA	00,430	60,430	0	<ul> <li>Iiability balancing account for California.</li> <li>Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to independent of the package and but place.</li> </ul>
287212 705.245 RL - OR Direct Access 5 Yr Opt out	879,342	879,342	0 0	implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
				Contra regulatory liability established to account for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra
				account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected
287225 605.103 ARO/Regulatory Difference - Trojan - WA	48,050	48,050	0 0	0 below-the-line.
				Regulatory liability used for financial statement presentation purposes to reclass the noncurrent portion of regulatory assets for intervenor fees to liabilities when the balance results in a credit
287237 705.755 RL - Noncurrent Reclass - Other	17,850	17,850	0 0	balance instead of a debit balance, or vice versa.     Regulatory liability established to record purchase of California greenhouse gas pollution emission
287238 705.420 RL - CA GHG Allowance Revenue	2,461,457	2,461,457	0 0	allowances     Regulatory liability established to record the deferral of the Pryor Mountain renewable energy
287252 705.263 RL - Sale of REC - WA	47,181	47,181	0 0	<ul> <li>credits revenue that will be given back to Washington customers.</li> </ul>
287262 100.100 RL ITC	40,068	40,068	0 0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287271 705.336 RL - Sale of RECs - UT	521,972	521,972	0	Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
			0	Utan's allocation of the actual REC revenue received by the Company.     Regulatory Liability established to track the difference between REC revenue included in rates and
287272 705.337 RL - Sale of RECs - WY	42,972	42,972	0 0	Wyoming's allocation of the actual REC revenue received by the Company.     Regulatory Liability established to track the difference between REC revenue included in rates and
287274 705.261 RL - Sale of RECs - OR		70.070	0 0	Oregon's allocation of the actual REC revenue received by the Company.
	72,370	72,370	V	
			0 0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where
287284 610.147 Reg Liability-Other - Balance Reclass	6,308,642	6,308,642	0 0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa.
287284         610.147         Reg Liability-Other - Balance Reclass           287299         705.265         RL - OR Energy Conservation Charge			0 0 0 0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related
	6,308,642	6,308,642	0 0 0 0 0 0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tartiff.
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons	6,308,642 1,461,498 (118,187)	6,308,642 1,461,498 (118,187)		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amorized into book income per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement oblications.
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons	6,308,642 1,461,498	6,308,642 1,461,498		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations. 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons           287312         105.402         ARO Reg Liabilities	6,308,642 1,461,498 (118,187) 16,851,366	6,308,642 1,461,498 (118,187) 16,851,366		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tariff. Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations. 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons           287312         105.402         ARO Reg Liabilities	6,308,642 1,461,498 (118,187) 16,851,366	6,308,642 1,461,498 (118,187) 16,851,366		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations. 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear 0 Plant that are in excess of those approved for recover by regulatory authorities.
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons           287312         105.402         ARO Reg Liabilities           287389         610.145         RL - DSM Balance           287441         605.100         Trojan Decommissioning Cost-Regulatory Asset	6,308,642 1,461,498 (118,187) 16,851,366 197,621	6.306,642 1,461,498 (118,187) 16,651,366 197,621 1,123,647		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 yersa. 0 Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations. 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear 0 Plant that are in excess of those approved for recovery by regulatory authorities. Regulatory liability established to recoved the balanceit account activities for the Uah Home Energy.
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons           287312         105.402         ARO Reg Liabilities           287389         610.145         RL - DSM Balance           287441         605.100         Trojan Decommissioning Cost-Regulatory Asset           287445         610.142         RL - UT Home Energy LifeLine	6.308.642 1,461,492 (118,187) 16,851,366 197,621 1,123,647 445,606	6.306,642 1,461,498 (118,187) 16,851,366 197,621 1,123,647 445,606		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 yersa. 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations. 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear 0 Plant that are in excess of those approved for recovery by regulatory authorities. Regulatory liability established to record the balancing account activities for the Utah Home Energy 0 Lifeline Program. Regulatory liability established to record the balancing account activities for the Washington Low Regulatory liability established to record the balancing account activities for the Washington Low Regulatory liability established to record the balancing account activities for the Washington Low Regulatory liability established to record the balancing account activities for the Washington Low Regulatory liability established to record the balancing account activities for the Washington Low Regulatory liability established to record the balancing account activities for the Washington Low
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons           287312         105.402         ARO Reg Liabilities           287389         610.145         RL - DSM Balance           287441         605.100         Trojan Decommissioning Cost-Regulatory Asset	6.308.642 1,461,492 (118,187) 16,851,366 197,621 1,123,647	6.306,642 1,461,498 (118,187) 16,651,366 197,621 1,123,647		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 yersa. 0 Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tariff. 1 Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations. 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. 0 Reclass of miscellaneous regulatory associated with FAS 143 asset 0 retirement obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear 0 Plant that are in excess of those approved for recover by requilatory authorities. 1 Regulatory liability established to record the balancing account activities for the Utah Home Energy 0 Lifeline Program. 2 Regulatory liability established to record the balancing account activities for the Vashington Low 0 Income Energy Assistance Program.
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons           287312         105.402         ARO Reg Liabilities           287389         610.145         RL - DSM Balance           287441         605.100         Trojan Decommissioning Cost-Regulatory Asset           287445         610.142         RL - UT Home Energy LifeLine	6.308.642 1,461,492 (118,187) 16,851,366 197,621 1,123,647 445,606	6.306,642 1,461,498 (118,187) 16,851,366 197,621 1,123,647 445,606		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 yersa. 0 Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 1 Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 2 which are then amortized into book income per approved rate order or tariff. Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 3 which are then amortized into book income per approved rate order or tariff. Regulatory liability established to record the depreciation/accretion associated with FAS 143 asset 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. 8 Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear 0 Plant that are in excess of those approved for recovery by regulatory autorities. Regulatory liability established to record the balancing account activities for the Utah Home Energy 0 Lifeline Program. Regulatory liability established to record the balancing account activities for the Washington Low 0 Income Energy Assistance Program.

					<u> </u>	
287474	705.271 RL - Blue Sky Program WA	132.483	132.483	0	compa	latory liability established to record revenues received from customers participating in the any's Blue Sky renewable energy program, which are then used to purchase renewable any antification of the statement of the statemen
201414	705.211 IKE • Dide Sky Flogram WA	132,403	132,403	0	Regul	y certificates. latory liability established to record revenues received from customers participating in the any's Blue Sky renewable energy program, which are then used to purchase renewable
287475	705.272 RL - Blue Sky Program CA	46,276	46,276	0	0 0 energ	y certificates. Idory liability established to record revenues received from customers participating in the
287476	705.273 RL - Blue Sky Program UT	1,575,468	1,575,468	0	0 0 energ	any's Blue Sky renewable energy program, which are then used to purchase renewable ty certificates.
					compa	latory liability established to record revenues received from customers participating in the any's Blue Sky renewable energy program, which are then used to purchase renewable
287477	705.274 RL - Blue Sky Program ID	51,818	51,818	0	Regul	v certificates. latory liability established to record revenues received from customers participating in the
287478 State Carry	705.275 RL - Blue Sky Program WY	150,585	150,585	0		any's Blue Sky renewable energy program, which are then used to purchase renewable v certificates.
287280	TA State Charitable Contribution Limitation DTA Net Operating Loss Carryforward-State	127,625 81,489,520	127,625 81,489,520	0	0 0 Charit	table contribution carryforward for state income tax purposes. net operating loss carryforward for income tax purposes.
	DTA Federal Detriment of State NO	(17.139.600)	(17.139.600)		Feder	ral income benefit for the deduction state taxes associated with state net operating loss
	DTA Federal Detriment of State NOL	(17,139,600) 19,619,515	(17,139,600) 19,619,515	0	0 0 carryfi 0 0 Idaho	orward. state income tax credit carryforward.
287269	DTA Colorado Tax Credit Carryforward	116,932	116,932	0	0 0 Colora	ado state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward	275,386	275,386	0	0 0 Califo	nia state income tax credit carryforward.
Loss Contin					Accru	ed liability established as a reserve for anticipated injury and damage expense, offset by the
Asset Retire	10.530/415.EInjuries & Damages Accrual - Cash Basis nent Obligations	338,021,556	338,021,556	0		ance reserve anticipated for potential claims.
287339 Other Deferr	105.400 FAS 143 ARO Liability	85,238,575	85,238,575	0	0 0 Asset	Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287953	220.105 Allowance for A/R	7,484,416	7,484,416	0		esents a reserve against revenues booked as part of the OATT true-up.
287100	Valuation Allowance for State Credit DTA	(11,702,872)	(11,702,872)	0	0 Valua	tion allowance against state income tax credits that may not be utilized before expiration.
287181	205.201 Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0	0 0	ed liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287183	425.160 Lease Liability (Operating Lease)	2,905,258	2,905,258	0	0 Opera 0 842.	ating lease liabilities established pursuant to the new leasing accounting standards under AS
					Accru	ed liability established to reserve for accounts receivable for which collection is not expected or which the accumulated deferred income tax liability is expected to be reversed upon audit
287199	220.101 Bad Debt	(40,763)	(40,763)	0	0 0 by the	e Internal Revenue Service.
287211	425.226 Deferred Revenue - Other	348,246 11,388	348,246	0	0 0 Advar	nced payments recognized for tax and not for book.
287214 287216	910.245 Contra Receivable Joint Owners 605.715 Trapper Mine Contract Obligation	11,388 2,457,889	11,388 2,457,889	0		rve against receivable due from joint owners. ed final reclamation expenditures for the Trapper mine.
	··· · · · · · · · · · · · · · · · · ·			•	Accru	ed liabilities related to the purchase of the Chehalis plant not currently deductible for income
287219	715.810 Chehalis Mitigation Obligation	57,751	57,751	0		urposes. lated environmental remediation costs required at various abandoned/closed mines and othe
287240	605.301 Environmental Liability - Regulation	20,416,204	20,416,204	0	0 0 work s	sites.
287241	605.302 Environmental Liability- Non Regulation	555,225	555,225	0	0 0 other	regulated environmental remediation costs required at various abandoned/closed mines and work sites.
287253	705.400 Reg Liab - OR Injuries & Damages Reserve	640,242	640,242		in exc	latory liability used to record the Oregon allocation of injury and damage insurance recovered sess of insurance claims incurred.
287254	705.450 Reg Liability - Property Insurance Reserve - CA	(638,151)	(638,151)	0	0 0 recove	latory liability used to record the California allocation of storm-related property damage ered in excess of insurance claims incurred.
287256	705.452 Reg Liab - WA Property Insurance Reserve	(95,098)	(95,098)	0	0 0 recove	latory liability used to record the Washington allocation of storm-related property damage ered in excess of insurance claims incurred.
287257	705.453 Reg Liab - ID Property Insurance Reserve	219,951	219,951	0	0 Regul	latory liability used to record the Idaho allocation of storm-related property damage recovere cess of insurance claims incurred.
287258	705.454 Reg Liab - UT Property Insurance Reserve	(545,089)	(545,089)	0	0 Regul	latory liability used to record the Utah allocation of storm-related property damage recovered
287259	705.455 RL - Property Insurance Reserve - WY	(1,661)	(1,661)	0	0 0 recove	latory liability used to record the Wyoming allocation of storm-related property damage ered in excess of insurance claims incurred.
287270	Valuation Allowance for DTA	(12,759,617)	(12,759,617)	0	0 0 expira	tion allowance against state net operating loss carryforwards that may not be utilized before ation.
287290	425.150 Lewis River- LWD Fund Liab	197,342	197,342	0	0 0 enhar	ed liability associated with the acceptance of the Lewis River FERC license for habitat neement.
287298	205.210 ERC Impairment Reserve	501,567	501,567	0	0 Reser	rve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of sion reduction credit.
287321	100.100 ITC	150,256	150,256	0	0 Unam	nortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105 MCI F.O.G. Wire Lease	31,597	31,597	0	Accru	Ied liability for paid, but unearned lease revenue. The lease revenue is recognized ratably on nnual service agreement period.
			1,007		Accru	ied liability for refundable cash deposits received from customers who wish to reserve mission line services. These deposits are fully refundable. The deposits are recognized as
287338	415.110 Transmission Service Deposit	1,070,561	0	1,070,561	0 0 incom	he when the service contract is fulfilled. In the service contract is fulfilled.
287340	220.100 Bad Debts Allowance - Cash Basis	7,674,455	7,674,455	0	0 0	sea many seasoned to reactive for accounts receivable for which conection is not expected
287354	505.150 Miscellaneous Current & Accrued Liability	294,101	294,101	0		ellaneous accrued liabilities related to PacifiCorp.
287370	425.215 Unearned Joint Use Pole Contract Revenue	1,083,352	1,083,352	0		ed liability for prepaid rents on company owned utility poles. ed liability associated with the acceptance of the North Umpqua FERC license for habitat
287391	425.320 N Umpqua Settlement Agreement	4,995,381	4,995,381	0	0 0 enhar	ncement. led liability associated with the acceptance of the Bear River FERC license for various
287392	425.120 Bear River Settlement Agreement	3,996,178	3,996,178	0	0 0 settler	ment obligations.
287415 287417	205.200 M&S Inventory Write-off 605.710 Reverse Accrued Final Reclamation	386,866 457,477	386,866 457,477	0	0 0 Accru	ed liability for estimated obsolete or excess inventory that will be sold for scrap. ed liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125 Accrued Royalties	3,969,738	3,969,738	0	0 0 Accru	ed liability for royalty payments to the Mineral Management Service on coal production.
					Accru a third	ed post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers d-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447	720.830 Western Coal Carr Ret Med Accrual	1,522,648	0	0	0 1,522,648 Mine 1	to the Hunter plant. red tax account represents the difference between book income capitalized to inventory and
287482	205.025 Fuel Cost Adjustment	1,744,878	1,744,878	0	0 taxabl	le income from Bridger coal. alized derivative gains and losses under FASB Statement No. 133 which requires that certa
007070	730.110 FAS 133	18,706,462 468,582	18,706,462	0	0 0 financ	cial instruments be valued at FMV for book purposes.
287673			468.582	0	0 Non-c	current federal benefit of interest on corrections.
287807	Non-curr def fed tax cor ben of int			0		
287873 287807 287817 287827 287837	Non-curr def led tax cor ben of int     Non-curr def led unc tax pos ben of int     Non-curr def sta tax cor ben of int     Non-curr def sta tax cor ben of int     Non-curr def sta unc tax pos ben of int	(18,561) (101,301 (4,013)	(18,561) 101,301 (4,013)	0	0 0 Non-c 0 0 Non-c	current federal benefit of interest on uncertain positions. current state benefit of interest on corrections. current state benefit of interest on uncertain positions.

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

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

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

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

# PacifiCorp

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

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

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

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

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

Schedule AD	017-282						
	A	в	C Gas. Prod.	D	E	F	G
		Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282			Itolatou	Holatou	riolatou	ritolatou	
100001111202							Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code
287605	105.147 §1031 Exchange	(111.999)	(111,999)	0	0		0 Section 1031, otherwise knows as a "like-kind exchange."
		(,	(,				Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(3.880.952)	(3.880.952)	0	0		0
		(11.1.1.1.1	(1				Book-tax difference for the capitalization and depreciation of legal fees associated with the re-
287766	610.101 Amortization NOPAs 99-00 RAR	(1)	(1)	0	0		0 licensing of specific hydro generation facilities.
287610	105.403 Asset Retirement Obligation	(28,797,061)	(28,797,061)	0	0		Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142 Avoided Costs	263,378,900	263,378,900	0	0		0 Book-tax basis difference for the capitalization of interest for income tax purposes.
							Book-tax basis difference for the capitalization of interest for income tax purposes specifically
287704	105.143 Basis Intangible Difference	(302,952)	0	0	(302,952)		0 related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120 Book Depreciation	3,687,390,575	3,687,390,575	0	Ó		0 Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss	13,040,224	13,040,224	0	0		0 Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
							Book-tax basis difference related to test energy revenues which are received/earned for power
287605	105.146 Capitalization of Test Energy	5,756,251	5,756,251	0	0		0 produced by generating plants during the construction period and sold or used by the utility.
287605	105.137 Capitalized Depreciation	(29,705,205)	(29,705,205)	0	0		0 Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100 Capitalized labor and benefit costs	26,391,653	26,391,653	0	0		0 Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0		0 Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	Direct Assignment: Transmission Fixed Assets	0	870,370,759	(870,370,759)	0		0 PowerTax Report #257: Transmission Book Allocation Group.
287605	Direct Assignment: Intangible Fixed Assets	0	41,664,878	0	0		78) PowerTax Report #257: Intangible Book Allocation Group.
287605	Direct Assignment: General Fixed Assets	0	132,706,980	0	0	(132,706,98	0) PowerTax Report #257: General Book Allocation Group.
							Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605	105.153 Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0		0 tax purposes.
287605	105.130 Contribution in Aid of Construction	408,293,628	408,293,628	0	0		0 Book-tax basis difference related to contributions in aid of construction.
							Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
287605	105.175 Cost of Removal	(284,893,580)	(284,893,580)	0	0		0 book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030 CWIP Reserve	1,241,377	1,241,377	0	0		Reserve established for inactive projects included in CWIP.
							Book-tax basis difference related to the Allowance for Funds Used During Construction, which
							consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
							purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105.141 Debt AFUDC	(214,524,157)	(214,524,157)	0	0		0 interest on debt.
							Deferred tax balance associated with the protected property-related excess deferred income tax
287607	105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,355,177)	(1,355,177)	0	0		0 balances for PMI's portion of Bridger Coal Company's fixed assets.
	× · ·						Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
							that have been previously been paid by customers at a tax rate higher than the current tax rate and
							are probable of being refunded as the temporary book-tax differences reverse and the amount of
							tax benefits associated with fixed assets that have previously been flowed through to customers
							and are probable of recovery as the temporary book-tax differences reverse and result in higher
287605	105.115 Effects of Ratemaking - Fixed Assets Flowthrough	(48,534,471)	(48,534,471)	0	0		0 taxable income as compared to book income

						Book-tax basis difference related to the Allowance for Funds Used During Construction, which
						consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
297205 405 120 Emilio AFUDO	(186,936,916)	(186,936,916)	0			purposes, and the Internal Revenue Code requires a different formula related to the capitalization o
287605 105.139 Equity AFUDC	(180,930,910)	(180,930,910)	U	U	L. L	Interest on debt. PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928 425.310 Hydro Relicensing Obligation	(2,370,239)	(2,370,239)	0	0	C	North Umpgua FERC license pursuant to Financial Accounting Standard 143.
287605         105.125         Tax Depreciation           287605         105.152         Tax Fixed Asset Gain/Loss	(5,985,364,521) (112,832,580)	(5,985,364,521) (112,832,580)	0	0		Book-tax difference for tax depreciation.
267 605 105.152 Tax Fixed Asset Galificuss	(112,032,300)	(112,032,500)	0	0	(	book-tax difference related to the disposition of capital assets. Tax adjustment to account for the difference between federal and state depreciation methodologies
287605 105.129 Fixed Assets - State Modifications	19,879,879	0	0	19,879,879	C	primarily resulting from states that have not adopted bonus depreciation.
287605 105.131 Idaho Disallowed Loss	449,566	449,566	0	0	(	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605 105.148 Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929 105.460 Non-ARO Removal Costs	(314,746,086)	(314,746,086)	0	0		Regulatory liability related to removal costs.
						PP&E book to tax differences for which the accumulated deferred income tax liability is expected to
286605 105.136 PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	(	be reversed upon audit by the Internal Revenue Service. Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
						developed software which are deductible in the period paid and incurred for income tax purposes.
287605 320.210 R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	These costs are capitalized for book purposes.
						Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line
						over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of
286914 415.525 RA - Lease Depreciation - Timing Difference	(489,022)	(489,022)	0	0	C	the lease payment less accrued lease interest.
						PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
						(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets	(266,133)	(266,133)	0	0	C	
207605 105 460 Declare to \$1021 \$ 1022 Evolution Manual State Add. Occurred Efford Acres	0.744 (00				0.744.100	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.160 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,711,120	0	0	0	3,711,120	Income tax normalization rules. Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.160 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	169,832	0	169,832	0	C	income tax normalization rules.
	122,977,940	122,977,940				Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605 105.131 Reclass to Pollution Control Facilities Depreciation	122,977,940	122,977,940	U	U	L L	account 281. Book-tax basis difference related to relocation reimbursements, which depending on whether or not
						the benefit of the relocation is for the benefit of the general public may or may not be taxable and
287605 105.140 Reimbursements	25,576,951	25,576,951	0	0	0	depreciable for income tax purposes.
						Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287605 105.122 Repairs Deduction	(591,871,391)	(591,871,391)	0	0	c	and for income tax, purposes are deductible in the period they are paid and incurred.
						Regulatory liability established to defer Idaho's share of the incremental decommissioning costs
287221 415.933 RL - Steam Decommissioning - ID	1,066,299	1,066,299	0	0	(	associated with steam assets. Regulatory liability established to defer Utah's share of the incremental decommissioning costs
287222 415.934 RL - Steam Decommissioning - UT	12,578,723	12,578,723	0	0	C	associated with steam assets.
× · · · · · · · · · · · · · · · · · · ·						Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs
287223 415.935 RL - Steam Decommissioning - WY	3,484,438	3,484,438	0	0	(	associated with steam assets. Balance represents the regulatory adjustment related to certain flowthrough balances, unrelated to
						AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287057 100.119 RL - Effects of Ratemaking - Fixed Assets - Other	(43,461,150)	(43,461,150)				
287189 100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,355,177	1,355,177	0	0		Deferred tax balance related to the regulatory liability related to protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
207103 100.122 THE = Effects of Ratemaning = Fixed Assets = Fivil Fed Only	1,333,177	1,333,177	U	0		Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
						that have been previously been paid by customers at a tax rate higher than the current tax rate and
287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability	(190,276,645) 314,746,086	(190,276,645) 314,746,086	0	0		are probable of being refunded as the temporary book-tax differences reverse and the amount of
28/313 105.450 RE - NOR-ARO LIADIIITY	314,740,080	314,740,080	0	0		Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915 425.155 ROU Asset (Operating Lease)	(2,906,758)	(2,906,758)	0	0	C	842.
						Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a
						change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being
						capitalized and depreciated. Under the new method of accounting, the expenditures are deductible
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	for income tax purposes in the period they are paid and incurred.
						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287605 105.116 Solar ITC Basis Adjustment	(79,619)	(79,619)	0	0	C	between book basis and tax basis for the solar arrays.
	10.000	10.110.55				Balance represents certain California-allocated flowthrough balances, unrelated to AFUDC Equity,
287071 105.270 Effects of Ratemaking - Other - CA	(3,899,818)	(3,418,506)	(481,312)			that will be amortized outside of the PowerTax Fixed Asset System. Balance represents certain Idaho-allocated flowthrough balances, unrelated to AFUDC Equity, that
287072 105.271 Effects of Ratemaking - Other - ID	(1,698,891)	(1,731,281)	32,390			will be amortized outside of the PowerTax Fixed Asset System.
						Balance represents certain Oregon-allocated flowthrough balances, unrelated to AFUDC Equity,
287073 105.272 Effects of Ratemaking - Other - OR	12,933,322	5,026,980	7,906,342			that will be amortized outside of the PowerTax Fixed Asset System. Balance represents certain Utah-allocated flowthrough balances, unrelated to AFUDC Equity, that
287074 105.273 Effects of Ratemaking - Other - UT	54,679,767	35,878,563	18,801,204			will be amortized outside of the PowerTax Fixed Asset System.
						Balance represents certain Washington-allocated flowthrough balances, unrelated to AFUDC
287075 105.274 Effects of Ratemaking - Other - WA	(926,855)	(4,173,409)	3,246,554			Equity, that will be amortized outside of the PowerTax Fixed Asset System. Balance represents certain Wyoming-allocated flowthrough balances, unrelated to AFUDC Equity,
287076 105.275 Effects of Ratemaking - Other - WY	(17,626,374)	(10,379,109)	(7,247,265)			that will be amortized outside of the PowerTax Fixed Asset System.
			(1,2.1,200)			Book-tax difference related to different methods for computing deductible periodic depletion for
287771 110.205 Tax Depletion-SRC	53,099	53,099 (4)	0	0	0	book and tax purposes.
Rounding Subtotal - p275	(3.253.177.664)	(4)	(847,943,014)	19,576,927	(170.660.738)	
Less FASB 109 Above if not separately removed	(232,382,618)	(232,382,618)	0	0	0	
Less FASB 106 Above if not separately removed Total	(3.020.795.046)	0 (2.021.768.221)	0 (847.943.014)	0 19.576.927	(170.660.738)	
10(a)	(3,020,795,046)	(2,021,708,221)	(847,943,014)	19,576,927	(170,000,738	//

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

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

Image: Note: Section of the	Schedule ADIT-283 A	в	с	D	E	F	G
Bit Bit Accord         Action         Action <th< th=""><th></th><th>Total</th><th>Gas, Prod, Dist Or Other Related</th><th></th><th></th><th></th><th>Justification</th></th<>		Total	Gas, Prod, Dist Or Other Related				Justification
numnumnumber	Account 283						
1000         1000 <th< td=""><td>rero 203 - Regulatory Assets</td><td></td><td></td><td></td><td></td><td></td><td>Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in</td></th<>	rero 203 - Regulatory Assets						Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in
0000         00000         00000         00000        <	286688 320.287 RA - Pension Settlement - UT	(495,128)	(495,128)	(	o c		0 2021.
1989         109.         10.0. Autom. Second Sec. 2000         109.000         109.000         100.000         109.000	286887 320.286 RA - Pension Settlement - OR	(2,571,757)	(2,571,757)	c	o c		0 in 2021.
1999199949	296990 220 299 DA Bancian Sattlament MV	(1 107 610)	(1 197 619)				Regulatory asset established to defer Wyoming's portion of the pension settlement loss that
gale         space							Regulatory asset established to record the deferral of costs associated with Washington's Equity
1000         1000         (1) 2007         (1)	286890 415.100 RA - Equity Advisory Group - WA	(310,426)	(310,426)	(	C C		Advisory Group pursuant to Docket UE-210414.      Regulatory accel actabilities to record the deformation accessible with providing hill
allow         allow <th< td=""><td>286891 415.943 RA - Covid-19 Bill Assist Program - OR</td><td>(2,399,625)</td><td>(2,399,625)</td><td>(</td><td>o c</td><td></td><td>assistance to Oregon customers due to the COVID-19 pandemic.</td></th<>	286891 415.943 RA - Covid-19 Bill Assist Program - OR	(2,399,625)	(2,399,625)	(	o c		assistance to Oregon customers due to the COVID-19 pandemic.
gamp         ends         gamp         ends         ends <th< td=""><td>286892 415.944 RA - Covid-19 Bill Assist Program - WA</td><td>(762 510)</td><td>(762.510)</td><td>(</td><td>o o</td><td></td><td></td></th<>	286892 415.944 RA - Covid-19 Bill Assist Program - WA	(762 510)	(762.510)	(	o o		
2019.         3.4. August Instances Science Corp. (A).         6. (1)         6. (1)         7. (1) <th7. (1)<="" th=""> <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>Regulatory asset established to record funding for qualifying intervenors that are collected from</td></th<></th7.>							Regulatory asset established to record funding for qualifying intervenors that are collected from
9889         9157         R. Magin Mananasa Rayasa Dalib, M.         9169         9157         R. Magin Mananasa Rayasa Dalib, M.         9169         9157         R. Magin Mananasa Rayasa Daliba, M.           9889         4158         R. Malkada In Strawasa The Malkada Daliba, M.         9159         R. Malkada Magana, SR.         91599         91500         91500	287047 423.100 KA - Deletreu Intervenor Funding Grants - 1D		(9,035)				Regulatory asset established to record Washington's share of major maintenance expense for the
2008         4.3.10         A. Wilder in Protection UT         Billing in Marked y Accord           2008         45.20         A. Wilder Stagen-OS         (77)33.00         (77)3.00	286893 415.755 RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	(	о <u>с</u>		0 Colstrip Unit No. 4.
Norm         Norm <th< td=""><td>296904 415 261 DA Wildland Eiro Protection LIT</td><td>(919.444)</td><td>(010 444)</td><td></td><td></td><td></td><td></td></th<>	296904 415 261 DA Wildland Eiro Protection LIT	(919.444)	(010 444)				
98895         44. Yangi Yang	200054 413.201 IVX - Wildland File Floteculor - 01	(010,444)	(010,444)				Regulatory asset established to record the deferral of costs associated with Oregon's portion of the
Base         Base <th< td=""><td>206005 415 262 DA Wildfin Mitigation OD</td><td>(17.010.500)</td><td>(17.010.500)</td><td></td><td></td><td></td><td>Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.</td></th<>	206005 415 262 DA Wildfin Mitigation OD	(17.010.500)	(17.010.500)				Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.
20050         NA. Wildle Dampel Ase: -OR         (d) 2017         (d) 20	280895 415.262 RA - Wildfire Miligation - OR	(17,213,520)	(17,213,520)	L L	J (		Regulatory asset established to account for the book value of undepreciated plant considered no
2008         41.32         A. 13 Para OR.         (07.900)	286943 415.263 RA - Wildfire Damaged Asset - OR	(428,177)	(428,177)		D C		Ionger used and useful due to wildfire damage.
98.7         9.4. Decket Value Darge Instantum - IT         9.0.00         9	286946 415 264 RA - TB Flats - OR	(879.663)	(879.663)	(	o o		
98.98         49.74         94.7cm         (92.98        (92.98        (92.98 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure</td>							Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure
20086         41:7.0         A. Cools Unscover Pert CA.         (0000)        (0000)        (0000)	286937 415.270 RA - Electric Vehicle Charging Infrastructure - UT	953,904	953,904	(	0 0		
2009         45.70         A. Code bare coverage famility         (1)         (2) </td <td>286896 415.734 RA - Cholla Unrecovered Plant -CA</td> <td>(829,048)</td> <td>(829,048)</td> <td>(</td> <td>o c</td> <td></td> <td>0</td>	286896 415.734 RA - Cholla Unrecovered Plant -CA	(829,048)	(829,048)	(	o c		0
2896         15.53         RA- GR_Meno Accourt - CA         (4.09.08        (4.09.08        (4.09.08	286898 415 736 RA - Cholla Unrecovered Plant -WY	(7.962.098)	(7.962.098)	(	o o		Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
2899         45 20         A O. Transportation Electrification Pilod         2512         A Society Electrification Pilod         Regulatory association by Electrification Pilod         Regulatory association Pilod							Regulatory liability established to account for the revenue deferred as part of the CA GRC Revenue
28800         415,200         RA - OR Pranoportation Exertification Poid         351,200         0		(4,059,626)	(4,059,626)		D C		Requirement Memorandum Account.     Regulatory asset established to defer costs related to Oregon's pilot programs aimed at
28955         41.526         RA - Low-Carbon Energy Shanded - WY         230:223         0         0         0         Shanded has been previously costs and optical investment to hypland investment hy	286910 415.200 RA - OR Transportation Electrification Pilot	351,265	351,265	(	o c		0 accelerating transportation electrification in Oregon.
2884         415.322         A- Dubtoion System Plan - OR         (84.242)         (94.24	286935 415.251 RA - Low-Carbon Energy Standards - WY	230,223	230,223	C	o c		0 Standards.
2011         1.1.5.00         A. Taragontation Electrification Plair - Cala         6.9.00         6.9.00         6.9.00         8.0.000         8.0.0000         8.0.0000000000000000000000000000000000		(542.052)	(542.052)				Regulatory asset established to defer operating costs and capital investment to implement and
28912         415.43         RA. Transportation Electrification Pilot - WA         (247.88)							Regulatory asset established to defer costs related to California's pilot programs aimed at
26912         415.43         RA. Transportation Electrication IN Mathington.         (247.851)         0         0         Electrication IN Mathington.           28941         415.40         RA. Low Income Bill Discont- OR         (185.485)         0         0         Electrication IN Mathington.           28942         415.41         RA. Low Income Bill Discont- OR         (185.495)         0         0         Regulatory asset         Restory associated with Oregon's Low Income Electrication IN Mathington.           28942         415.44         RA. Like Income Income Electrication IN Mathington.         (185.99)         0         0         Regulatory asset         Restory associated with Oregon's Low Income Electrication IN Mathington.           28917         415.45         RA. Klamath Unscovered Plantat         (1163.066)         0         0         Resplatory asset established to fire Income Riman Income Flam Income Riman Income Rima Income Riman Income Rima Incom	286911 415.430 RA - Transportation Electrification Pilot - CA	59,703	59,703	(	<u> </u>		accelerating transportation electrification in California.     Regulatory asset established to defer costs related to Washington's pilot programs aimed at
28844         415.40         RA- Low Income Bill Discourt - OR         0 [Discourt roopgam.	286912 415.431 RA - Transportation Electrification Pilot - WA	(247,881)	(247,881)	(	o c		0 accelerating transportation electrification in Washington.
2892         415.44         RA - Ubity Community Advisory Group - OR         (15.490         (15.490         0         O         O         O         O         O         O         O         O         O         O         O         O         O         O         O         O         O         O         Adjustory Group - OR         O         Adjustory Group - OR         Adjusto	286941 415.440 RA - Low Income Bill Discount - OR	(1.834.885)	(1.834.885)	c	o o		Regulatory asset established to deter costs and revenues associated with Oregon's Low Income Bil Discount program.
28707         415.445         R.A. klamath Unrecovered Planat         (1,163.06)         0         Regulatory asset established to derer the Lower Klamath Project Assets that are probably of the Origon Community           28913         415.72         RA- Community Sdar - OR         (160.202)         (170.922)         0         0         Regulatory asset established to account for the deferration for the deferration for the deferration of the deferration the deferration of the deferration the deferration of the defer							Regulatory asset established to defer costs and revenues associated with Oregon's Utility
28070         415.45         RA-Kamath Unrecovere? Planat         (1,163.068)	286942 415.441 RA - Utility Community Advisory Group - OR	(15,499)	(15,499)		<u> </u>		
248913         415.20         RA - Community Solar - OR         (709.262)	287070 415.445 RA - Klamath Unrecovered Planat	(1,163,068)	(1,163,068)		o c	)	0 recovery.
general         415.200         R-Fire Risk Miligation - CA         (0.820,043)         (0.920,043) <td>286913 415.720 RA - Community Solar - OR</td> <td>(709,262)</td> <td>(709,262)</td> <td>C</td> <td>o c</td> <td></td> <td>Solar Program.</td>	286913 415.720 RA - Community Solar - OR	(709,262)	(709,262)	C	o c		Solar Program.
28820         415.72         RA-Chola U4 Closure         Regulatory asset established on account for the estimate of recoverable amounts related to the Contra regulatory asset established to account for the estimate of recoverable amounts in the Contra regulatory asset established to account for the estimate of recoverable amounts in the Contra regulatory asset established to account for the estimate of recoverable amounts in the Contra regulatory asset established to account for the estimate of unecoverable amounts in the Contra regulatory asset established to account for the estimate of unecoverable amounts in the Contra regulatory asset established to account for the estimate of unecoverable amounts in the Contra regulatory asset established to account for the estimate of unecoverable amounts in the Contra regulatory asset established to account for the estimate of unecoverable amounts in the Contra regulatory asset established to define the stimate of unecoverable amounts in the Contra regulatory asset established to define the stimate of unecoverable amounts in the Contra regulatory asset established to define the estimate of unecoverable amounts in the Contra regulatory asset established to define the estimate of unecoverable amounts in the Contra regulatory asset established to define the estimate of unecoverable contra regulatory asset established to define the estimate of unecoverable contra regulatory asset established to define the estimate of unecoverable contra regulatory asset established to define the estimate of unecoverable contra regulatory asset established to define the estimate of unecoverable contra regulatory asset established to eccord the definence between the amount of Oregon Regulatory asset established to record the definence between the amount of Oregon Regulatory asset established to record the definence between the amount of Oregon Regulatory asset established to record the defernal of which test energy for Coder Springs II. Evit F							Regulatory asset established for the defer costs related to the California Fire Risk Mitigation
28621         415.71         Contra RA - Cholla U4 Closure WAFERC         Contra regulatory asset exabilished to account for the estimate of unrecoverable amounts in the Cholla U4 Closure OR           28625         415.72         Contra RA - Cholla U4 Closure OR         (126,737)         0         0         Cholla U4 Regulatory asset exabilished to account for the estimate of unrecoverable amounts in the Cholla U4 Closure OR           28626         415.72         Contra RA - Cholla U4 Closure OR         (126,737)         0         0         0         Cholla U4 Alguatory asset exabilished to account for the estimate of unrecoverable amounts in the Cholla U4 Closure UT         266.407         0         0         0         Cholla U4 Regulatory asset exabilished to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset exabilished to account for the estimate of unrecoverable amounts in the 286924         415.837         RA - Pension Settlement - CA         0         0         0         Cholla U4 Regulatory asset exabilished to account for the estimate of unrecoverable amounts in the 286924         415.841         RA - Emergency Service Program-Battery Storage - CA         56.047         0         0         0         Regulatory asset exabilished to for Corpor's undepreciated NBV for oid meters replaced by All to 286934         15.845         RA - Oregon CAA Expense Deferral         37,303         37,303         0         0         0         0         0         0         0         0         0							Regulatory asset established to account for the estimate of recoverable amounts related to the
28692         415.71         Contra RA - Cholia U4 Course WA/FERC         654,742         554,742         654,742         654,742         654,742         60         Cholia U4 Regulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account established to	286920 415.725 RA - Cholla U4 Closure	(2,533,306)	(2,533,306)		C C		
26622         415.728         Contra RA - Cholla U4 Closure OR         (126,737)         (126,737	286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	534,742	534,742	(	o c		0 Cholla U4 Regulatory asset - WA/FERC.
28622         415.72         Contra RA - Cholla U4 Closure UT         265,407         0         0         Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the california genetices the 2000 cholla U4 Regulatory asset established to record the deferrate D4 W4 to the 2000 cholla U4 Regulatory asset established to record the deferrate D4 W4 to the 2000 cholla U4 Regulatory asset established to record the deferrate D4 W4 to the 2000 cholla U4 Regulatory asset established to record the deferrate D4 W4 to the 2000 cholla U4 Regulatory asset established to record the deferrate D4 wind test energy for Cedar Springs II, Ekola U4 Cholla U4 Chola U4 Cholla U4 Chola U4 Cholla U4 Cholla U4 Chola U4	286925 415 728 Contra RA - Cholla I 4 Closure OR	(126 737)	(126 737)	c.			
286928         415.833         RA - Pension Settlement - CA         (318,527)         (318,527)         (318,527)         (0)         (0)         Regulatory asset established to recover California's portion of pension settlement tosses.           286929         415.841         RA - Emergency Service Program-Battery Storage - CA         56,047         0         0         Regulatory asset established to recover California's portion of pension settlement tosses.           286930         415.426         RA - 2020 GRC - Meters Replaced by AMI - OR         (1,916,860)         0         0         0         Regulatory asset established for Oregon's undepreciated NBV for oid meters replaced by AMI to D           286930         415.426         RA - Oregon OCAT Expense Deferral         37,303         37,303         0         0         0         Regulatory asset established to record the purchase of California greenhourd of Oregon's undepreciated NBV for oid meters replaced by AMI to D           286930         415.645         RA - Oregon OCAT Expense Deferral         37,303         37,303         0         0         0         Regulatory asset established to record the purchase of California greenhourd of Oregon's undepreciated NBV for oid meters replaced by AMI to D           286936         415.655         RA - GHG Allocation - CA - Noncurrent         (1,538,298)         0         0         0         Regulatory asset established to record the deferral of the Metro Business Income Tax							Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
26829415.81R- Emergency Service Program-Battery Storage - CA660/76.04/70Regulatory asset account established to der costs related to the California Emergency Services26893415.45RA - 2020 GRC - Meters Replaced by AMI - OR(1916.860)(1916.860)00<				(			Cholla U4 Regulatory asset - UT.     Regulatory asset established to recover California's portion of pension settlement losses.
26830       415.426       R - 2020 GRC - Meters Replaced by AMI - OR       (1.916,860)       (1.916,860)       0       Regulatory asset established for Cregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's appreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's appreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's appreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's appreciated NBV for old meters apprecinters apprecisted NBV for old meters apprecinters appreciated NBV							Regulatory asset account established to defer costs related to the California Emergency Services
266930         415.426         RA - 2020 GRC - Meters Replaced by AMI - OR         (1.916,860)         (1.916,860)         0         0         0         0 amortized over 10 years.           286933         415.645         RA - 2020 GRC - Meters Replaced by AMI - OR         37,303         37,303         0         0         0 Regulatory asset extablished to record the difference between the amount of Oregon           286934         415.655         RA - Gregon OcAT Expense Deferral         (1.538,298)         0         0         0 Regulatory asset extablished to record the difference between the amount of Oregon           286936         415.255         RA - Wind Test Energy Deferral - WY         (50,585)         0         0         0 Regulatory asset extablished to record the deferral of wind test energy for CoEdar Springs II, Ekola           286938         415.646         RA - Oregon Metro Business Tax         (65)         (65)         0         0         0 Regulatory asset established to record the deferral of the Metro Business Incore Tax pursuant to           286938         415.646         RA - Oregon Metro Business Tax         (65)         (65)         0         0         0 Docket UM 2138.           286938         415.640         RA - Deferred Intervenor Funding Grants - CA         (103,406)         0         0         0 Docket UM 2138.         0         0 Docket UM 2138.         0		56,047	56,047		J (		Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be
Zarg75         415.655         RA - GHG Allocation - CA - Noncurrent         (1,538,288)         (1,538,288)         0         Regulatory asset established to record the purchase of California greenhouse gas pollution           286936         415.255         RA - Wind Test Energy Deferral - WY         (50,585)         0         0         Regulatory asset established to record the deferral of wind test energy for Codex Springs II, Ekola Filas, ITB Filas II, TB Filas II				(	0 0		0 amortized over 10 years.
287975       415.655       RA - GHG Allocation - CA - Noncurrent       (1,538,298)       0       0       0       emission allowances.         286936       415.655       RA - Wind Test Energy Deferral - WY       (50,585)       0       0       0       0       Emission allowances.         286936       415.656       RA - Wind Test Energy Deferral - WY       (50,585)       (50,585)       0       0       0       0       EM21         286936       415.646       RA - Oregon Metro Business Tax       (65)       (65)       0       0       0       0       Docket UM 2138.         28770       415.701       RA - Defered Intervenor Funding Grants - CA       (103,406)       0       0       0       0       Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Docket UM 2138.         28770       415.701       RA - Defered Intervenor Funding Grants - CA       (103,406)       0       0       0       Regulatory asset established to record funding for qualifying intervenors that are collected from Caster mutrice and the set one of the Wyoning allocated portion of a settlement associated with damages         287571       415.702       RA - Lake Side Settlement - WY       (159,593)       0       0       0       0       Sustained at the Lake Side generating plant.         287573 <t< td=""><td>280933 415.045 RA - Oregon OCAT Expense Deterral</td><td>37,303</td><td>37,303</td><td></td><td>J (</td><td></td><td>Regulatory asset account established to record the purchase of California greenhouse gas pollution</td></t<>	280933 415.045 RA - Oregon OCAT Expense Deterral	37,303	37,303		J (		Regulatory asset account established to record the purchase of California greenhouse gas pollution
Best State	287975 415.655 RA - GHG Allocation - CA - Noncurrent	(1,538,298)	(1,538,298)	(	0 0		0 emission allowances.
26639         415.255         RA - Wind Test Energy Deferral - WY         (50,585)         (50,585)         0         0         0         EM2(1)           26639         415.255         RA - Oregon Metro Business Tax         (65)         (65)         0         0         0         Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Regulatory asset established to record funding for qualifying intervenors that are collected from Caustomer Struture (103,406)         0<							
286938         415.646         RA - Oregon Metro Business Tax         (65)         (65)         0         0         0 Docket UM 2138.           287570         415.701         RA - Deferred Intervenor Funding Grants - CA         (103.406)         0         0         0 customers through California rates.           287571         415.701         RA - Lake Side Settlement - WY         (159.593)         (159.593)         0         0         0         Regulatory asset established to record funding for qualifying intervenors that are collected from a settlement associated with damages           287571         415.702         RA - Lake Side Settlement - WY         (159.593)         0         0         0         Sustained at the Lake Side generating plant.           287573         415.873         RA - Deferred Excess NPC - WA Hydro- Noncurrent         (37.274.181)         0         0         0         Qlubatory asset established to record through customer the customer through custom	286936 415.255 RA - Wind Test Energy Deferral - WY	(50,585)	(50,585)	(	o c		0 EM-21.
287570     415.701     RA - Deferred Intervenor Funding Grants - CA     (103,406)     (103,406)     0     Regulatory asset established to record funding for qualifying intervenors that are collected from clustomers through California rates.       287571     415.702     RA - Lake Side Settlement - WY     (159,593)     0     0     0     Statistical and the Lake Side concertainty plant.       287573     415.873     RA - Deferred Excess NPC - WA Hydro- Noncurrent     (37,274,181)     (37,274,181)     0     0     0	286938 415.646 RA - Oregon Metro Business Tax	(65)	(65)	0	o c		Docket UM 2138.
287571     415.702     RA - Lake Side Settlement - WY     (159,593)     0     0     Regulatory asset for the Wyoning allocated portion of a settlement associated with damages       287573     415.702     RA - Lake Side Settlement - WY     (159,593)     0     0     0     0     0     0       287573     415.703     RA - Deferred Excess NPC - WA Hydro- Noncurrent     (37,274,181)     (37,274,181)     0		(103.406)	(103.406)	(			Regulatory asset established to record funding for qualifying intervenors that are collected from
287573         415.873         RA - Deferred Excess NPC - WA Hydro- Noncurrent         (37,274,181)         (37,274,181)         0         Regulatory asset established to record the Washington Power Cost Adjustment Mechanism				L. L			Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287573 415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent (37,274,181) (37,274,181) 0 0 0 (IPCAM) deferrals.	287571 415.702 RA - Lake Side Settlement - WY	(159,593)	(159,593)	(	0 0		0 sustained at the Lake Side generating plant.
287576 430.110 RA - DSM Balance Reclass (197,620) (197,620) 0 0 0 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.	287573 415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent			C	o c		0 (PCAM) deferrals.
	287576 430.110 RA - DSM Balance Reclass	(197,620)	(197,620)	(	0 0		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.

287583 415.826 RA - Pension Settlement - WA	(992,079)	(992,079)	0 0	<ol> <li>Regulatory asset established to recover Washington's portion of pension settlement losses.</li> </ol>
	1			Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(31,186)	(31,186)	0 0	0 request for proposal for new generation.
	1			Regulatory liability established for the portion of environmental remediation costs for which the
287591 415.301 RA - Environmental Costs - WA	1,033,332	1,033,332	0 0	0 0 state of Washington does not allow deferred treatment.
	1			Regulatory asset established to defer Oregon's revenue requirement related to Cedar Springs II's
286949 415.305 RA - Cedar Springs II - OR	(36,963)	(36,963)		wind generation and associated transmission placed in service in 2020.
				Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM)
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(37,086,640)	(37,086,640)	0 0	0 0 deferrals.
				Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM)
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(17,392,274)	(17,392,274)	0 0	0 0 deferrals.
	1			Regulatory asset established for the deferral of Oregon prepaid renewable energy credit (REC)
007070 A45 000 DA DEO Oslas Defensal OD Nacionaria	(05.5.00)	(05.540)		purchases for Renewable Portfolio Standard (RPS) compliance and the related interest income.
287978 415.906 RA - REC Sales Deferral - OR - Noncurrent	(35,548)	(35,548)	<u> </u>	
287597 415 703 RA - Goodnoe Hills Settlement - WY	(50.040)	(50.040)		Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597         415.703         RA - Goodnoe Hills Settlement - WY           287601         415.677         RA - Preferred Stock Redemption Loss - WA	(52,246) (546)	(52,246)	0	0 sustained at the Goodnoe Hills generating plant.     0 Regulatory asset established to record Washington's portion of stock redemption costs.
207001 415.077 KA - Pleiened Stock Redemption Loss - WA	(546)	(540)	0 (	Regulatory asset established to record washington's portion of stock redemption costs.
287614 430.100 RA - Demand Side Management - Noncurrent	(60,105,382)	(60,105,382)		0 () amortized according to guidelines established by each state regulatory jurisdiction.
287614 430.100 RA - Demand Side Management - Noncurrent	(00,105,362)	(00,105,302)	<u> </u>	Regulatory asset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs	(35,269,669)	(35,269,669)		
207034 415.500 KA - Environmental Costs	(35,269,669)	(35,209,009)	<u> </u>	0 0 amortized over a ten-year period for state regulatory purposes.     Regulatory asset established to record funding for qualifying intervenors that are collected from
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(660,970)	(660,970)	0 0	0 0 customers through Oregon rates.
	(000,510)	(000,570)		Regulatory asset established to record funding for qualifying intervenors that are collected from
286948 415.681 RS - Deferred Intervenor Funding - WA	(73,760)	(73,760)	0 0	0 customers through Washington rates.
	(13,130)	(10,100)		Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642 105.401 RA - ARO	(73,292,878)	(73,292,878)	0 0	0 0 retirement obligations.
	(10,202,010)	(10,202,010)		Asset accrued for required debt, amortized for book purposes over the remaining life of the original
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(491,194)	(491,194)	0 0	0 0 issuance, or over the life of the new issuance if the original issuance was refinanced.
287738 320.270 RA - FAS 158 Pension Liability	(62,951,760)	(62,951,760)	0	0 0 Regulatory asset established to track the recoverable expenses associated with pension liability.
201730 320.270 INA-TAS 130 Pension Liability	(02,931,700)	(02,951,700)		Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC)
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(4,710,054)	(4,710,054)	0	0 0 deferrals.
	(4,710,034)	(4,710,034)		Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	17,850	17,850		regulation association and the regulation and and another of contractor income and costs related to a
201703 413.000 NA - Deletted independent Evaluator Fee - 01	17,050	17,030	0 0	Regulatory asset established to record the difference between REC revenue included in rates and
	1			Utah's allocation of the actual REC revenue received by the Company. On an annual basis, the
	1			
287887 415.881 RA - REC Sales Deferral - UT - Noncurrent	(364,906)	(364,906)	0 0	difference between actual and allocated REC revenue will be credited or charged to customers.
	(004,000)	(304,300)		Regulatory asset established to record the deferral of costs associated with the Utah Mine
287840 415.410 RA - Energy West Mining	(39,417,361)	(39 417 361)	0	0 Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841 415.411 Contra RA - Deer Creek Abandonment - CA	315,626	315,626	0	0 0 Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Creek Abandonment - ID	234.693	234 693	0 0	0 0 Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR	150,542	150,542	0	0 0 Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA	1,053,113	1,053,113	0 C	0 0 Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846 415.416 Contra RA - Deer Creek Abandonment - WY	890.831	890.831	0	0 0 Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
		000,001		Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree
287848 320.281 RA - Post Retirement Settlement Loss	(42,695)	(42,695)	0 0	0 medical obligations.
287849 415.424 Contra RA - Deer Creek Abandonment	14,149,124	14,149,124	0 0	0 Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
				Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
287850 415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	0 0	0 0 pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
				Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the
	1			UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855 415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0 0	0 0 disposition.
287858 415.676 RA - Preferred Stock Redemption - WY	(1,457)	(1,457)	0 0	0 Regulatory asset established to record Wyoming's portion of stock redemption costs.
				Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861 415.857 RA - Deferred Overburden Costs - ID	(98,030)	(98,030)	0 0	0 o regulatory order.
				Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868 415.858 RA - Deferred Overburden Costs - WY	(240,084)	(240,084)	0 0	0 0 regulatory order.
				Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(794,381)	(794,381)	0 0	0 0 program (Oregon House Bill 3039).
				Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent	(64,840,759)	(64,840,759)	0 0	0 and Transition Adjustment Mechanism (TAM) deferrals.
				Regulatory asset established to record the effects of changes in fair value of certain derivative
287649 730.170 RA - FAS 133 Unrealized G/L	(18,706,464)	(18,706,464)	0 0	0 instruments entered into to hedge the Company's future retail resource requirements.
				Regulatory asset established to capture the difference between renewable energy credits (RECs)
287889 415.883 RA - REC Sales Deferral - WY - Noncurrent	(219,182)	(219,182)	0 0	0 included in rates and actual RECs for the Washington jurisdiction.
	,			Regulatory account used for financial statement presentation purposes to reclass the noncurrent
				portion of regulatory assets for interval venor fees to liabilities when the balance of results in a credit
				balance instead of a debit balance.
	(17,850)	(17,850)	0 0	
287977 415.885 RA - Noncurrent Reclass Other		(113,384,092)	0 0	O     Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287977         415.885         RA - Noncurrent Reclass Other           287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent	(113,384,092)			Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent		(00.070)		
	(113,384,092) (86,053)	(86,053)	0 0	0 Bridger Unit4. Naughton Unit 1 and Unit 2.
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent		(86,053)	0 0	0 0 Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established to record Wyoming's share of liquidating damages on outages at
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages	(86,053)		0 0	O     O     Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY	(86,053)	(14,033)	0 0	O     O     Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the     O     O 2013 Energy Cost Adjustment Mechanism (ECAM).
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages	(86,053)		0 0	O     O     O     O     Dridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the     O     O     O     O     O     Cequidatory asset established for the UT Subscriber Solar Program.
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY	(86,053)	(14,033)	0 0	O     O     Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the     O     O     2013 Energy Cost Adjustment Mechanism (ECAM).     O     Regulatory asset established for the UT Subscriber Solar Program.     Regulatory asset established for the UT Subscriber Solar Program.     Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287906         415.863         RA - UT Subscriber Solar Program	(86,053) (14,033) (453,432)	(14,033) (453,432)	0 0 0	O     O     O     D     Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the     O     O     O     O     O     O     O     Regulatory asset established for the UT Subscriber Solar Program.     Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying     customers, such as those who meet specified reductions in energy use during peak hours, are
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY	(86,053)	(14,033)	0 0 0 0 0 0 0 0	0 0 0 Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the     0 2013 Energy Cost Adjustment Mechanism (ECAM),     0 Regulatory asset established for the UT Subscriber Solar Program.     Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying     customers, such as those who meet specified reductions in energy use during peak hours, are     0 rewarded with a credit to therib ill.
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287906         415.863         RA - UT Subscriber Solar Program           287911         415.699         RA - BPA Balancing Account - OR	(86,053) (14,033) (453,432) (27,685)	(14,033) (453,432) (27,685)		0     0
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287906         415.863         RA - UT Subscriber Solar Program	(86,053) (14,033) (453,432)	(14,033) (453,432)		0     0
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287904         415.863         RA - UT Subscriber Solar Program           287911         415.699         RA - BPA Balancing Account - OR           287747         705.240         RA - Alt Rate for Energy Program - (CARE) - CA Current	(86,053) (14,033) (453,432) (27,685) (151,631)	(14,033) (453,432) (27,685) (151,631)		0         0         Bridger Unit4, Naughton Unit 1 and Unit 2.           Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming's share of liquidating damages on outages at the 0           0         0         2013 Energy Cost Adjustment Mechanism (ECAM).           0         0         Regulatory asset established for the UT Subscriber Solar Program.           0         0         Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are           0         newarded with a credit to their bill.         Regulatory asset established to record benefits and administrative costs related to the California           0         Alternative Rate for Energy, or CARE, program.         Regulatory liability used to record the Oregon allocation of storm-related property damage
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287906         415.863         RA - UT Subscriber Solar Program           287911         415.699         RA - BPA Balancing Account - OR	(86,053) (14,033) (453,432) (27,685)	(14,033) (453,432) (27,685)		O     O     O     D     Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to UT Subscriber Solar Program.     Regulatory asset established for the UT Subscriber Solar Program.     Regulatory asset established for the pass-through benefit to Oregon customers from the BPA. Qualifying     customers, such as those who meet specified reductions in energy use during peak hours, are     rewarded with a credit to their bill.     Regulatory asset established for record benefits and administrative costs related to the California     Alternative Rate for Energy, or CARE, program.     Regulatory isability used to record the Oregon allocation of storm-related property damage     O     O recovered in excess of insurance claims incurred.
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287906         415.863         RA - UT Subscriber Solar Program           287911         415.699         RA - BPA Balancing Account - OR           287747         705.240         RA - Ait Rate for Energy Program - (CARE) - CA Current           287917         705.451         RL - Property Insurance Reserve - OR	(86,053) (14,033) (453,432) (27,685) (151,631)	(14,033) (453,432) (27,685) (151,631) (6,920,917)		O     O     O     Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the     O     O     O     Z013 Energy Cost Adjustment Mechanism (ECAM)     Regulatory asset established for the UT Subscriber Solar Program.     Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying     customers, such as those who meet specified reductions in energy use during peak hours, are     O rewarded with a credit to their bill.     Regulatory asset to frecord benefits and administrative costs related to the California     Regulatory asset ablished for record benefits and administrative costs related to the California     O Reverted in excess of insurance claims incurred.     Regulatory label to record the dergran ellocation of storm-related property damage     O recovered in excess of insurance claims incurred.     Balancing account to record the dergran ellocation of storm-related property damage
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287906         415.863         RA - UT Subscriber Solar Program           287911         415.699         RA - BPA Balancing Account - OR           287747         705.240         RA - Alt Rate for Energy Program - (CARE) - CA Current           287917         705.451         RL - Property Insurance Reserve - OR           287914         715.721         RA - BPA Balancing Account - WA	(86,053) (14,033) (453,432) (27,685) (151,631) (6,920,917) (489,843)	(14,033) (453,432) (27,685) (151,631) (6,920,917) (489,843)		O     O     O     D     Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established for cord Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the     O     O     O     2013 Energy Cost Adjustment Mechanism (ECAM).     O     Regulatory asset to record the UT Subscriber Solar Program.     Regulatory asset to stoke the UT Subscriber Solar Program.     Regulatory asset to show the the UT Subscriber Solar Program.     Regulatory asset to show the meet specified reductions in energy use during peak hours, are     O     rewarded with a credit to their bill.     Regulatory asset tablished for the Cord Denefits and administrative costs related to the California     Atternative Rate for Energy, or CARE, program.     Regulatory labelity used to record be Orgon allocation of storm-related property damage     O reovered in excess of insurance calims incurred.     Balancing account to record the defarial of incentive benefits the Company passes on to     O (Washington customers and is relinvised for noneville Power Administration (BPA).
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287906         415.863         RA - UT Subscriber Solar Program           287911         415.699         RA - BPA Balancing Account - OR           287747         705.240         RA - Ait Rate for Energy Program - (CARE) - CA Current           287917         705.451         RL - Property Insurance Reserve - OR	(86,053) (14,033) (453,432) (27,685) (151,631) (6,920,917)	(14,033) (453,432) (27,685) (151,631) (6,920,917)		0         0         Bridger Unit4, Naughton Unit 1 and Unit 2.           Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 0         0.015           0         0         Regulatory asset established for secord Wyoming customers on an accelerated basis through the 0           0         0         Regulatory asset established for the UT Subscriber Solar Program.           0         0         Regulatory asset or record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are 0           0         0         Regulatory asset established to record benefits and administrative costs related to the California           0         0         Alternative Rate for Energy, or CARE, program.           0         0         Regulatory asset established to record the Dregora allocation of storm-related property damage           0         0         recovered in excess of insurance claims incurred.           0         0         Balancing account to record the Gregora allocation of storm-related property damage           0         0         Washington customers and is reimbursed from Bonnewille Power Administration (BPA).           0         0         Regulatory asset established to regora spreaders of the gain on sales gueback to customers.    <
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287906         415.863         RA - UT Subscriber Solar Program           287911         415.699         RA - BPA Balancing Account - OR           287747         705.240         RA - Alt Rate for Energy Program - (CARE) - CA Current           287917         705.451         RL - Property Insurance Reserve - OR           287914         715.721         RA - BPA Balancing Account - WA           287919         425.105         RA - OR Asset Sale Gain GB - Noncurrent	(86,053) (14,033) (453,432) (27,685) (151,631) (6,920,917) (489,843) (454,717)	(14,033) (453,432) (27,685) (151,631) (6,920,917) (489,843) (454,717)		O     O     D     Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the     O     O     O     2013 Energy Cost Adjustment Mechanism (ECAM).     Regulatory asset established for the UT Subscriber Solar Program.     Regulatory asset established for the UT Subscriber Solar Program.     Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying     customers, such as those who meet specified reductions in energy use during peak hours, are     rewarded with a credit to their bill.     Regulatory asset tablished for record benefits and administrative costs related to the California     O Alternative Rate for Energy, or CARE, program.     Regulatory liability used to record the Oregon allocation of storm-related property damage     O recovered in excess of insurance claims incurred.     Balancing account to record the derral of incentive benefits the Company passes on to     Washington customers and is reimbursed from Bonneville Power Administration (BPA).     O     Regulatory asset related to Cregon's portion of the gain on sales giveback to customers.     Balancing account to record the derral of incentive benefits the Company passes on to     Mashington customers and is reimbursed from Sonneville Power Administration (BPA).     G     Regulatory asset related to Dregon's portion of the gain on sales giveback to customers.     Balancing account to record the derral of incentive benefits the Company passes on to Idaho
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287906         415.863         RA - UT Subscriber Solar Program           287911         415.699         RA - BPA Balancing Account - OR           287747         705.240         RA - Alt Rate for Energy Program - (CARE) - CA Current           287917         705.451         RL - Property Insurance Reserve - OR           287914         715.721         RA - BPA Balancing Account - WA	(86,053) (14,033) (453,432) (27,685) (151,631) (6,920,917) (489,843)	(14,033) (453,432) (27,685) (151,631) (6,920,917) (489,843)		0         0         Bridger Unit4, Naughton Unit 1 and Unit 2.           Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 0         0.015           0         0.016         Regulatory asset established for the UT Subscriber Solar Program.           0         0.020         Regulatory asset established for the UT Subscriber Solar Program.           0         0.030         Regulatory asset established for the UT Subscriber Solar Program.           0         0.000         Regulatory asset erective to record the pass-through benefit to Oregon customers from the BPA. Qualific oustomers, such as those who meet specified reductions in energy use during peak hours, are 0.0000           0         Regulatory asset established to record benefits and administrative costs related to the Californi Regulatory asset established to record the Dergora allocation of storm-related property damage           0         0         Regulatory asset orecord the Oregon allocation of storm-related property damage           0         1         Regulatory asset established to record the Dergon allocation of storm-related property damage           0         1         Regulatory labelity used to record the Gregon allocation of storm-related property damage           0         1         Regulatory asset related to Cregor Sportion of the gain on sales giveback to customers.           0         0         Regulatory ass

					1	
						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
						arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
						between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up	(86,766)	(86,766)	0	0 0	0	for that difference.
287935 415.936 RA - Carbon Plant Decomm/Inventory	(104,432)	(104,432)	0	0 0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
						Regulatory asset established to record the balancing account activity for the costs and collections
287939 415.115 RA - Utah STEP Pilot Program Balance Account	(157,331)	(157,331)	0	0	0	of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942 430.112 RA - Other - Balance Reclass	(6,308,642)	(6,308,642)	0	0		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287860 415.855 RA - Storm Damage Deferral - CA	(5,107,642)	(5,107,642)	0	0	0	Regulatory Asset established to defer storm related costs in California.
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(35,930)	(35,930)	0	0		Regulatory asset established for the UT Solar incentive program costs.
287972 320.285 RA - Post Employment Costs	1,944,263	Ó	0	0	1,944,263	Regulatory asset established as an offset to the increase in post-employment obligations.
						Regulatory asset established to record Idaho's share of the deferral of increased depreciation due
						to the implementation of new rates on January 1, 2014 and the implementation of new rates
287981 415.920 RA - Depreciation Increase - Idaho	(1,713,723)	(1,713,723)	0	0	0	effective January 1, 2021.
						Regulatory asset established to record Utah's share of the deferral of increased depreciation due
287982 415.921 RA - Depreciation Increase - Utah	(236,111)	(236,111)	0	0	0	to the implementation of new rates on January 1, 2014.
						Regulatory asset established to record Wyoming's share of the deterral of increased depreciation
287983 415.922 RA - Depreciation Increase - Wyoming	(815,398)	(815,398)	0	0	0	due to the implementation of new rates on January 1, 2014.
						Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was
						authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to
287985 415.924 RA - Steam Deferred Depreciation - UT	(3,644,147)	(3,644,147)	0	0	0	Docket 20-035-04.
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(4,227)	(4,227)	0	0		Regulatory asset established to record Utah's portion of stock redemption costs.
						Balancing account to record the program costs for the conversion of master metered mobile home
287997 415.862 RA - CA Mobile Home Park Conversion	(46,573)	(46,573)				parks to direct utility service.
	(40,573)	(40,575)	U	0	U	
FERC 283 - Other						Prepaid property tax book to tax differences for which the accumulated deferred income tax liability
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3.391.794)			(3.391,794)		is expected to be reversed upon audit by the Internal Revenue Service
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	U	(3,391,794)	U	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909 720.815 FAS 158 Post-Retirement Asset	(12.862.576)	(12.862.576)				
286909 /20.815 FAS 158 Post-Retirement Asset	(12,862,576)	(12,862,576)	U	U	U	subsidy, required under FAS 158.
286918 210.175 Prepaid - FSA Q&M - East	(272,868)	(272.868)				Prepaid account established to record prepaid operating and maintenance advance payments for
286918 210.175 Prepaid - FSA O&M - East	(272,808)	(272,808)	U	U	U	the east side repowered wind facilities.
286919 210.170 Prepaid - FSA Q&M - West	(69,425)	(69,425)				Prepaid account established to record prepaid operating and maintenance advance payments for
286919 210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)	U	0	U	the west side repowered wind facilities.
						Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC
207504 ADD ADD Drive Unklight Enhance	(137.632)	(407.000)				license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000,
287564 425.130 Rogue River-Habitat Enhance 287569 720.805 FAS 158 Funded Pension Asset	(137,632)	(137,632)	0	0		escalated, over a period of 9 years for habitat enhancement.
287569 720.805 FAS 158 Funded Pension Asset	(15,972,568)	(15,972,568)	0	0	0	Represents the funded pension asset under FAS 158. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
007004 405 000 Harristen Over	(504.407)	(504.407)				acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being
287661 425.360 Hermiston Swap	(531,187)	(531,187)	U	0	U	amortized over the remaining life of the plant.
	(070.000)	(070.000)				Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes
287662 210.100 Prepaid Taxes - OR PUC	(372,882)	(372,882)	0	0	0	over a period of 12 months or less.
	(0.10.070)	(0.10.050)				Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664 210.120 Prepaid Taxes - UT PUC	(849,252)	(849,252)	0	0	0	months or less.
	(70.000)	(70.000)				Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes
287665 210.130 Prepaid Taxes - ID PUC	(76,830)	(76,830)	0	0	0	over a period of 12 months or less.
007000 040 400 Devel d March arbite Face	1545.000	15 45 494				Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 210.180 Prepaid Membership Fees	(545,004)	(545,004)	0	0 470 00 1		months or less.
287708 210.200 Prepaid Taxes - Property Taxes	(6,470,234)	0	0	(6,470,234)	0	Book-tax difference associated with the timing of deductibility of property taxes.
						Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(919,108)	(919,108)	0	0	0	purposes.
						Deferred compensation plan investments are being treated as "trading securities" where they are
						invested based upon the plan participants' personal investment elections. Starting in July 2010, the
	(110 700)					investments are reflected at fair market value and any unrealized gains or losses are reflected in
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(413,758)	0	0	0	(413,758)	
287907 210.185 Prepaid Aircraft Maintenance	(41,133)	(41,133)	0	0	0	Prepaid account established for prepaid aircraft maintenance costs.
287908 210.190 Prepaid Water Rights	(137,093)	(137,093)	0	0	0	Prepaid account for prepaid water rights and water fees.
287915 910.937 LTIP Mark to Mkt Gain/Loss	(667,845)	0	0	0	(667,845)	To record unrealized gains/losses from the long term incentive plan.
Rounding	(3)	(3)	0		0	
Subtotal - p277	(675,137,414)	(666,138,046)	0		862,660	
Less FASB 109 Above if not separately removed	(86,766)	(86,766)	0		0	
Less FASB 106 Above if not separately removed	0	0	0		0	
Total	(675,050,648)	(666,051,280)	0	(9,862,028)	862,660	

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

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
 So 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

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

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

	Accumulate	d Deferred Income Tax Asse	t / (Liability)	(Excess) / Defici	ent Accumulated Deferred	Income Tax
		Pre-	Post-			
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
courn. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,20
courn. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,37)
courn. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,18
courn. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,79)
ubtotal: Accumulated Deferred Income Tax Asset / (Liability)		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,15)
Ither Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,95
ther Regulatory Liabilities	254	(418,440)	(223,047)	(195,393)	0	(195,393
otal (Excess) / Deficient Accumulated Deferred Income Tax		(4,569,194,881)	(2,933,443,547)	(1,635,751,334)	(1,316,688,743)	(319,062,59
ross-Up				(533,294,193)	(429,272,131)	(104,022,06)
excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254			(2.169.045.527)	(1,745,960,874)	(423,084,65)

TABLE 2: Summary of (Excess) / Deficient Accumulated Deferred Income Tax by Function and Protected/Non-Protected Classification								
ption	Total	Protected	Non-Protected					
Transmission Allocable Excess Deferred Income Tax	(408,886,820) A	(351,666,905) B	(57,219,915) C					
	(1,226,864,514)	(965,021,838)	(261,842,676)					
Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up	(1,635,751,334)	(1,316,688,743)	(319,062,591)					

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

						TABLE 3: A	Annual Tracking of	(Excess) / Deficient	Accumulated Deferred	Income Tax						-		24.01	E 4: INFORMATION O		
						sion Allocable Excess		ax						Formula Rate Inputs		*Gross-up ar	d ADIT are not i	IABL included in rate base E	E 4: INFORMATION O	NLT	rded in either FERC Account
						/ Deficient ADIT (RSGI						otected		Unamo		Gross-up at				ERC Account 190 or 28	
	Remaining	Transmiss		Remaining	Ger		Remaining		ngible	Remaining	(Excess) / D		Annual	(Excess) / De					is recorded in entire i		~
	Regulatory	(344,474,9 Amort		Regulatory	(5,79)		Regulatory	(1,39		Regulatory	(57,21 Amort		Amortization ATT 1B - ADIT	End. Balance	Average ATT 1B - ADIT		Gross-Up Factor	(Excess) / Deficient	A	Regulatory Asset / (Liability)	ADIT Asset / (Liability)**
# Year 1. 12/31/2018	Life 46.0	(7,488,587)	End. Balance (336 986 408)	Life 15.9	Amort. (364,575)	End. Balance (5.432.160)	15.9	Amort. (87,747)	End. Balance (1,307,429)	5.0	7 940 909	End. Balance (65,160,824)	ATT 18 - ADT	(408 886 821)	ATT 18 - AUT	Tax Rate 24.5866%	32.6024%	(408.886.821)	Gross-Up** (133.306.917)	(542, 193, 738)	Asset / (Liability)
2. 12/31/2019	46.0	(7,488,587)	(329 497 821)	15.9	(364,575)	(5.067.585)	15.9	(87 747)	(1,219,682)	5.0	(13.032.165)	(52 128 659)	(20 973 074)	(387 913 747)	(193 956 874) F	24.5866%	32.6024%	(387 913 747)	(126 469 191)	(514 382 938)	126 469 275
3. 12/31/2020	46.0	(7,488,587)	(322.009.234)	15.9	(364,575)	(4,703,010)	15.9	(87,747)	(1.131.935)	5.0	(13.032.165)	(39.096.494)	(20.973.074)	(366.940.673)	(377,427,210)	24.5866%	32.6024%	(366.940.673)	(119.631.466)	(486.572.139)	119.631.546
4. 12/31/2021	53.2	(6,475,094)	(315,534,140)	18.5	(313,337)	(4,389,673)	18.5	(75,415)	(1,056,520)	5.0	(13,032,165)	(26,064,329)	(19,896,011)	(347,044,662)	(356.992.668)	24.5866%	32.6024%	(347,044,662)	(113,144,889)	(460,189,551)	113,144,964
5. 12/31/2022	53.2	(6,475,094)	(309,059,046)	18.5 18.5	(313.337)	(4.076.336)	18.5 18.5	(75,415)	(981,105)	5.0	(13,032,165)	(13,032,164)	(19,896,011)	(327,148,651)	(337,096,657)	24.5866%	32.6024%	(327,148,651)	(106,658,312)	(433,806,963)	106,658,383
6. 12/31/2023	53.2	(6,475,094)	(302,583,952)	18.5	(313,337)	(3,762,999)	18.5	(75,415)	(905,690)	5.0	(13,032,164)	0	(19,896,010)	(307,252,641)	(317,200,646)	24.5866%	32.6024%	(307,252,641)	(100,171,735)	(407,424,376)	100,171,802
7. 12/31/2024	53.2	(6,475,094)	(296,108,858)	18.5	(313,337)	(3,449,662)	18.5	(75,415)	(830,275)		0	0	(6,863,846)	(300,388,795)	(303,820,718)	24.5866%	32.6024%	(300,388,795)	(97,933,957)	(398, 322, 752)	97,934,022
8. 12/31/2025	53.2	(6,475,094)	(289,633,764)	18.5	(313,337)	(3,136,325)	18.5	(75,415)	(754,860)		0	0	(6,863,846)	(293,524,949) (286,661,103)	(296,956,872)	24.5866%	32.6024%	(293,524,949)	(95,696,178)	(389,221,127)	95,696,242
9. 12/31/2026	53.2			18.5	(313,337)	(2,822,988)		(75,415)	(679,445)		0	0	(6,863,846)		(290,093,026)		32.6024%		(93,458,399)	(380,119,502)	93,458,461
10. 12/31/2027 11. 12/31/2028 12. 12/31/2029	53.2 53.2	(6,475,094) (6,475,094)	(276,683,576) (270,208,482)	18.5 18.5	(313,337) (313,337)	(2,509,651) (2,196,314)	18.5	(75,415) (75,415)	(604,030) (528,615)		0	8	(6,863,846) (6,863,846)	(279,797,257) (272,933,411)	(283,229,180) (276,365,334)	24.5866%	32.6024%	(279,797,257) (272,933,411)	(91,220,621) (88,982,842)	(371,017,878) (361,916,253)	91,220,682 88,982,901
12. 12/31/2028	53.2	(6,475,094)	(263,733,388)	18.5	(313,337)	(1,882,977)	18.5	(75,415)	(453,200)		0	0	(6,863,846)	(272,933,411) (266,069,565)	(269 501 488)	24.5866%	32.6024%	(266.069.565)	(86,982,842) (86,745,064)	(352.814.629)	86,745,122
13. 12/31/2029	53.2	(6,475,094)	(257,258,294)	18.5	(313.337)	(1.569.640)	18.5 18.5 18.5	(75.415)	(377,785)		0	0	(6.863.846)	(259,205,719)	(262,637,642)	24.5866%	32.6024%	(259.205.719)	(84,507,285)	(343,713,004)	84,507,341
14 12/31/2031	53.2	(6,475,094)	(250,783,200)	18.5	(313,337)	(1,256,303)	18.5	(75.415)	(302.370)		Ű		(6,863,846)	(252,341,873)	(255,773,796)	24 5866%	32.6024%	(252.341.873)	(82,269,507)	(334 611 380)	82,269,562
15. 12/31/2032	53.2	(6.475.094)	(244.308.106)		(313.337)	(942,966)		(75,415)	(226,955)		0	0	(6.863.846)	(245.478.027)	(248.909.950)	24.5866%	32.6024%	(245.478.027)	(80.031.728)	(325,509,755)	80.031.781
16. 12/31/2033	53.2	(6,475,094)	(237,833,012)	18.5	(313,337)	(629,629)	18.5	(75,415)	(151,540)		0	0	(6,863,846)	(238,614,181)	(242,046,104)	24.5866%	32.6024%	(238,614,181)	(77,793,950)	(316,408,131)	77,794,002
17. 12/31/2034	53.2	(6,475,094)	(231,357,918)	18.5	(313,337)	(316,292)	18.5	(75,415)	(76,125)		0	0	(6,863,846)	(231,750,335)	(235,182,258)	24.5866%	32.6024%	(231,750,335)	(75,556,171)	(307,306,506)	75,556,221
18. 12/31/2035	53.2	(6,475,094)	(224,882,824)	18.5	(313,337)	(2,955)	18.5	(75,415)	(710)		0	0	(6,863,846)	(224,886,489)	(228,318,412)	24.5866%	32.6024%	(224,886,489)	(73,318,393)	(298,204,882)	73,318,442
19. 12/31/2036	53.2 53.2	(6,475,094)	(218,407,730)	18.5	(2,955)	0	18.5	(710)	0		0	0	(6,478,759)	(218,407,730)	(221,647,110)	24.5866%	32.6024%	(218,407,730)	(71,206,162)	(289,613,892)	71,206,209
20. 12/31/2037	53.2	(6,475,094)	(211,932,636)		0	0		0	0		0	0	(6,475,094)	(211,932,636)	(215,170,183) (208,695,089)	24.5866%	32.6024%	(211,932,636)	(69,095,126) (66,984,090)	(281,027,762)	69,095,172
21. 12/31/2038 22. 12/31/2039	53.2 53.2	(6,475,094) (6,475,094)	(205,457,542) (198,982,448)		0	0		0	0		0	0	(6,475,094) (6,475,094)	(205,457,542) (198,982,448)	(208,695,089) (202,219,995)	24.5866%	32.6024%	(205,457,542) (198,982,448)	(66,984,090) (64,873,054)	(272,441,632) (263,855,502)	66,984,134
23. 12/31/2039	53.2	(6,475,094)	(198,982,448) (192,507,354)		0	0		0	0		0	0	(6,475,094)	(198,982,448) (192,507,354)	(202,219,995) (195,744,901)	24.5866%	32.0024%	(198,982,448) (192,507,354)	(62,762,018)	(203,800,002)	64,873,097
24. 12/31/2041	53.2	(6.475.094)	(186.032.260)			0		0	0		Ű		(6.475.094)	(186.032.260)	(189,269,807)	24.5866%	32.6024%	(186.032.260)	(60.650.982)	(246.683.242)	60.651.022
25. 12/31/2042	53.2	(6.475.094)	(179,557,166)		0	0		0	0		0	0	(6,475,094)	(179,557,166)	(182,794,713)	24.5866%	32.6024%	(179.557.166)	(58,539,945)	(238.097.111)	58,539,984
26. 12/31/2043	53.2	(6,475,094)	(173,082,072)		0	0		0	0		0	0	(6,475,094)	(173,082,072)	(176,319,619)	24.5866%	32.6024%	(173,082,072)	(56,428,909)	(229,510,981)	56,428,947
27. 12/31/2044	53.2 53.2 53.2	(6,475,094)	(166,606,978)		0	0		0	0		0	0	(6,475,094)	(166,606,978)	(169,844,525)	24.5866%	32.6024%	(166,606,978)	(54,317,873)	(220,924,851)	54,317,909
28. 12/31/2045	53.2	(6,475,094)	(160,131,884)		0	0		0	0		0	0	(6,475,094)	(160,131,884)	(163,369,431)	24.5866%	32.6024%	(160,131,884)	(52,206,837)	(212,338,721)	52,206,872
29. 12/31/2046	53.2	(6,475,094)	(153,656,790)		0	0		0	0		0	0	(6,475,094)	(153,656,790)	(156,894,337)	24.5866%	32.6024%	(153,656,790)	(50,095,801)	(203,752,591)	50,095,835
30. 12/31/2047 31. 12/31/2048	53.2 53.2	(6,475,094) (6,475,094)	(147,181,696) (140,706,602)		0	0		0	0		0	0	(6,475,094) (6,475,094)	(147,181,696) (140,706,602)	(150,419,243) (143,944,149)	24.5866%	32.6024%	(147,181,696) (140,706,602)	(47,984,765)	(195,166,461) (186,580,331)	47,984,797 45,873,760
31. 12/31/2048 32. 12/31/2049	D3.2	(6,475,094)	(140,706,602) (134,231,508)		0	0		0	0		0	0	(6,475,094)	(134,231,508)	(143,944,149) (137,469,055)	24.5866%	32.6024%	(134,231,508)	(45,873,729) (43,762,693)	(180,580,331) (177,994,201)	43,762,722
33. 12/31/2049	53.2 53.2	(6,475,094)	(127,756,414)		0	0		0	0		0		(6.475.094)	(127,756,414)	(130,993,961)	24.5866%	32.6024%	(127,756,414)	(41.651.657)	(169.408.071)	43,702,722
34. 12/31/2051	53.2	(6,475,094)	(121,281,320)			0		0	0		Ű		(6 475 094)	(121,281,320)	(124.518.867)	24 5866%	32.6024%	(121,281,320)	(39.540.621)	(160.821.941)	39 540 647
35. 12/31/2052	53.2	(6.475.094)	(114 806 226)		0	0		0	0		0	0	(6 475 094)	(114 806 226)	(118 043 773)	24.5866%	32.6024%	(114.806.226)	(37 429 585)	(152,235,811)	37 429 610
36. 12/31/2053	53.2	(6.475.094)	(108.331.132)		0	0		0	0		0	ő	(6,475,094)	(108.331.132)	(111,568,679)	24.5866%	32.6024%	(108.331.132)	(35.318.549)	(143.649.681)	35.318.572
37. 12/31/2054	53.2	(6,475,094)	(101,856,038)		0	0		0	0		0	0	(6,475,094)	(101,856,038)	(105,093,585)	24.5866%	32.6024%	(101,856,038)	(33,207,513)	(135,063,551)	33,207,535
38. 12/31/2055	53.2	(6,475,094)	(95,380,944)		0	0		0	0		0	0	(6,475,094)	(95,380,944)	(98,618,491)	24.5866%	32.6024%	(95,380,944)	(31,096,477)	(126,477,421)	31,096,498
39. 12/31/2056 40 12/31/2057	53.2	(6,475,094)	(88,905,850)		0	0		0	0		0	0	(6,475,094)	(88,905,850)	(92,143,397)	24.5866%	32.6024%	(88,905,850)	(28,985,441)	(117,891,291)	28,985,460
40. 12/31/2057 41. 12/31/2058	53.2 53.2	(6,475,094)	(82,430,756) (75,955,662)		0	0		0	0		0	0	(6,475,094)	(82,430,756) (75,955,662)	(85,668,303) (79,193,209)	24.5866%	32.6024%	(82,430,756) (75,955,662)	(26,874,405) (24,763,369)	(109,305,161) (100,719,031)	26,874,423 24,763,385
41. 12/31/2058 42. 12/31/2059	53.2	(6,475,094)	(75,955,662) (69,480,568)		0	0		0	0		8	8	(6,475,094) (6,475,094)	(75,955,662) (69,480,568)	(79,193,209) (72,718,115)	24.5866%	32.6024%	(75,955,662) (69,480,568)	(24,763,369) (22,652,333)	(100,719,031) (92,132,901)	24,763,385 22,652,348
43. 12/31/2059	53.2	(6,475,094)	(63.005.474)		0	0		0	0		0	0	(6,475,094)	(69,480,568) (63.005,474)	(66.243.021)	24.5866%	32.6024%	(69,480,568) (63,005,474)	(22,052,333) (20,541,297)	(83.546.771)	22,652,348
44. 12/31/2061		(6,475,094)	(56,530,380)		0	0		0	0		0	0	(6.475.094)	(56,530,380)	(59,767,927)	24.5866%	32.6024%	(56,530,380)	(18.430.261)	(74.960.641)	18,430,273
45. 12/31/2061	53.2 53.2	(6.475.094)	(50 055 286)		0	0		0	0		0	0	(6,475,094)	(50.055.286)	(53 292 833)	24.5866%	32.6024%	(50,055,286)	(16 319 225)	(66 374 511)	16,430,273
46. 12/31/2063	53.2	(6.475.094)	(43,580,192)		0	0		0	0		0	ő	(6.475.094)	(43,580,192)	(46.817.739)	24.5866%	32.6024%	(43,580,192)	(14,208,189)	(57,788,381)	14,208,198
47. 12/31/2064	53.2	(6.475.094)	(37,105,098)		0	0		0	0		0	0	(6,475,094)	(37,105.098)	(40.342.645)	24.5866%	32.6024%	(37 105 098)	(12,097,152)	(49,202,250)	12.097.160
48. 12/31/2065	53.2	(6,475,094)	(30,630,004)		0	0		0	0		0	0	(6,475,094)	(30,630,004)	(33,867,551)	24.5866%	32.6024%	(30,630,004)	(9,986,116)	(40,616,120)	9,986,123
49. 12/31/2066	53.2	(6,475,094)	(24,154,910)		0	0		0	0		0	0	(6,475,094)	(24,154,910)	(27,392,457)	24.5866%	32.6024%	(24,154,910)	(7,875,080)	(32,029,990)	7,875,086
50. 12/31/2067	53.2	(6,475,094)	(17,679,816)		0	0		0	0		0	0	(6,475,094)	(17,679,816)	(20,917,363)	24.5866%	32.6024%	(17,679,816)	(5,764,044)	(23,443,860)	5,764,048
51. 12/31/2068	53.2	(6,475,094)	(11,204,722)		0	0		0	0		0	0	(6,475,094)	(11,204,722)	(14,442,269)	24.5866%	32.6024%	(11,204,722)	(3,653,008)	(14,857,730)	3,653,011

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PacifiCorp	
Attachment 1B - [INSERT	NAME]

NOTE: PacifiCorp will populate the worksheet in accordance with a future rate change TABLE 1: Summary of (Excess) / Deficient Accumulated Deferred Income Tax by Account and Protected/Non-Protected Classification

	Accumulated	Deferred Income Tax	Asset / (Liability)	(Excess) / Defic	ient Accumulated Def	erred Income Tax
		Pre-	Post-	-		
escription	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
coum. Deferred Income Tax Asset	190					
ccum. Deferred Income Tax Liability. Accelerated Amortization Property	281					-
.ccum. Deferred Income Tax Liability: Other Property	282					-
.ccum. Deferred Income Tax Liability: Other	283					-
subtotal: Accumulated Deferred Income Tax Asset / (Liability)						
When Regulatory Assets	182					-
Wher Regulatory Liabilities	254					-
otal (Excess) / Deficient Accumulated Deferred Income Tax						-
iross-Up						-
Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254					-

TABLE 2: Summary of (Excess) / Deficient Accumulated Deferred Income Tax by Function and Protected/Non-Protected Classification			
Description	Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax	A		в
Other			-
Total (Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up			-
Statement as to which account the (excess) / deficient ADIT is recorded and to which account the balance is being amortized.     Statement as to which method is being used to amortize protected (excess) / deficient ADIT     Statement of the mentitations prevents) / deficient ADIT     Statement of the mentitations prevents) / deficient ADIT			

-							TABLE 3: Annual Traci	king of (Excess) /	Deficient Accumulate	ed Deferred Income Tax							-		TABI	E 4: INFORMATION O		
-						FERC Transmission	Allocable Excess Defer	red Income Tax							Formula Rate Inputs		**C ***** **	n and ADIT are a				recorded in either FERC
						Protected (Exces	s) / Deficient ADIT (RSGI	(N				Non-Pro	otected		Unam	ortized	01055-0	p and Abri are i	192 2 or 2E4 and the	Se. For accounting pu	ther FERC Account 190	2010ed in either FERG
		Remaining		nission	Remaining		eneral	Remaining	Inta	ngible Balance]	Remaining	(Excess) / De		Annual	(Excess) / E					ADIT IS recorded in er		
		Regulatory		Balance]	Regulatory		Balance]	Regulatory	[Intial I	Balance]	Regulatory	[Intial B		Amortization		Average			(Excess) / Deficient		Regulatory	ADIT
#	Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)**
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16         16           19         20           20         21           21         22           23         24           26         26           27         23           28         26           29         32           33         33           35         36           37         37           38         38           39         99           40         41           44         44           46         46           50         50           51         51																						
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# Attachment 2 - Taxes Other Than Income Worksheet

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

Criteria for Allocation:

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

# PacifiCorp Attachment 3 - Revenue Credit Worksheet

		Notes	Reference	Value
Account 454 - Rent from Electric Property				
Rent from Electric Property - Transmission Related				1,343,3
2 Pole Attachments - Transmission Related				381,1
3 Distribution Underbuild - Transmission Related			detail below	555,7
4 Various Rents - Transmission Related				1,977,6
5 Miscellaneous General Revenues			detail below	60,1
6 Account 454 subtotal			(Sum Lines 1-5)	4,318,1
Account 456 - Other Electric Revenues (Note 1)				
7 Transmission for Others		Note 3	Attachment 13	7,126,03
8 Net revenues associated with Network Integration Trai	nsmission Service (NITS) for which the	Note 3		
load is not included in the divisor		Note 5		
9 Short-term firm and non-firm service revenues for which the Terrane inside a service revenues for which the terrane insid	ch the load is not included in the divisor		Attachment 13	143,374,80
received by Transmission Owner Facilities Charges including Interconnection Agreemer		Note 2		
·	115	Note 2	A	2,092,79
			Account 456.2	279,76
2 Account 456 subtotal			(Sum Lines 7-11)	152,873,39
3 Appendix A input: Gross Revenue Credits			(Sum Lines 6 &12) =	157,191,52
			(Sum Lines 6 &12)	157,191,52
Detail for selected items above			(Sum Lines 6 &12)	157,191,52
Detail for selected items above Miscellaneous General Revenues			(Sum Lines 6 &12)	
Detail for selected items above Miscellaneous General Revenues Rents - General			(Sum Lines 6 &12)	157,191,52
Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases			(Sum Lines 6 &12)	178,85
Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon			(Sum Lines 6 &12)	178,85
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			(Sum Lines 6 &12)	178,8
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			(Sum Lines 6 &12)	178,85 449,27
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			(Sum Lines 6 &12)	178,85
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			(Sum Lines 6 &12)	178,8 449,2
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			(Sum Lines 6 &12)	178,8 449,2 628,1
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			(Sum Lines 6 &12)	178,8 449,2 628,1 9.5

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

# Notes

- Note 1 All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit or included in the peak on line 171 of Appendix A.
- Note 2 If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
   Note 3 If the facilities associated with the revenues are not included in the formula, the revenue is
- Note 3 If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

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

	Return and Taxes with 100 Basis Point increase in ROE
А	100 Basis Point increase in ROE and Income Taxes
В	100 Basis Point increase in ROE

Boturn Coloulation

Appendix A input: Line 127 + Line 137 from below

426,022,421 1.00%

posi 8 9 0 1 2 3 4 5	ite Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Compos p = percent of federal income tax deducti T CIT = T / (1-T) I/ (1-T) ITC Adjustment Amortized Investment Tax Credit ITC Adjust. Allocated to Trans Gross	ible for state purposes T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		Per state tax code Attachment 5 (Line 134 * (1 / (1 - Line 131)	21.00 4.55 0.00 24.55 32.60 132.60 (224,7( (297,96
8 9 0 1 2 3	Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Compos p = percent of federal income tax deducti T CIT = T / (1-T) 1 / (1-T) ITC Adjustment	ible for state purposes			4.5- 0.0( 24.5) 32.6( 132.6(
8 9 0 1 2 3	Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Compos p = percent of federal income tax deducti T CIT = T / (1-T) 1 / (1-T) ITC Adjustment	ible for state purposes			4.5 0.0 24.5 32.6 132.6
8 9 0 1 2	Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Compos p = percent of federal income tax deducti T CIT = T / (1-T) 1 / (1-T)	ible for state purposes		Per state tax code	4.5 0.0 24.5 32.6
8 9 0 1 2	Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Compos p = percent of federal income tax deducti T CIT = T / (1-T)	ible for state purposes		Per state tax code	4. 0. 24. 32.
8 9 0 1 2	Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Compos p = percent of federal income tax deducti T CIT = T / (1-T)	ible for state purposes		Per state tax code	4. 0. 24. 32.
8 9 0 1	Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Compos p = percent of federal income tax deducti T	ible for state purposes		Per state tax code	4. 0. 24.
B 9	Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Compos			Per state tax code	4.
8	Income Tax Rates FIT = Federal Income Tax Rate	site			
	Income Tax Rates				21.
posi					
posi	ite Income Taxes				
1	investment Return - Rate Base " Rate of Retur	111		(Line 52 * Line 126)	369,559,6
7	Investment Return = Rate Base * Rate of Retur	21A		(Line 52 + Line 420)	369,559,6
6	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.8
5	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.
4	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.
3	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.4
-	Common Cost	Common Clock	(Note H)		10.0
2	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.8
) 1	Preferred Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 103 / Line 96) (Line 111 / Line 110)	4.0
<b>`</b>	Debt Cost	Long Toma Dale Ocot - Long Toma Dale Ocot (Nat David Long Toma Dale		(Line 103 / Line 96)	4.8
Э	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	49.
В	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.
7	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	50.0
			Notes	Reference (Appendix A Line or Source)	

136	Income Tax Component =	CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =		83,143,289
136b	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)	Appendix A (Line 135c)	(26,382,592)
137	Total Income Taxes			56,462,733



### Plant in Service Worksheet nt A Line #s, De s, Form 1 Page #s an Calculation of Transmission Plant In Service December Source Footnotes Year Baland 204.58b 2022 8,046,307,902 January February 2023 2023 2 Monthly Balances 8.050.950.400 Monthly Balances 8,062,987,84 4 March Monthly Balances 2023 8 057 868 01 April Monthly Balances 2023 8,059,091,82 May June Monthly Balances Monthly Balances 2023 2023 8,060,189,387 8,091,129,655 8 July 9 August Monthly Balances 2023 8,105,985,796 Monthly Balances 2023 8,125,398,434 10 September 11 October Monthly Balances Monthly Balances 2023 2023 8,135,361,280 8,149,412,951 12 November 13 December Monthly Balances 2023 8,171,206,100 8,211,445,572 204.58g (sum lines 1-13) /13 2023 15 14 Transmission Plant In Service (Note M) 8,102,102,705 Appendix A input True-up Calculation of Distribution Plant In Service Source 204,75b Year 2022 Balanc 8.466.404.321 16 January 17 February 18 March Monthly Balances 2023 8,495,068,456 Monthly Balances Monthly Balances 2023 2023 8,521,034,487 8,567,192,137 2023 2023 8,602,086,554 8,626,998,136 19 April Monthly Balances 20 May Monthly Balances 20 May 21 June 22 July 23 August Monthly Balances 2023 8,678,761,553 Monthly Balances 2023 8,723,463,65 Monthly Balances 2023 8,766,867,463 8,829,476,843 24 September 25 October Monthly Balances 2023 Monthly Balances 2023 8,870,530,76 26 November 27 December 8,907,779,60 Monthly Balances 2023 204.75g 2023 9,049,257,83 28 Distribution Plant In Service (sum lines 15-27) /13 True-up 8.700.378.60 Calculation of Intangible Plant In Service December Source 204.5b Year 2022 Baland 1,128,981,210 30 December 19 31 Intangible Plant In Service 204.5g 2023 1 133 971 84 1,131,476,528 (sum lines 29 & 30) /2 Appendix A input (Note N) True-up Calculation of General Plant In Service December Source Year Balanc 1,465,275,063 1,537,122,609 204.99b 2022 33 December 18 34 General Plant In Service 204.99a 2023 (sum lines 32 & 33) /2 (Note N True-up 1,501,198,836 Appendix A input Calculation of Production Plant In Service 35 December Source Year Baland 13,506,299,204 204 46b 2022 36 January 37 February 38 March Monthly Balances Monthly Balances 2022 2023 2023 13,494,439,802 Monthly Balances 2023 13,499,150,961 39 April Monthly Balances 2023 13 512 540 17 40 May Monthly Balances 2023 13,544,846,085 41 June 42 July Monthly Balances Monthly Balances 2023 2023 13,541,398,150 13,541,699,724 43 August 44 September Monthly Balances Monthly Balances 2023 2023 13 543 129 80 13,589,703,534 45 October 46 November Monthly Balances Monthly Balances 2023 2023 13,608,634,26 13,723,270,14 47 December 204.46g 2023 13,656,624,982 48 Production Plant In Service (sum lines 35-47) /13 True-up 13.558.310.85 49 Electric Plant Sold 204.102g (sum lines 14, 28, 31, 34, 48, & 49) 32,993,467,522 Appendix A input 6 50 Total Plant In Service True-up (Note M)



	ated Depreciation Worksheet					
	nt A Line #s, Descriptions, Notes, Form 1 Page #s and Instruct	ons				ļ
	Calculation of Transmission Accumulated Depreciation	Source		Year	Balance	Ĉ
	December	Prior year 219.25c		2022	2,146,075,860	
	January	Monthly Balances		2023	2,155,421,574	
	February	Monthly Balances		2023	2,164,629,842	ł
	March	Monthly Balances		2023	2,164,526,202	
	April	Monthly Balances		2023	2,175,134,391	
	May	Monthly Balances		2023	2,185,791,599	
	June	Monthly Balances		2023	2,196,268,594	l
	July	Monthly Balances		2023	2,207,262,588	
	August	Monthly Balances		2023	2,216,235,417	
	September	Monthly Balances		2023	2,231,529,165	
	October	Monthly Balances		2023	2,240,712,225	
	November	Monthly Balances		2023	2,249,169,892	
	December	219.25c		2023	2,258,536,004	
25 64	Transmission Accumulated Depreciation	(sum lines 51-63) /13	(Note M)	True-up	2,199,330,258	
J					<b>.</b>	
	Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	
	December	Prior year 219.26c		2022	3,234,824,181	
	January	Monthly Balances		2023	3,242,267,694	
	February	Monthly Balances		2023	3,251,781,751	
	March	Monthly Balances		2023	3,261,741,117	
	April	Monthly Balances		2023	3,270,786,586	
	May	Monthly Balances		2023	3,279,324,172	
	June	Monthly Balances		2023	3,290,369,939	
7:	July	Monthly Balances		2023	3,299,691,676	
	August	Monthly Balances		2023	3,309,636,825	
	September	Monthly Balances		2023	3,317,092,307	
	October	Monthly Balances		2023	3,326,521,498	
	November	Monthly Balances		2023	3,335,206,347	
	December	219.26c		2023	3,342,434,416	
	Distribution Accumulated Depreciation	(sum lines 65-77)/13		True-up	3,289,359,885	
	Sopronation	(			2,200,000,000	
	Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	
71	December	Prior year 200.21c		2022	736,465,711	
	December	200.21c		2023	781,734,972	
	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2	(Note N)	True-up	759,100,341	
0 01	Accumulated manyible Depreciation	(auti inica / a d 00)/2	(1401014)	nue-up	7 55, 100, 341	
1	Calculation of General Accumulated Depreciation	Source		Year	Balance	
o,	December	Prior year 219.28c		2022	565.097.827	
	December	219.28c		2022 2023	579,316,418	
26 8	Accumulated General Depreciation	(sum lines 82 & 83) /2	(Note N)	2023 True-up	579,316,418	
20 04	Accumulated General Depreciation	(30/11 IIIICS 02 0 03)12	(NOTE IN)	nue-up	512,201,123	
1	Calculation of Production Accumulated Depreciation	Source		Year	Balance	
85				2022		
		Prior year 219.20 through 219.24 Monthly Palanasa			5,395,121,233	
	January	Monthly Balances		2023	5,435,627,506	
	February	Monthly Balances		2023	5,481,685,610	
	March	Monthly Balances		2023	5,530,472,636	
	April	Monthly Balances		2023	5,577,198,834	
	May	Monthly Balances		2023	5,626,354,394	
	June	Monthly Balances		2023	5,657,686,844	
	July	Monthly Balances		2023	5,703,191,891	
	August	Monthly Balances		2023	5,747,447,629	
9/	September	Monthly Balances		2023	5,799,544,890	
	October	Monthly Balances		2023	5,843,807,627	
95	November	Monthly Balances		2023	5,890,558,837	
95		219.20 through 219.24		2023	5,845,480,037	
95 96	December			True-up	5,656,475,228	
95 96 97	December Production Accumulated Depreciation	(sum lines 85-97) /13				
95 96 97		(sum lines 85-97) /13				
95 96 97 98		(sum lines 85-97) /13 (sum lines 64, 78, 84, & 98)	(Note M)	True-up	11,717,372,494	
95 96 97 98	Production Accumulated Depreciation		(Note M)	True-up	11,717,372,494	
95 96 97 98 7 99	Production Accumulated Depreciation		(Note M)	True-up True-up	<b>11,717,372,494</b> 12,476,472,835	

PacifiCorp Attachment 5 - Cost Support

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

# ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission related portion	d Appendix A input	Details
Amortized Investment Tax Credit 133 Utility Investment Tax Credit Adj Net (411.4)	114.19c	(764,880)	Net Plant Allocator 29.38%	(224,705)	
Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base		00.000			
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current beg of year balance266 footnotes Current end of year balance266 footnotes Average	20,920 16,629 18,775	29.38%	5,516	(enter negative in Appendix A)

# Transmission / Non-transmission Cost Support

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

nts to A & G Expense A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				diusted Total	Details
			<i>r</i>		Dotailo
ded Membership Dues Expense					
FERC Form No. 1 page 335		Total	Included	Excluded	
Page 335, Line 1 (Industry Association Dues)					
American Clean Power	component of 335 Ln 1b	326,563		326,563	
American Council on Renewable Energy	component of 335 Ln 1b	37,739		37,739	
Association of Edison Illuminating Companies	component of 335 Ln 1b	9,022		9,022	
Center for Climate and Energy Solutions	component of 335 Ln 1b	10,161		10,161	
Clean Power	component of 335 Ln 1b	5,443		5,443	
Council on State Taxation	component of 335 Ln 1b	1,282		1,282	
Edison Electric Institute	component of 335 Ln 1b	1,120,633	1,120,633		
Intermountain Electrical Association	component of 335 Ln 1b	9,500		9,500	
National Joint Utilities	component of 335 Ln 1b	11,750		11,750	
North American Transmission Forum	component of 335 Ln 1b	108,004	108,004		
Northwest Public Power Association	component of 335 Ln 1b	1,625		1,625	
Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	42,985		42,985	
Renewable Energy Wildlife Institue	component of 335 Ln 1b	19,000		19,000	
Rocky Mountain Electrical League	component of 335 Ln 1b	22,500		22,500	
The National Hydropower Association, Inc.	component of 335 Ln 1b	43,564		43,564	
UMS GROUP INC	component of 335 Ln 1b	51,008		51,008	
Western Energy Institute	component of 335 Ln 1b	14,220		14,220	
Western Power Trading Forum	component of 335 Ln 1b	43,801		43,801	
	Page 335, Line 1 Subtotal	1,878,799			
Page 335, Lines 6 - 35 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
Lines 6 - 34	Page 335, Lines 7-34	311,669		311,669	
Other (Individually less than \$5,000)	Page 335, Line 35	118,985		118,985	
Rating Agency and Trustee Fees	Page 335, Lines 36-41	496,143	496,143		
Total	(Note C)	Appendix A Input		1,080,814	
	, ,				
Fixed PBOP expense		Annual Update Informationa	l Filing	1.236.851	
Actual PBOP expense		Attachement 17	n rinny	1,236,851	
Actual PBOP expense Adjusted total (Current year actual)		Attachement 17 Appendix A Input	True-up		Authorized Filled Expense minus Actual Expense
Aujusteu totai (Current Year actual)		Appendix A input	rue-up	0.	aunonzeu nineu Expense minus Actual Expense
erty Insurance					
Property Insurance Account 924		320.185b		5,369,323	
	(Note F)	Appendix A Input		5,369,323	

## PacifiCorp Attachment 5 - Cost Support

# Regulatory Expense Related to Transmission Cost Support

				Transmission	
				Related	
Appendix A Line #s, Descriptions, N	otes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Appendix A input Nor	n-transmission Related Details
Directly Assigned A&G					
Specific Transmission related Regul	atory Expenses				
Federal Energy Regulate	ory Commission:				
Annual Fee		350.20d	3,396,191	3,396,191	
Annual Fee - hydro		350.21d	4,046,608		4,046,608
Transmission Rate Cas	e .	350.22d	251,125	251,125	
Other Regulatory		350.23d	1,133,247	318,044	815,203
67 Total		sum	8,827,171	3,965,360	4,861,811

# Safety Related Advertising Cost Support

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

# Education and Out Reach Cost Support

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

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

# Adjustments to Transmission O&M

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and	Instructions	Total	Plus adjustments	Transmission Related Appendix A input Details
53 Transmission O&M	320.112b	258,593,957	(1,110,101)	257,483,856
Adjustment for Ancillary Services Accounts 561-5	1.5			
(561) Load Dispatching	320.84b	0		
(561.1) Load Dispatch-Reliability	320.85b	0		
(561.2) Load Dispatch-Monitor and Operate Transm	ssion System 320.86b	7,195,043		
(561.3) Load Dispatch-Transmission Service and Sc	reduling 320.87b	0		
(561.4) Scheduling, System Control and Dispatch Se	rvices 320.88b	909,952		
(561.5) Reliability, Planning and Standards Develop		3,000,366		
54 Less: Cost of Providing Ancillary Services Acc	ounts 561.0-5 sum	11,105,361	0	11,105,361 Adjustment for Ancillary Services Accounts 561-561.5
55 Less: Account 565	320.966	165,141,904	0	165,141,904

# Appendix A Line #s. Descriptions. Notes. Form 1 Page #s and Instructions Amount Description & Documentation Net Revenue Requirement 0 Appendix A Line #s. Description & Documentation 166 Facility Credits under Section 30.9 of the OATT 0 Appendix A Line #s. Description & Documentation 168 Interest on Network Upgrade Facilities 0 Appendix A Line #s. Description & Documentation Appendix A Line #s. Descriptions. Notes. Form 1 Page #s and Instructions Amount Description & Documentation Interest on Deposits Interest conse on Cluster Study, Commercial Readiness and Site Control Deposits Attachment 18 Enter Negative 169 Net Interest sequence on Cluster Study, Commercial Readiness and Site Control Deposits Attachment 18 Enter Negative 15,153,246 (19.421,169) 6,732,078 Appendix A Input 15,153,246 15,153,246 15,153,246 (19.421,169) 6,732,078 Appendix A Input 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246<

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

## PacifiCorp Attachment 5 - Cost Support

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

# Less Regulatory Asset Amortizations Account 930.2

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

## PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

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

Worksheet Step Month 1 April

April

7

## TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010) Rev Reg based on Year 1 data Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)

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

	Plant In Service										CWIP
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions
	Other Transmission PIS		Energy Gateway	Transmission CWIP							
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)
CWIP Balance Dec (prior year)	-									-	
Jan	-					-		-	-	-	
Feb						-				-	
Mar										-	
Apr						-				-	
May					-	-	-		-	-	
Jun						-			-	-	
Jul						-			-	-	
Aug										-	÷
Sep						-			-	-	
Oct	-		-	-		-		-		-	
Nov	-		-	-		-		-		-	
Dec	-								-	-	
Total											

	Plant In Service				CWIP		
(L)	(M)	(N)	(0)	(P)	(Q)	(R)	(S)
	Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWIP	Transmission CWIP	Input/To
Weighting	Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(O / 13)	
13	-	-		-	-	-	
12					-		
11	-	-		-	-	-	
10							
9							
8							
7							
6							
5							
4							
3							
2							
1							

Not for true-up Not for true-up

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

Year Year 2

Action

Step 3	Month April	Year Year 2	Action TO adds weighted Cap Adds to plant in service in Formula S -	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
4	Мау	Year 2	Post results of Step 3  S -	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) S -	
6	April	Year 3	TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)	Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)

 Estimated Un

 Estimated Depreciation for Attachment 7

 Jan
 11.5

 Fab
 10.5

 Mar
 9.5

 Apr
 8.5

 May
 7.5

 Jun
 6.5

 Jul
 5.5

 Jul
 5.5

 Oct
 2.5

 Oct
 2.5

 Dec
 0.5

 Total Estimated Depreciation for Attachment

ation for Attachmen

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

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)

S - Schedule 1 Reconciliation

# PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

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

Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes 158

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

	13 Month Net							13 Month Net			13 Month Net				1		I ransmission incentive
	Plant or CWIP				13 Month Net Plant or			Plant or CWIP			Plant or CWIP						Credit
i	Invest Yr	Balance	Depreciation	Revenue	CWIP Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	(incentive minus without
W 9.8 % ROE	2010	-			287,225,425	4,836,783	39,852,891				-		-	\$ 39,852,891		\$ 39,852,891	
V Increased ROE	2010			-	287,225,425	4,836,783	40,614,581	-		-			-	\$ 40,614,581	\$ 40,614,581		\$ 761,6
V 9.8 % ROE	2011	-	-	-	784,113,653	13,727,954	109,320,495	-	-	-	-		-	\$ 109,320,495	i	\$ 109,320,495	
V Increased ROE	2011	-	-	-	784,113,653	13,727,954	111,399,877	-	-	-	-		-	\$ 111,399,877	\$ 111,399,877		\$ 2,079,3
W 9.8 % ROE	2012	-	-	-	785,864,997	13,960,855	109,766,905	-	-	-	-		-	\$ 109,766,905	i	\$ 109,766,905	
W Increased ROE	2012			-	785,864,997	13,960,855	111,850,931	-		-	-		-	\$ 111,850,931			\$ 2,084,02
W 9.8 % ROE	2013	-	-	-	1,039,140,449	18,682,869	145,366,132	-		-	-		-	\$ 145,366,132		\$ 145,366,132	
W Increased ROE	2013	-	-	-	1,039,140,449	18,682,869	148,121,816	-		-	-		-	\$ 148,121,816			\$ 2,755,68
W 9.8 % ROE	2014	-	-	-	1,164,054,968	21,135,829	163,047,620	-		-	-		-	\$ 163,047,620		\$ 163,047,620	
V Increased ROE	2014	-	-	-	1,164,054,968	21,135,829	166,134,564	-		-	-		-	\$ 166,134,564			\$ 3,086,94
N 9.8 % ROE	2015	-	-	-	1,350,166,903	24,782,100	189,383,092	-		-	-		-	\$ 189,383,092		\$ 189,383,092	
V Increased ROE	2015	-	-	-	1,350,166,903	24,782,100	192,963,584	-		-	-		-	\$ 192,963,584			\$ 3,580,49
N 9.8 % ROE	2016	-	-	-	1,463,059,094	29,386,385	207,750,244	-		-	-		-	\$ 207,750,244		\$ 207,750,244	
V Increased ROE	2016	-	-	-	1,463,059,094	29,386,385	211,630,113	-		-	-		-	\$ 211,630,113	\$ 211,630,113		\$ 3,879,87
V 9.8 % ROE	2017	-	-	-	1,439,903,455	29,467,919	205,008,837	-	-	-	-		-	\$ 205,008,837		\$ 205,008,837	
V Increased ROE	2017	-	-	-	1,439,903,455	29,467,919	208,827,301	-	-	-	-		-	\$ 208,827,301	\$ 208,827,301		\$ 3,818,46
V 9.8 % ROE	2018	-	-	-	1,413,360,220	27,214,371	199,519,360	-	-	-	-		-	\$ 199,519,360	1	\$ 199,519,360	
V Increased ROE	2018	-	-	-	1,413,360,220	27,214,371	203,267,434	-	-	-	-		-	\$ 203,267,434			\$ 3,748,07
V 9.8 % ROE	2019	-	-	-	1,386,203,297	27,215,321	196,209,567	-	-	-	-		-	\$ 196,209,567		\$ 196,209,567	
V Increased ROE	2019	-	-	-	1,386,203,297	27,215,321	199,885,624	-	-	-	-		-	\$ 199,885,624	\$ 199,885,624		\$ 3,676,05
W 9.8 % ROE	2020	-	-	-	1,471,003,295	28,854,427	208,186,776	-	-	-	-		-	\$ 208,186,776	i	\$ 208,186,776	
V Increased ROE	2020	-	-	-	1,471,003,295	28,854,427	212,087,713	-	-	-	-		-	\$ 212,087,713			\$ 3,900,93
V 9.8 % ROE	2021	-	-	-	1,965,162,841	38,264,499	277,840,623	-	-	-	-		-	\$ 277,840,623		\$ 277,840,623	
V Increased ROE	2021	-	-	-	1,965,162,841	38,264,499	283,052,016	-	-	-	-		-	\$ 283,052,016	\$ 283,052,016		\$ 5,211,39
N 9.8 % ROE	2022	-	-	-	1,921,488,942	38,164,915	272,416,684	-		-	-		-	\$ 272,416,684		\$ 272,416,684	
V Increased ROE	2022	-	-	-	1,921,488,942	38,164,915	277,512,259	-		-	-		-	\$ 277,512,259			\$ 5,095,57
W 9.8 % ROE	2023	-	-	-	1,893,870,114	38,337,274	269,221,988	-		-	-		-	\$ 269,221,988		\$ 269,221,988	
V Increased ROE	2023	-	-	-	1,893,870,114	38,337,274	274,244,320	-		-	-		-	\$ 274,244,320			\$ 5,022,33
N 9.8 % ROE	2024	-	-	-	1,880,788,917	38,787,941	268,077,906	-		-	-		-	\$ 268,077,906		\$ 268,077,906	
V Increased ROE	2024	-			1,880,788,917	38,787,941	273,065,549						-	\$ 273,065,549	\$ 273,065,549		\$ 4,987,64
V 9.8 % ROE	2025	-											-	s -		\$-	
V Increased ROE	2025	-	-	-	-		-	-		-	-		-	\$-	\$-		\$.
W 9.8 % ROE	2026	-		-	-			-	-	-			-	s -		s -	
W Increased ROE	2026	-		-	-			-	-	-			-	s -	s -		s -
W 9.8 % ROE	2027	-		-	-			-	-	-			-	s -		s -	
W Increased ROE	2027	-		-	-			-	-	-			-	s -	s -		s -
W 9.8 % ROE	2028	-		-	-			-	-	-			-	s -		s -	
W Increased ROE	2028	-		-	-			-	-	-			-	s -	s -		\$
W 9.8 % ROE	2029	-		-	-			-	-	-			-	s -		s -	
W Increased ROE	2029	-	-	-	-		-	-		-	-		-	\$-	\$-		\$ -
					-			-			-					\$-	
								-			-				s -		\$-

12.1912% 12.1912%

## PacifiCorp Attachment 8 - Depreciation Rates

# Applied Depreciation Rates by State - 2023

New	Oregon		Washingt	on	Californi	a	Utah		Wyomin	g	AZ, CO, MT	, NM	Idaho		Company
Row A/C Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
	(a)	(b)	(c)	( d)	(e)	(f)	(g)	( h)	(i)	(j)	(k)	(I)	(m)	(n)	(0)
1         350.2 Land Rights           2         352 Structures and Improvements           3         353 Station Equipment           4         354 Towers and Fixtures           5         355 Poles and Fixtures           6         356 Overhead Conductors and Devices           7         357 Underground Conductors and Devices           9         358 Underground Conductors and Devices           9         359 Roads & Trails           10         Unclassified Transmission															1.06% 1.38% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21% 1.73%
11     389.2     Land Rights       12     390     Structures and Improvements       13     391.0     Office Furniture and Equipment - Furniture       14     391.2     Office Furniture and Equipment - Personal Computers       15     391.3     Office Furniture and Equipment - Equipment       16     393     Store Equipment       17     394     Tools, Shop and Garage Equipment       18     395     Laboratory Equipment       19     397     Communication Equipment - Mobile Radio Equipment       20     397.2     Communication Equipment       21     398     Miscelianeous Equipment	1,200.00 108,420,219.61	1.82% 2.07%	95,314,98 14,113,885.28	2.50% 2.06%	4,333,090.05	0.00% 1.99%	97,061.28 104,655,492.38	2.05% 2.55%	74,314,75 21,492,815.65	1.87% 2.28%	243,969.91	0.00% 1.76%	4,867.64 15,544,215.60	1.70% 1.84%	5.00% 20.00% 12.50% 4.00% 5.00% 4.17% 5.00% 9.09% 5.00%
22         Unclassified General           23         302         Franchises and Consents           24         303         Iscellaneous Intangible Plant           25         390.1         Leasehold Improvements - Gen	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%	2.86% 6.15% 4.22%

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 1 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.

- 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 7 state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.

9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.

10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2022 amortization expense for each account.

11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.

12 If the depreciation expense and accumulated depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula

13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for

15 New FERC Sub-account 391.3 (Office Furniture and Equipment – Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp Attachment 9a - Load Divisor for Projection

											OATT	(Part II	- Networ	rk Service	) - Averaç	e of cum	ent year a	and prior	two years																				Other Ser	rvice																			
Column	e		fl	2		13	4		15	f6		17		18	19		f10		f11		12	f13		f14		15	f16		f17	f1	3	f19				j	1	2	ß		já	ğ		j															
Customer Class RS / SA	PacifiC NFS	orp BPA' N SA	NFO	BPA Gaz NFO SA 225	dey F	Clarke I UD IFO 735	BPA: Ben REA NFO SA 539	ton BPA V N S	Oregon Vind VFO V 538	BPA C NFC SA 8	B EC ) 27	PA Airpo Solar NFO SA 865	BPA	A WEID NFO A 975	Tri-Sta NFO SA 62		lpine Ener olutions LL NFO SA 299	LC Bas	in Electri NFO SA 505	Dakota	lo. FO	USBR NFO SA 50		WAPA NFO SA 175	Renewa	ingrid Ibles, LLC IFO 1742	C Exel NFI SA 9	n I	BPA South East Idaho NFO SA 746		ls O	NTUA NFO SA 894	Total	#FO		UAM O RS	IS	UMPA OS RS 637	Deser OS RS 28	net A	Vestern Are Power dministratio OS RS 262/263	n	Tot	el OS															
Jan Feb March Agril May Jan Jan Jan Sept Oct Nev Dec Total Arug 12CP	10	8,577 8,480 7,970 7,586 8,096 0,064 0,897 0,764 9,681 9,681 7,700 8,294 8,768 6,878 8,906	5.84 7.15 6.51 6.36 5.64 6.41 5.49 6.31 6.17 5.69 74 6	3 3 3 3 3 3 3 3 3 3 3 3 3 3	23 27 22 24 13 179 81 170 32 00 32 00 32 40 3	32.18 33.33 28.34 25.13 13.37 19.06 16.63 20.00 13.56 19.28 25.58 31.13 278 23	0. 1. 1. 0. 0. 0. 0. 1. 1.	97 47 34 22 47 38 47 38 30 67 66 67 06 67 06 67 06 10 1	0.03 0.39 0.29 0.35 0.32 0.30 0.30 0.12 0.35 0.16 0.46 0.18 3 0 0		0.09 0.06 - - - - - - - - - - - - - - - - - - -	0.1 0.0 - - - - - - - - - - - - - - - - - -	3 18 13 12 1 1 3 0 0	0.01 0.01 0.01 0.47 1.23 1.33 1.35 1.04 0.49 0.01 0.01 6 0.01	19 20 21 17 13 15 15 16 15 16	26 78 41 49 52 02 46 69 31	15 15 17 19 20 21 18 16	.98 1.63 1.20 1.13 1.51 1.72 1.22	11.03 11.00 9.96 9.87 9.58 9.04 11.60 11.61 10.44 9.43 10.15 11.68 11.68 125 10		51.16 50.88 46.73 42.84 34.36 56.65 57.14 48.14 36.15 43.49 52.40 567 47		0.00 0.09 0.33 0.54 0.55 0.60 0.57 0.42 0.25 0.00 0.00 0.00 3 0	0.01 0.01 0.34 2.67 2.48 3.15 2.89 2.53 0.28 0.01 0.01 14 14		34.6 34.3 33.8 34.5 34.0 34.1 34.0 34.0 33.8 34.0 33.8 34.0 33.7 33.4 34.0 33.7 33.4 34.0 33.7 33.4 34.0 33.7 33.4 34.0 33.7 33.4 34.0 34.0 34.0 34.0 34.0 34.0 34.0		0.93 0.91 0.85 0.91 0.84 1.09 1.16 1.21 1.10 0.90 0.85 0.80 12 12 1	317. 318. 292. 231. 132.6 182.1 200.5 162.1 139.1 189.9 262.1 325.6 2,75	8 1 9 1 77 9 1 8 1 4 1 7 1 3 4 1 1 8	17.72 18.67 19.69 71.79 78.04 15.77 18.85 17.24 13.74 87.84 98.08 19.17 1,247 104	263 254 275 241 232 3.14 362 352 258 239 3.31 35 239 331 35 35 35 23 331 35 35 35 23 331 35 35 35 35 35 35 35 35 35 35 35 35 35		613 619 573 464 350 449 495 462 400 425 519 621 5,990 499			455 438 421 423 552 715 869 853 796 416 416 416 447 6,800 567	57 53 63 43 77 116 157 161 143 60 68 78 78 78 90		114 102 116 137 122 160 188 194 165 124 119 110 1,651 138	25 22 21 22 23 30 30 22 21 22 21 22 23 24 3,42 24 22 24 24 24 24 24 24 24 24 24 24 2	3 7 6 0 3 3 6 0 6 7 1		924 886 877 859 1,041 1,516 1,516 1,503 1,384 877 900 893 12,953 1,079															
	-																						041	T (Part II I	one.Term	Firm Poi	nt.to.Roin	Transmi	ission Serv	ire) - Proi	rtine																												
Column	g1		g2	<u>9</u> 3		g4	gő		g6	g7		98		g9	g10		g11		g12	9	13	g14	-	g15		16	g1		g18		9	g20	g2		g22	g	23	g24	g25		g26	g27	9	28	g29	930		g31	93	32	9	1							
Customer	PacifiC		BPA	Idaho Po	wer Idah	o Power	Avangn	The	rmo No. 1	Powe	rex.	Powerex	Po	werex	Power	x	Powerex	SI	ate of SD	Sacra Muncip Dis	amento xel Utility strict	Salt Rin Projec		'latskanie People's litty Distric	Eve t Biopor	rgreen ver, LLC	Garrett		Virport Sola	(US)	th rica LIP F	alls Creek	Energy	eepers	Tenaska	Sta Cap Grou	pital p Inc.	Losses	Power	rex	Powerex	Power	ax Pov	erex	Powerex	Power	ex	Powerex	City Rose	rvile		   r		I					Divisor
Class RS / SA	LTP		LTP A 656	LTP SA 21	2 54	.TP 1023	LTP SA 895		LTP L568	SA 1	9	LTP SA 1016	SA SA	LTP 1017	LTP SA 103	6	LTP SA 1036		LTP SA 779	LI SA	TP .863	LTP SA 80		LTP SA 899	L SI	.TP 1.874	LTI SA 9	5 R6	LTP SA 965	LT		LTP SA 868	LT SA 1	65	SA 1100	LI		LTP	LTP SA 70	0	LTP SA 701	LTP SA 70	2 SA	TP 748	LTP SA 749	LTP SA 9	8	LTP SA 996	SA		Total LTP		otal Network & OS	1% growt	Be	ind-the To feter	btal Network Load	Net	work + OS + LTP
Jan Feb March April Jal Jal Jal Jal Sept Oct Nov Dec Total Arg 1222P	2	1.855 1.855 1.855 1.855 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.955 1.855 1.855 1.855 1.855 1.855 1.950 1.855 1.855 1.855 1.855 1.855 1.950 1.950 1.950 1.950 1.950 1.855 1.855 1.855 1.855 1.855 1.855 1.950 1.950 1.950 1.950 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.950 1.950 1.950 1.855 1.	56 56 56 56 56 56 56 56 56 56 56 56 56 5		50 50 50 50 50 50 50	80 80 80 80 80 80 80 80 80 80 80 80 80 8	3	30 30 30 30 30 30 30 30 30 30 30 30 30 3	11 11 11 11 11 11 11 11 11 11 11 11 11		80 80 80 80 80 80 80 80 80 80 80 80 960	10 10 10 10 10 10 10 10 10 10 10 10 10 1	000000000000000000000000000000000000000	100 100 100 100 100 100 100 100 100 100		00 00 00 00 00 00 00 00 00 00 00 00 00		- - - 100 100 100 100 100 100 100	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 8		19 19 19 19 19 19 19 19 19 19 19 19 19 1	0.00	25 25 25 25 25 25 25 25 25 25 25 25 25 2	13 13 13 13 13 13 13 13 13 13 13 13 13 1		10 10 10 10 10 10 10 10 10 10 10 10 10 1	) ) ) ) ) ) ) ) ) ) ) ) ) ) ) ) ) ) ) )	10 10 10 10 10 10 10 10 10 10 10 10 10 1	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	99 99 99 99 99 80 80 80 80 80 80 99 99 99	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	ur i	28 28 28 28 28 28 28 28 28 28 28 28 28 2	222222222222222222222222222222222222222	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	25 25 25 25 25 25 25 25 25 25 25 25 25 2	113 113 113 113 113 113 118 118 118 118	1	100 100 100 100 100 100 100 100 100 100	10 10 10 10 10 10 10 10 10 10 10 10 10 1	0 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1	00 00 00 00 00 00 00 00 00 00 00 00 00	50 50 50 50 50 50 50 50 50 50 50 50 50 5	150 150 150 150 150 150 150 150 150 150		100 100 100 100 100 100 100 100 100 100	10 10 10 10 10 10 10 10 10 10 10 10 10 1	0 0 0 0 0 0 0 0 0 0 0 0 0	50 50 50 50 50 50 50 50 50 50 50 50 50 5	3,480 3,480 3,480 3,480 3,607 3,607 3,609 3,609 3,611 3,480 3,480 3,480 3,534		10,11- 9,98: 9,42: 8,900 9,48: 11,80: 12,900 12,72: 11,48: 9,00: 9,71: 10,28: 125,821		10,21) 10,08) 9,511 8,999 9,58- 11,921 13,038 12,868 11,581 9,09- 9,812 10,385	206 199 206 190 168 173 121 155 168 175 196 199 190 2,147	10,427 10,279 9,726 9,193 9,749 12,101 13,159 13,010 11,747 9,266 10,011 10,580 129,247 10,771		13,907 13,799 13,206 12,673 13,229 15,712 16,716 16,617 15,366 12,877 13,491 14,060 171,652 14,304

PacifiCorp	
Attachment 9a1 - Load(Current	/ear)
2023	

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

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

Pacifi Attachment 9a1 - L		nt Year)			
	2022				

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

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

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

			OATT (Part III - Network Service)																					
Column			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
										BPA Airport			Calpine Energy					Avangrid		BPA South East	BPA Idaho	3 Phases		
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD E	3PA: Benton REA BI	PA Oregon Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	Falls	Renewables Inc.	NTUA	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO		Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	
Jan	26	18:00	8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91		2.55	557
Feb	18	19:00	7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11		2.44	548
March	1	8:00	7,547	5.55	3.18	26.03	1.05	0.37	1.1		0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24		2.41	542
April	12	8:00	7,098	5.88	3.23	25.72	0.91	0.55		-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15		1.88	394
May	31	18:00	8,244	4.73	3.24	15.73	0.46	0.46	1.1		1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80		1.90	357
Jun	28	17:00	10,755	6.06	4.15	23.38	0.38		1.1		1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21		2.35	475
Jul	6	17:00	10,861	5.35	3.71	16.13	0.40	0.39	1.1	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66		2.73	484
Aug	12	17:00	10,546	6.35	3.73	22.08	0.39	0.16	1.1		1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85		2.55	450
Sept	9	17:00	9,459	5.51	3.23	13.99	0.29	0.38	1.1	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85		2.53	383
Oct	12	9:00	7,314	5.85	2.93	24.60	0.73		1.1		0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08		1.95	422
Nov	22	18:00	7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73		-	422
Dec	28	18:00	8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74		2.65	618
Total			104,380	65.7	39.8	279.7	9.1	3.4	0.7	0.6	7.5	199.8	197.1	121.5	544.0	3.5	15.8	412.8	16.9	2,577.9	1,129.3	-	25.9	5,651

					(	Other Service		
Column			j1	j2	j3	j4	j5	j
						Western Area		
						Power		
Customer			UAMPS	UMPA	Deseret	Administration		
Class			OS	OS	OS	OS		Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	RS 262/263		
Jan	26	18:00	427	56	107	305		89
Feb	18	19:00	400	58	109	278		84
March	1	8:00	379	43	95	340		85
April	12	8:00	414	76	141	213		84
May	31	18:00	548	56	109	302		1,01
Jun	28	17:00	731	126	166	317		1,34
Jul	6	17:00	870	156	190	323		1,53
Aug	12	17:00	834	147	227	303		1,51
Sept	9	17:00	772	137	155	298		1,36
Oct	12	9:00	375	50	137	227		78
Nov	22	18:00	399	59	129	291		87
Dec	28	18:00	461	53	115	294		92
Total			6,611	1,017	1,679	3,491	-	12,79

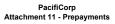
PacifiCorp Attachment 96 - Load Divisor for True up

												OATT	Part III - Network S	ervice)										1				Other Se	ervice		1								
Column			e	f1	12	13		5	15	15	17	18	19	f10	f11	f12	f13	f14	f15	f15	f17	f18	f19	1		1	2	3	4		1								
Customer Class RS / SA	Day 13	F	Paof/Corp NFS	BPA Yakama NFO	BPA Gazle NFO	NFO	e PUD BPA: I	Benton REA B	PA Oregon Wind NFO	BPA CEC NFO	BPA Airport So NFO	ar BPAWE	D Tri-State NFO	Calpine Energy Solutions LLC NFO SA 200	Basin Electric NFO	Black Hills NFO	USBR NFO	WAPA I NFO	Avengtid Renewables, LLC NFO SA 742	Exelon NFO	BPA South East Idaho NFO SA 745	BPA Idaho Falis NFO SA 747	NTUA NFO SA 894	Total NFO		UAMPS OS RS 297		eseret Ad	lestern Area Power tministration OS 20 363/363	т	otal OS								
Jan Feb March April Jan Jal Jal Sept Oct Nov Dec Total Aug 12CP	30         8           2         8:           27         9:           4         9:           19         17           30         18           21         17           16         17           30         8:           28         8:           18         18	100 100 100 100 100 100 100 100 100	8,982 8,695 8,114 7,840 7,941 9,222 10,523 10,750 8,828 7,948 8,400 8,209 105,232 8,769	80 80 90 7,4 7,1 7,0 68 66 7,9 56 7,5 7,5 54 864 864 7,2	31         3           12         3           11         3           300         3           58         3           58         3           58         3           58         3           58         3           58         3           59         3           52         3           56         2           41         41	1.36 1.38 1.22 1.72 1.99 1.91 1.14 1.71 1.81 1.04 22	36.97 32.54 27.60 24.82 13.43 15.41 15.10 20.59 11.40 21.78 26.58 21.08 57.30 22.28	1.82 1.56 1.57 1.58 0.49 0.41 0.41 0.41 0.41 0.41 0.41 0.31 0.99 1.37 0.95 11.88 0.99	0.03 0.58 0.50 - - 0.02 - 0.21 0.49 0.49 0.49 0.49 0.49 0.51 0.31 3.17 0.26	0.47	8 0 7 0	12	Ortical         October           0.01         20           0.01         19           0.01         17           0.01         15           0.01         15           0.01         17           1.27         10           1.39         15           0.94         12           0.01         20           0.01         18           0.01         12           5.08         192           0.42         16	25 16.72 57 16.94 55 19.87 33 21.94 45 20.53 52 21.74 54 14.87 54 15.28 59 16.19 59 212.87	121.51	61.05 47.61 45.99 42.74 31.35 44.04 55.42 55.49 40.05 45.68 43.80 42.76 554.68 43.80 42.76 554.68 43.80 42.76 45.22 45.22 45.22 45.25 45.22 45.25 45.22 45.20 45.2	0.26 0.26 0.59 0.53 0.59 0.60 0.37 0.01 0.01 0.01 0.01 0.01 0.01	001 002 001 001 221 1.13 3.12 2.75 2.40 0.01 0.01 0.01 0.01 11.69 0.97	34.71 33.95 32.94 35.16 33.20 33.20 33.21 33.21 33.21 34.42 34.42 32.69 404.63 33.72 33.72	0.59 0.60 0.65 0.63 0.68 0.68 0.68 0.60 0.51 0.53	20149 322,69 270,41 142,49,21 113,12 167,17 204,26 164,02 124,11 272,63 293,21 283,29 283,27 283,27 283,27 283,27 283,47 2 283,47 2 283,47 2 283,47 2 283,47 2 283,47 2 283,47 2 283,47 2 283,47 2 283,47 2 283,47 2 283,47 2 283,47 2 283,47 2 283,47 2 2 283,47 2 2 283,47 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	112.18 116.85 107.13 90.71 79.82 104.87 123.40 123.74 100.30 88.25 101.63 111.82	272 266 325 327 291 458 559 567 529 408 497 473 5033 4,19	544.951 501.490 329.374 419.852 500.317 470.075 367.417 526.629 563.027 545.801 6,130		458 471 448 423 477 627 883 815 670 378 415 444 415 444 5507 542	52 54 100 22 89 85 153 165 153 165 111 159 79 120 1088 91	124 124 117 139 162 113 154 218 170 139 122 111 105 1,676 140	310 308 202 282 276 305 288 301 258 302 283 302 283 211 3,336 278	-	944 950 889 954 1,551 1,451 1,451 1,178 861 888 880 12,607 1,050,58								
Column			g1	g2	g3	94		¢	g6	g7	gŝ	<b>9</b> 9	g10	g11	QATT g12	Part II Long-Term g13	Firm Point-to-Pi g14	pint Transmissi g15	on Service g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26 g	27	g28 g	29 g30	g31	g32 g	8 <b>3</b> g	٦			
Customer		F	PacifiCorp	Avangtid	Black Hills, I	Inc. BPA	ι.	BPA I	Dity of Roseville	Clatskanie Peoples Utilit District	Clatskanie Peop Utiliti District	les Peoples U District	ie 185 Evergroen B	io Idaho Power	Idaho Power	Thermo No 1 (CRYQ)	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex P	Powerex N	extEra: S	State of SD Mur Utility	ncipal Ag	liver Project ricultural Ga vement and Si ver District	ernett Airport Sola	ar Falls Creek	Shell Energy North America, Lo LP	sses				Divisor
Class RS / SA	Day Te		LTP Vatious	LTP	LTP	LTP		LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP L	TP	LTP L	TP LTP	LTP	LTP SA 791	Total LTP	Total No & O	twork Behind- the S Meter		Network + OS + LTP
RS/SA Jan Feb March April May Jun Jul Aug Sept Oct Nov Dec			1,855 1,855 1,855 1,855 1,855 1,950 1,950 1,950 1,950 1,950 1,950 1,955 1,855	34 685 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	204 67 20 20 20 20 20 20 20 20 20 20	50 50 50 50 50 50 50 50 50 50 50 50 50 5	-	54 600 56 56 56 56 56 56 56 56 56 56 56 56 56	24 60 1 50 50 50 50 50 50 50 50 50 50 50 50 50		3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	64 301	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	3// 2/2 10 - 10 - 10 - 10 - 10 50 10 5	50 1023 80 80 80 80 80 80 80 80 80 80 80 80 80	34 360 11 11 11 11 11 11 11 11 11 11	20, 100 50 50 50 50 50 50 50 50 50 50 50 50 5	30 700 100 100 100 100 100 100 100 100 100	204 101 100 100 100 100 100 100 100 100 100	5X 102 100 100 100 100 100 100 100 100 100	2A 140 50 50 50 50 50 50 50 50 50 50 50 50 50	3A 749 150 150 150 150 150 150 150 150 150 150	00 335 100 100 100 100 100 100 100 100 100 10	200 300 100 100 100 100 100 100 100 100 100	34 1016 100 100 100 100 100 100 100 100 100	300 1017 30 100 100 100 100 100 100 100 1	50 100 3 100 100 100 100 100 100 100 100 100 - - -	99 - - - - - - - - - - - - - - - - - -	20112 20 4 4 4 4 4 4 4 4 4 4 4 4 4	1900 1919 1919 1919 1919 1919 1919 1919	2000 20 20 20 20 20 20 20 20 20 20 20 20	100         4           100         4	2,4000 18 5 18 5 18 5 18 5 18 5 18 1 18 1 18 3 18 3 18 5 18 5	25 124 124 124 124 105 105 105 105 105 105 124 124	117         3,54           117         3,54           117         3,54           117         3,51           117         3,51           117         3,51           117         3,51           117         3,51           117         3,51           112         3,71           122         3,71           122         3,71           122         3,71           122         3,71           122         3,71           123         3,44           113         3,44	999999999999999999999999999999999999999	10,639         156           10,294         182           9,548         189           9,194         154           10,812         163           12,574         165           12,574         165           12,574         165           9,194         154           12,574         155           9,335         172           9,852         149           10,173         156           9,852         122	10,795 10,476 9,738 9,349 10,976 12,630 12,831 10,329 9,508 10,041 9,848	14,384 14,065 13,327 12,985 14,696 16,346 16,547 14,047 13,122 13,524 13,331
Total			22,735	36	50 E	600 F0	-	672	600	15	6 .		18 1	20 250	960	132	960	1,200	1,200	1,200	600	1,800	1,200	1,200	1,200	1,200	900	99	48	228	300	120 57	16 50	1,294		5 1	3,970 1,945	125,915	169,310

## PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

## Plant in Service - Accumulated Amortization Detail

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



Prepayments Detail - 2023

FERC Account	Account Number	Account Description	Category	20	022 Year-end Balance	2023 Year-end Balance	BoY-EoY Average	Other	100% Transmission		ant-related	Lab	bor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$		\$ 77,275,199	\$ 49,101,134			\$	49,101,134		
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$		\$ 3,207,357	\$ 3,010,847			\$	3,010,847		
	132013	Prep Ins-D&O Liability	Labor-related	\$		\$-	\$ -						
	132016	Prep Ins-Minority Owned Plants	Other	\$		\$ 380,196	\$ 351,072	\$ 351,072					
	132045	Prepaid Workers Compensation	Labor-related	\$		\$ 136,220	\$ 122,172					\$	122,17
	132055	Prepaid Employee Benefit Costs	Labor-related	\$	.,,	\$ 1,035,575	\$ 1,282,281					\$	1,282,28
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$		\$-	\$-						
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$		\$-	\$-						
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$	· · · · · · ·	\$ 24,138,271	\$ 23,439,813			\$	23,439,813		
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$		\$ 29,204	\$ 29,204	\$ 29,204					
	132924	Other Prepayments - Oregon DOE Fee	Other	\$	101,000	\$ 681,956	\$ 719,496	\$ 719,496					
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$	736,161	\$ 773,246	\$ 754,703	\$ 754,703					
	132096	Prepaid RECs for RPS (WA)	Other	\$	-	\$-	\$ -	\$ -					
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$	3,922,186	\$ 29,684,253	\$ 16,803,219	\$ 16,803,219					
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale	Other	\$	2,399,927	\$ 10,453,882	\$ 6,426,905	\$ 6,426,905					
	132099	Prepaid WA GHG Wholesale - Current	Other	\$	-	\$ 12,616,436	\$ 6,308,218	\$ 6,308,218					
	132310	Prepaid Rating Agency Fees	Other	\$	35,356	\$ 39,261	\$ 37,308	\$ 37,308					
	132320	Prepaid Surety Bond	Other	\$	-	\$-	\$-	\$-					
	132548	Prepaid Cedar Springs II	Other	\$	507,000	\$ -	\$ 253,500	\$ 253,500					
	132551	Prepaid Dunlap	Other	\$	207,914	\$ 207,914	\$ 207,914	\$ 207,914					
	132557	Prepaid GlenRock I	Other	\$		\$ 213,626	\$ 199,531	\$ 199,531					
	132558	Prepaid GlenRock II	Other	\$		\$ -	\$ 73,051	\$ 73,051	1				
	132564	Prepaid High Plains	Other	S		\$ -	\$ 278,155	\$ 278,155					
	132567	Prepaid Leaning Juniper	Other	s		\$ 282,370	\$ 282,370	\$ 282,370					
	132574	Prepaid McFadden Ridge	Other	s		\$ 133,656	\$ 120,211	\$ 120,211					
	132577	Prepaid Rolling Hills	Other	¢		\$ 332,666	\$ 305,411	\$ 305,411					
	132580	Prepaid Seven Mile I	Other	s		\$ 185,437	\$ 185,437	\$ 185,437					
	132581	Prepaid Seven Mile I	Other	e		\$ 36,525	\$ 36,525	\$ 36,525					
	132603	Other Prepay-Ashton Plant Land	Other	6		\$ <u>50,525</u> \$ -	\$ 50,525	\$ 50,525					
	132605	Other Prepay - Lease Commissions	Other	•		<del>s -</del> S -		\$ \$					
	132608	Prepayments - Water Rights Lease	Other	\$		• - • 950,048	\$ 934,461	\$ 934.461					
	132620		Other	>									
		Prepayments - Water Rights (Ferron Canal)		>		• ••••	+						
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$		<u>\$</u> -	\$ -	\$ -					
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$		\$ -	\$ -	\$ -					
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$		\$ -	\$-	\$ -					
	132650	Prepaid Dues	Other	\$	,	\$ 1,836,474	\$ 1,105,737	\$ 1,105,737		_			
	132700	Prepaid Rent	Plant-related	\$		\$ -	\$ 21,333			\$	21,333		
	132705	Prepaid Pole Contact Rental	Other	\$	,	\$ 329,307	\$ 271,443	\$ 271,443					
	132740	Prepaid O&M - Wind	Other	\$		\$ 83,763	\$ 85,309	\$ 85,309					
	132755	Prepaid Aircraft Maint	Labor-related	\$	83,714	\$ 167,299	\$ 125,507					\$	125,50
	132825	Prepaid LGIA Transmission	Other	\$	-	\$-	\$ -	\$-					
	132831	Prepaid BPA Transmission - Wine Country	Other	\$		\$-	\$ -	\$-					
	132900	Prepayments - Other (Note 1)	Labor-related	\$	111111	\$ 2,314,999	\$ 11,583,010	\$ 10,000,000				\$	1,583,01
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$	.,,	\$ 1,516,604	\$ 1,493,432	\$ 1,493,432					
	132903	Prep Fees-Utah Public Service Commission	Other	\$		\$ 3,454,128	\$ 3,420,630	\$ 3,420,630					
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$	293,574	\$ 312,487	\$ 303,031	\$ 303,031					
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$		\$-	\$						
	132910	Prepayments - Hardware & Software	Labor-related	\$	16,251,904	\$ 15,133,476	\$ 15,692,690					\$	15,692,69
	132926	Prepaid Royalties	Other	\$	-	\$-	\$-	\$-					
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$	-	\$-	\$-						
	132999	Prepayments - Reclass to Long-Term	Other	\$	(4,488,817)	\$ (2,515,259)	\$ (3,502,038)	\$ (3,502,038	)				
	134000	Long-Term Prepayments - Reclass from Current	Other	\$		\$ 2,515,259	\$ 3,502,038	\$ 3,502,038					
	134100	Prepaid CA GHG Retail - Non-Current	Other	s		\$ 1,423,000	\$ 9,046,876	\$ 9,046,876					
	134101	Prepaid CA GHG Wholesale - Non-Current	Other	S		\$ 1,425,639	\$ 4,165,837	\$ 4,165,837	İ				
	134102	Prepaid WA GHG Wholesale - Non-Current	Other	\$		\$ 29,207,506	\$ 14,603,753	\$ 14,603,753					
	185363	LT Prepayments - Other	Other	\$		\$ 250,000	\$ 125,000	\$ 125,000					
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	s		\$ 2,124,274	\$ 2,165,631	\$ 2,165,631					
1000000	132303	Prepaid Interest - SERP Life Insurance	Other	¢	1	<u>\$ 2,124,274</u> \$ -	\$ 2,100,001	\$ 2,103,031					
	203000	Discount on Short-Term Securities	Other	9		• - • 1,569,760	\$ 784,880	\$ 784,880					
1655000	132400	Prepaid Mining Costs	Other	\$ \$		\$ 1,569,760	\$ 784,880 \$ 375,000	\$ 784,880 \$ 375.000					
000000	132400	Prepaid Mining Costs	Ouler	9	100,000	\$ 224,499,606	¢ 010,000	\$ 375,000 \$ 82,810,845				1	18,805,66

 
 0.000%
 100.000%
 29.378%
 9.580%

 \$
 - \$
 - \$
 22.201,714
 1,801,524
 Allocator Total Allocated to Transmission by Category

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

## PacifiCorp Attachment 12 - Plant Held for Future Use

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

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

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

## PacifiCorp Attachment 13 - Revenue Credit Detail

## **Revenue Credit Detail**

## Other Service (OS) contracts

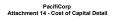
Description	Revenue	MW	As Filed 1=Revenue credit 0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,803,158	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	221,062	n/a	1
Deseret RS 280	0	139.7	0
Enel Cove Deferral Fee	0	n/a	1
Fall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

## Short-term revenue

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	84,255,672
Third parties	7,157,348
Total short-term firm	91,413,020
Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	22,913,022
	00 040 704
Third parties	29,048,764

## Short term firm and non-firm

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



					end)	Current Year (month end)								ļ			
	Operation to apply to monthly																
Appendix A Line	input columns at right	to left on monthly data)	Description (Account)	Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average		Bonds (221)	Form 1, pg 112, In 18 c,d	9.742.150.000	9.733.150.000	9.733.150.000	9,733,150,000	9.733.150.000	10.933.150.000	10.633.150.000	10.595.150.000	10.550.150.000	10.541.150.000	10.493.150.000	10.493.150.000	10.493.150.000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, In 19 c,d	0,742,130,000	8,733,130,000	8,735,130,000	8,733,130,000	8,733,130,000	10,833,130,000	10,000,100,000	10,333,130,000	10,000,100,000	10,341,130,000	10,485,150,000	10,485,150,000	10,483,130,000
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various In, col a,b	0	0	ő	0	ő	0	ő	ő	ő	0	ő	ő	ő
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, In 21 c,d	0	ő	0	0	ő	ő	ő	ő	ő	0	ő	ő	0
91	13-month average	26.147.759	Unamortized Discount (226)	Form 1, pg 112, In 23 c,d	26.507.474	26.390.741	26.274.007	26,157,273	26.040.540	26,451,144	26.341.918	26.232.693	26.123.467	26.014.241	25,905,016	25,795,790	25,686,565
92	13-month average	54,548,130	Unamortized Debt Expense (181)	Form 1, pg 111, In 69 c,d	49.255.311	49,137,915	48.875.636	49,177,740	48.896.130	57,731,049	58,240,959	58.086.614	57.820.071	58,417,369	58,128,795	57,826,865	57,531,239
93	13-month average	2,190,880	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, In 81 c,d	2.392.432	2.358.628	2.324.824	2,291,020	2,257,216	2,223,412	2,189,607	2,155,803	2,121,999	2.088.195	2.054.391	2.026.101	1,997,811
94	13-month average	17	Unamortized Premium (225)	Form 1, pg 112, In 22 c,d	227	0	0	0	0	0	0	0	0	0	0	0	0
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, In 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum	486,803,423	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 256-257, ln 33 m	37,832,164	37,706,102	37,756,596	37,775,966	37,761,965	40,385,866	42,602,230	42,493,795	42,277,992	42,119,855	42,047,011	41,804,739	42,071,306
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	4,869,407	Amort Debt Discount and Expense (428)	Form 1, pg 117, In 63 c (portion)	399,982	403,155	403,031	404,630	404,647	416,770	405,281	405,664	404,776	405,863	405,885	404,852	404,852
100	12-month sum	394,621	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	33,544	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	28,290	28,290
101	12-month sum	227	Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	227	227	0	0	0	0	0	0	0	0	0	0	0
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, In 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, In 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average		Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, In 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, In 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, In 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, In 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, In 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, In 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	10,301,551,338	Total Proprietary Capital	Form 1, pg 112, In 16 c,d	10,741,074,399	10,524,837,594	10,538,381,261	10,321,049,166	10,353,392,361	10,402,624,001	10,427,180,738	10,574,065,139	10,655,334,028	9,775,164,475	9,800,625,648	9,834,135,238	9,972,303,344
114	13-month average	82,824,114	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, In 12 c, d	80,131,356	80,499,951	82,549,795	82,160,943	78,564,968	76,443,851	74,367,106	79,678,701	82,466,242	85,414,777	82,942,106	91,253,232	100,240,451
115	13-month average (enter negative)	(9,228,081)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, In 15 c, d	(9,348,616)	(9,309,410)	(9,270,205)	(9,230,999)	(9,191,793)	(9,152,587)	(9,113,382)	(9,074,176)	(9,034,970)	(8,995,765)	(8,956,559)	(8,917,353)	(10,369,236)
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956

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

# PacifiCorp Attachment 15 - GSU and Associated Equipment

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

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

# PacifiCorp Attachment 16 - Unfunded Reserves

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

			Accrued	Liability:	Char	ged to:	Prior year	Current Year	True-up			By Ca	tegory		
Description	Account Calculation	Reserve type	SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end	13-month Average	Category	100% Transmission	Plant	Labor	Other	Total Transmiss related Unfund Reserves
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	0 546526	555	(3.9)	(29.7)		Other				(7.854)	
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	0 546516	555	(2.4)	(10.5)	(3.5)	Other				(3.540)	
WA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248029	242	0 546516	555	0.0	(12.6)	(1.0)	Other				(0.970)	
Lidar (Wood Hollow)	Estimate by Legal	Unfunded	248070	242	0 545500, 545510	426.3	(1.9)	0.0	(0.1)	Other				(0.146)	
BTL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	0 545500, 545501,	426.5	(0.2)	(0.2)	(0.2)	Other				(0.150)	
Wholesale Contingent Liabilities	Estimate by C&T	Unfunded	248025	242	505502 0 505206	555	(0.0)	(0.0)	(0.0)					(0.030)	
Accum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	0 301913	456	(1.7)	(1.0)	(0.9)		(0.869)				
Accum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	0 310975	449.1	0.0	0.0	0.0	Other				0.000	
Trapper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	0 120163, 515100	151, 501	(11.0)	(10.2)	(10.8)					(10.795)	
Klamath Settlement Obligation - Hydro generation Accrued Right-of-Way Obligation (100% Transmission)	Estimate by Legal Estimate by RMP Finance	Unfunded Unfunded	289545 289955	253 253	0 545500 0 582300	545 566, 567	0.0	0.0	0.0 (0.2)	Other 100% Transmission	(0.207)			0.000	
Accrued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253	0 582300	589	(0.2)	(0.4)	(0.2)	Other	(0.207)			(1.855)	
Prov for Injuries & Damages - General ("Other")	Estimate by Legal ("Other")	Unfunded	280310	228.2	0 545050	925	0.0	0.0	0.0	Other				0.000	
Prov for Injrs & Damages ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	0 545050	426.5	0.0	0.0	0.0	Labor			0.000		
Prov for Injrs & Damages ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	0 545050	925	(423.6)	(1,723.3)	(1,154.9)					(1,154.931)	
Injuries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimate by Legal ("Labor")	Unfunded	116925	228.2	0 545050	426.5	0.0	0.0	0.0	Labor			0.000		
Injuries & Damages Reserve Risk (Insurance Recovery-"Other") Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded Unfunded	116925 156909	228.2 228.2	0 545050 0 545050	925 925	16.0 235.0	350.0 498.8	49.2 363.0	Other Other				49.238 363.013	
Self-Insured Property Reserve - Pacific Power	Estimate by Legal ("Other") Estimate by Legal ("Other")	Unfunded	280307	228.1	0 545000	925	(5.0)	(10.8)	(7.2)					(7.215)	
Provision for Customer A/R (CSS)	Calculation based on actuals	Unfunded	118100	144	0 550750	904	(18.1)	(29.8)	(21.3)					(21.256)	
Provision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	0 550750	904	(0.0)	(0.2)	(0.2)					(0.172)	
Bad Debt Reserve Joint Use	Calculation based on actuals	Unfunded	118155	172	0 301869	454	(0.0)	(0.1)	(0.1)	Other				(0.068)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue	- (Unfunded	118157	144	0 550776	904	(0.1)	(0.2)	(0.1)					(0.110)	
Provision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	0 550750	904	(0.1)	(0.1)	(0.1)					(0.128)	
Bad Debt Reserve - Transmission	Calculation based on actuals Calculation based on actuals	Unfunded	118175	144 144	0 550775	904 456	(0.2)	(0.1)	(0.1)					(0.144)	
Allowance for Accounts Receivable Provision for Unbilled Revenue PP	Calculation based on actuals Calculation based on actuals	Unfunded	118176	144	0 301913	456	0.0	(30.4)	(2.3)	Other				(2.342) 0.000	
Provision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	0 301119	440	0.0	0.0	0.0	Other				0.000	
Inventory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	0 Various G/L's	506, 553, 557	(0.1)	(0.0)	(0.1)	Other				(0.072)	
Inventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	0 516900	598	(1.0)	(1.0)	(1.0)	Other				(1.021)	
Inventory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	0 Various G/L's	593, 598	(0.4)	(0.5)	(0.5)	Other				(0.458)	
Construction Work-in-Progress (CWIP) Reserve	Estimate by PP/RMP Finance	Unfunded	148001	107	0 545990	557, 573, 598, 935	(6.9)	(5.0)	(5.5)	Other				(5.516)	
CWIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	0 148019, 554702	108, 426.5	0.0	0.0	0.0	Other				0.000	
Uncollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	0 550750	904	(0.2)	(0.2)	(0.2)	Other				(0.189)	
Accrued Liquated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	0 120151, 515100	151, 501	(4.3)	(4.9)	(4.3)					(4.251)	
Accrual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	0 Various G/L's	Follows Labor	(3.1)	(2.4)	(2.9)	Labor			(2.923)		
Annual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	0 500410	Follows Labor	0.0	(4.7)	(11.2)	Labor			(11.168)		
401(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	0 501250	Follows Labor	(0.0)	(0.0)	(0.1)	Labor			(0.103)		
Safety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	0 500400	Follows Labor	(0.4)	(1.2)	(1.0)				(1.048)		
Citi Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded Unfunded	289000 289540	253.99	0 Various G/L's	Various	0.0	0.0	0.0	Other				0.000	
Accrued Liquated Damages (NonCurrent) - Naughton	Estimate by Mining			253.99	0 210675	232	0.0	0.0	0.0	Other				0.000	
Vacation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	0 500515	Follows Labor	(2.8)	(5.8)	(4.7)				(4.723)		
Vacation Accrual IBEW 125 Vacation Accrual IBEW 659	Calculation by Payroll Calculation by Payroll	Unfunded Unfunded	248182 248183	242 242	0 500517 0 500520	Follows Labor Follows Labor	(2.1) (2.3)	(2.4) (2.5)	(2.6) (2.7)				(2.623) (2.684)		
Personal Time Accrual IBEW 659	Calculation by Payroll Calculation by Payroll	Unfunded	248183	242	0 500520	Follows Labor	(2.3)	(2.5)	(2.7)				(2.084) (0.117)		
Personal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	0 500515	Follows Labor	(0.1)	(0.0)	(0.1)				(0.047)		
Personal Time Accrual UWUA 127	Calculation by Payroll	Unfunded	248187	242	0 500518	Follows Labor	(3.1)	(3.2)	(3.5)				(3.470)		
Personal Time Accrual UWUA 197	Calculation by Payroll	Unfunded	248188	242	0 500519	Follows Labor	(0.2)	(0.3)	(0.3)	Labor			(0.275)		
Personal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	0 500516	Follows Labor	(17.5)	(19.0)	(18.4)	Labor			(18.418)		
Sick Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	0 500515	Follows Labor	(6.0)	(5.4)	(5.9)	Labor			(5.897)		
Supplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	0 501102	Follows Labor, 926	(1.4)	(1.0)	(1.2)	Other				(1.230)	
Pension - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	0 501105	Follows Labor, 926	(0.4)	0.0	(0.3)	Labor			(0.344)		
FAS 158 SERP Liability	Calculation based on actuarial	Unfunded	280465	228.35	0 501115	Follows Labor, 926, 426.5	(41.6)	(41.3)	(40.6)	Labor			(40.628)		
FAS 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	Accum OCI / partially offsetting unfunded	299107	219	0 554032	Follows Labor,	12.4	13.7	12.2	Labor			12.237		
FAS 112 Book Reserve	Calculation based on actuarial	SERP liability Unfunded	280330	228.3	0 501160	926 Follows Labor,	(18.7)	(20.2)	(19.0)	Labor			(18.970)		
Wasatch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	0 501160	926 Follows Labor,	(2.1)	(1.5)	(1.8)				(1.822)		
reader reality a compensation readine	Galodiation pased on actidelial	omanuou	200400	220.5	0 001100	926	(2.1)	(1.5)	(1.0)	Labor			(1.022)		

Allocators 100.000% Total (\$ millions) (1.076) 25.321% 9.580% 0.000 (9.869) 0.000%
0.000
(10.945) (10,944,955) Appendix A input

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

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

Notes:

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

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

PacifiCorp Attachment 18 - Imputed Interest Income on Cluster Study Deposits

	Prior Year (month end)	Current Year >	<b>`</b>										Current Year	
Description	December month end	2023 January month end	2023 February month end	2023 March month end	2023 April month end	2023 May month end	2023 June month end	2023 July month end	2023 August month end	2023 September month end	2023 October month end	2023 November month end	2023 December month end	Total
Application Deposit Adjustments: Items 1, 2, 3 (see note)	33,718,405	35,214,125	34,634,672	33,650,560	37,532,982	56,467,414	56,425,388	55,844,604	54,495,995 -	53,929,332	50,343,621	47,012,392	45,898,819	
Revised Deposit Balance	33,718,405	35,214,125	34,634,672	33,650,560	37,532,982	56,467,414	56,425,388	55,844,604	54,495,995	53,929,332	50,343,621	47,012,392	45,898,819	
Average Balance ((prior month + current month)/2)		34,466,265	34,924,398	34,142,616	35,591,771	47,000,198	56,446,401	56,134,996	55,170,300	54,212,663	52,136,477	48,678,006	46,455,605	
PacifiCorp's Average Monthly Savings Rate *		4.19%	4.47%	4.58%	4.76%	4.98%	5.02%	5.06%	5.25%	5.27%	5.27%	5.28%	5.28%	
Imputed Interest Income - Readiness Deposits		122,569.07	119,779.13	132,708.90	139,221.70	198,972.47	233,102.81	241,441.11	245,859.65	234,661.63	233,307.87	211,117.10	208,240.41	2,320,981.83
Readiness Deposit Adjustments: Items 1, 2, 3 (see note)	106,333,090	111,243,090	108,562,690	107,363,290	125,678,290	172,170,490 -	172,545,490	171,048,490	168,696,490	158,130,490	143,212,520	126,361,520	125,456,820	
Revised Deposit Balance	106,333,090	111,243,090	108,562,690	107,363,290	125,678,290	172,170,490	172,545,490	171,048,490	168,696,490	158,130,490	143,212,520	126,361,520	125,456,820	
Average Balance ((prior month + current month)/2) PacifiCorp's Average Monthly Savings Rate *		108,788,090 4.19%	109,902,890 4.47%	107,962,990 4.58%	116,520,790 4.76%	148,924,390 4.98%	172,357,990 5.02%	171,796,990 5.06%	169,872,490 5.25%	163,413,490 5.27%	150,671,505 5.27%	134,787,020 5.28%	125,909,170 5.28%	
Imputed Interest Income - Readiness Deposits		386,872.64	376,930.53	419,641.24	455,785.75	630,462.32	711,774.90	738,912.60	757,015.86	707,341.66	674,246.70	584,572.92	564,396.42	7,007,953.54
Site Control Adjustments: Items 1, 2, 3 (see note)	1,460,000	1,460,000 -	1,500,000	1,470,000	1,420,000	1,490,000	2,220,000	2,220,000	2,240,000	2,250,000	2,170,000	1,990,000	1,850,000	
Revised Deposit Balance	1,460,000	1,460,000	1,500,000	1,470,000	1,420,000	1,490,000	2,220,000	2,220,000	2,240,000	2,250,000	2,170,000	1,990,000	1,850,000	
Average Balance ((prior month + current month)/2) PacifiCorp's Average Monthly Savings Rate *		1,460,000 4.19%	1,480,000 4.47%	1,485,000 4.58%	1,445,000 4.76%	1,455,000 4.98%	1,855,000 5.02%	2,220,000 5.06%	2,230,000 5.25%	2,245,000 5.27%	2,210,000 5.27%	2,080,000 5.28%	1,920,000 5.28%	
Imputed Interest Income - Site Control Deposits		5,192.06	5,075.91	5,772.05	5,652.30	6,159.65	7,660.47	9,548.40	9,937.72	9,717.57	9,889.63	9,020.98	8,606.53	92,233.26
Total Average Deposit Balances		144,714,355	146,307,288	143,590,606	153,557,561	197,379,588	230,659,391	230,151,986	227,272,790	219,871,153	205,017,982	185,545,026	174,284,775	
Total Imputed Interest Income		514,633.77	501,785.57	558,122.18	600,659.75	835,594.45	952,538.17	989,902.10	1,012,813.23	951,720.86	917,444.19	804,711.01	781,243.36	9,421,168.64

\*Daily interest rate received on temporary cash investments (per PacifiCorp's corporate cash investment policy) averaged for the month

365

Examples of Adjustments; 1. Penalties assessed reducing available deposit

Days in the year:

Pertaining assessed reducing available deposit balances (deposit refunds reduced; thus, no interest on penalty)
 Adjustment for deposits received refunded without interest due to items such as error in deposit received, error in posting and balance not a cluster

deposit 3.Study costs incurred reducing deposit balances (could be adjusted but in not currently adjusted increasing imputed interest income)

# PACIFICORP

# **Enclosure 4**

Projection variance analysis

			2024 Projection 2023 Form 1 data	2023 Projection (as-filed) 2022 Form 1 data	Absolute change	Percent change
ed cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	Projection	2022 data in Settlement model	Projection value minus 2023 Projection (as-filed)	
					, , , ,	• / (
ators						
Wages & Salary Allocation Factor						
Transmission Wages Expense		354.21b	33,170,529	31,337,006	1,833,523	5.85%
Total Wages Expense		354.28b	386,417,387	365,503,661	20,913,726	5.72%
Less A&G Wages Expense		354.27b	40,158,501	36,895,696	3,262,805	8.84%
Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	346,258,886	328,607,965	17,650,921	5.37%
Wages & Salary Allocator		(Line 1 / Line 4)	9.5797%	9.5363%	0.0434%	0.46%
Wages & Datal y Allocator			5.515176	3.3303 /	0.043478	0.4070
Plant Allocation Factors						
Electric Plant in Service	(Note M)	Attachment 5	33,588,422,848	32,613,267,701	975,155,147	2.99%
Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	12,025,766,875	11,341,119,101	684,647,774	6.04%
Accumulated Amortization	(Note N)	Attachment 5	781,734,972	736,465,711	45,269,261	6.15%
Total Accumulated Depreciation		(Line 7 + 8)	12,807,501,847	12,077,584,812	729,917,036	6.04%
Net Plant		(Line 6 - Line 9)	20,780,921,000	20,535,682,889	245,238,112	1.19%
Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	9,127,003,662	8,408,642,456	718,361,206	8.54%
Gross Plant Allocator		(Line 11 / Line 6)	27.1731%	25.7829%	1.3902%	5.39%
Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	6,738,083,150	6,138,445,732	599,637,417	9.77%
Net Plant Allocator		(Line 13 / Line 10)	32.4244%	29.8916%		8.47%
Calculations						
Plant In Service						
Transmission Plant In Service	(Note M)	Attachment 5	8,211,445,572	8,046,307,902	165,137,670	2.05%
New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	659,675,512	114,938,773	544,736,740	473.94%
Total Transmission Plant		(Line 15 + Line 16)	8,871,121,085	8,161,246,674	709,874,410	8.70%
General Plant	(Note N)	Attachment 5	1,537,122,609	1,465,275,063	71,847,546	4.90%
Intangible Plant	(Note N)	Attachment 5	1,133,971,846	1,128,981,210	4,990,636	0.44%
Total General and Intangible Plant		(Line 18 + Line 19)	2,671,094,455	2,594,256,274	76,838,182	2.96%
Wage & Salary Allocator		(Line 5)	9.5797%	9.5363%		
General and Intangible Allocated to Transmission		(Line 20 * Line 21)	255,882,577	247,395,782	8,486,795	3.43%
Land Held for Future Use	(Notes B & L)	Attachment 5	2,112,145	2,112,145	0	0.00%
Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	9,129,115,806	8,410,754,601	718,361,206	8.54%
			3,123,113,000	0,410,734,001	110,001,200	0.0-7/0

			2024 Projection	2023 Projection (as-filed)		
haded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 Form 1 data Projection	2022 Form 1 data 2022 data in Settlement model	Absolute change Projection value minus 2023 Projection (as-filed)	Percent change Change over 2023 Projection (as-f
						· · · · ·
Accumulated Depreciation and Amortization						
25 Transmission Accumulated Depreciation	(Note M)	Attachment 5	2,258,536,004	2,146,075,860	112,460,143	5.24%
6 Accumulated General Depreciation	(Note N)	Attachment 5	579,316,418	565,097,827	14,218,591	2.52%
7 Accumulated Amortization	(Note N)	(Line 8)	781,734,972	736,465,711	45,269,261	6.15%
8 Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,361,051,390	1,301,563,538	59,487,853	4.57%
Wage & Salary Allocator		(Line 5)	9.5797%	9.5363%		5.050/
Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	130,384,508	124,120,864	6,263,645	5.05%
Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	2,388,920,512	2,270,196,724	118,723,788	5.23%
Total Net Property, Plant & Equipment		(Line 24 - Line 31)	6,740,195,294	6,140,557,877	599,637,417	9.77%
ustments To Rate Base						
Accumulated Deferred Income Taxes 3 ADIT net of FASB 106 and 109		Attachment 1A	(857,977,208)	(845,027,971)	(12,949,237)	-1.53%
Bb Excess or Deficient ADIT Balance		Attachment 1B	(307,252,641)	(327,148,651)		6.08%
			(307,232,041)	(327,140,007)	13,030,010	0.00 %
CWIP for Incentive Transmission Projects			_			
CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0	0	0	n/m
ITC Adjustment		Attack and F	(0.000)	(0.044)	750	44.05%
IRC 46(f)1 adjustment		Attachment 5	(6,088)	(6,844)	756	11.05%
Unfunded Reserves		Attack as and 40	(40,445,047)	(40 507 007)	0.001.010	40.00%
6 Unfunded Reserves		Attachment 16	(10,445,347)	(12,527,287)	2,081,940	16.62%
Prepayments 7 Prepayments	(Note K & N)	Attachment 11	26,305,636	14,472,313	11,833,323	81.77%
repayments	(Note K & N)	Audenment	20,303,030	14,472,313	11,000,020	01.7776
Abandoned Plant Unamortized Abandoned Plant	(Note O)		0	0	0	n/m
			U	0	Ū	1/11
Materials and Supplies	(NI=4= NI)	Attacher and C	0	0	0	- /
Undistributed Stores Expense Wage & Salary Allocator	(Note N)	Attachment 5 (Line 5)	9.5797%	9.5363%	0	n/m 0.46%
Total Undistributed Stores Expense Allocated to Transmission		(Line 3) (Line 40)	9.579770	9.330370	0	n/m
2 Construction Materials & Supplies	(Note N)	Attachment 5	336,602,638	251,987,732	84,614,906	33.58%
Wage & Salary Allocator		(Line 5)	9.5797%	9.5363%		
Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	32,245,490	24,030,279	8,215,211	34.19%
5 Transmission Materials & Supplies	(Note N)	Attachment 5	1,657,571	1,327,748	329,823	24.84%
Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	33,903,061	25,358,027	8,545,034	33.70%
Cash Working Capital						
7 Operation & Maintenance Expense		(Line 75)	267,823,700	92,163,517	175,660,182	190.60%
3 1/8th Rule	(Note S)	Zero	0.0%	0.0%		
Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)	U	U	0	n/m
Network Upgrade Balance	(Noto NI)	Attachmont 5	(100 349 003)	(464 600 040)	(25 750 054)	-23.13%
0 Network Upgrade Balance	(Note N)	Attachment 5	(190,348,903)	(154,590,849)		-23.13%
Total Adjustment to Rate Base		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,305,821,489)	(1,299,471,262)	(6,350,227)	-0.49%
2 Rate Base		(Line 32 + Line 51)	5,434,373,805	4,841,086,615	593,287,190	12.26%

			2024 Projection 2023 Form 1 data	2023 Projection (as-filed) 2022 Form 1 data	Absolute change	Percent change
haded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	Projection	2022 Form 1 data 2022 data in Settlement model	Absolute change Projection value minus 2023 Projection (as-filed)	
					,,	
erations & Maintenance Expense						
Transmission O&M						
53 Transmission O&M		Attachment 5	257,483,856	239,061,031	18,422,825	7.71%
54 Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	11,105,361	10,849,245		2.36%
55 Less: Account 565		Attachment 5	165,141,904	163,235,255	1,906,649	1.17%
6 Transmission O&M		(Lines 53 - 55)	81,236,591	64,976,531		25.02%
Allocated Administrative & General Expenses						
7 Total A&G		320.197b	1,929,760,436	264.608.506	1.665.151.930	629.29%
8 Less Actual PBOP Expense Adjustment	(Note H)	Attachment 5	0	0	0	n/m
9 Less Property Insurance Account 924	( )	320.185b	5,369,323	4,518,334	850,989	18.83%
0 Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0	0	0	n/m
1 Less Regulatory Commission Exp Account 928	(Note D)	320.189b	32,148,662	26,166,699	5,981,963	22.86%
2 Less General Advertising Exp Account 930.1		320.191b	48,947	15,720	33,227	211.37%
3 Less Membership Dues	(Note C)	Attachment 5	1,080,814	718,488	362,327	50.43%
4 Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	1,891,112,690	233,189,265	1,657,923,424	710.98%
5 Wage & Salary Allocator		(Line 5)	9.5797%	9.5363%		
6 Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	181,162,739	22,237,603	158,925,137	714.67%
Directly Assigned A&G						
7 Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,965,360	3,784,427	180,933	4.78%
General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0	0	0	n/m
9 Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,965,360	3,784,427	180,933	4.78%
0 Property Insurance Account 924	(Note F)	Attachment 5	5,369,323	4,518,334	850,989	18.83%
1 General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0	0	0	n/m
2 Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	5,369,323	4,518,334		18.83%
3 Gross Plant Allocator		(Line 12)	27.1731%	25.7829%		
4 A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,459,010	1,164,957	294,053	25.24%
5 Total Transmission O&M		(Lines 56 + 66 + 69 + 74 )	267,823,700	92,163,517	175,660,182	190.60%
preciation & Amortization Expense						
Depreciation Expense Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	139,702,687	137,423,038	2,279,649	1.66%
		Attacked and 5				0.00%
7 General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	52,324,661	50,352,724		3.92%
8 Intangible Amortization 9 Total	(Note H)	Attachment 5	61,586,054	64,151,576	(2,565,522)	-4.00%
		(Line 77 + Line 78)	113,910,715	114,504,300 9,5363%		-0.52%
Wage & Salary Allocator     General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 5) (Line 79 * Line 80)	9.5797% 10,912,294	9.5363%	(7,167)	-0.07%
			10,912,294	10,919,461	(7,107)	-0.07 %
2 Abandoned Plant Amortization	(Note O)		0	0	0	n/m
3 Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	150,614,981	148,342,499	2,272,482	1.53%
xes Other Than Income						
34 Taxes Other than Income Taxes		Attachment 2	51,062,163	42,647,984	8,414,179	19.73%
			· ·	42,647,984		
85 Total Taxes Other than Income Taxes			51,062,163		8.414.179	19.73%

				2024 Projection	2023 Projection (as-filed)		
hade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 Form 1 data	2022 Form 1 data	Absolute change	Percent change
				Projection	2022 data in Settlement model	Projection value minus 2023 Projection (as-filed)	Change over 2023 Projection (as-
	Capitalization Calculations						
eturn	r capitalization calculations						
	Long-Term Debt						
86	Account 221 Bonds		Attachment 14	10,262,073,077	8,832,457,692	1,429,615,385	16.19%
87	Less Account 222 Reacquired Bonds		Attachment 14	0	c	0	n/m
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14	0	c	0	n/m
89	Account 224 Other Long-term Debt		Attachment 14	0	c	0	n/m
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	10,262,073,077	8,832,457,692	1,429,615,385	16.19%
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	26,147,759	24,107,931	2,039,828	8.46%
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	54,548,130	42,264,539	12,283,591	29.06%
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	2,190,880	2,596,858	(405,978)	-15.63%
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	17	1,586	(1,568)	-98.90%
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0	C	0	n/m
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	10,179,186,325	8,763,489,950	1,415,696,375	16.15%
	Long Term Debt Cost						
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	486,803,423	404,320,904	82,482,519	20.40%
98	Less Hedging Expense	(Note R)	Attachment 14	400,000,420	404,020,004		n/m
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	4,869,407	4,457,195	Č Š	9.25%
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	394,621	443,653		-11.05%
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	227	2,718	· · · /	-91.67%
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14	0	2,1.0	· · · /	n/m
103	Total Long Term Debt Cost		Sum Lines 97 through 102	492,067,224	409,219,034		20.25%
			-				
101	Preferred Stock and Dividend			0.007.000	0.007.000		0.00%
104	Account 204 Preferred Stock Issued		Attachment 14	2,397,600	2,397,600		0.00%
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14	0	L	0	n/m
106 107	Account 207 Premium on Preferred Stock		Attachment 14	0	L. L	0	n/m
	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	0		0	n/m
108 109	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14 Attachment 14			0	n/m
109	Less Account 214 Capital Stock Expense (preferred) Total Preferred Stock		Sum Lines 104 through 109	2,397,600	2,397,600		n/m 0.00%
110	I dial Fielened Slock		Sum Lines 104 through 105	2,337,000	2,397,000	0	0.0078
111	Preferred Dividend		Attachment 14 (Enter positive)	161,902	161,902	0	0.00%
	Common Stock						
112	Proprietary Capital		Attachment 14	10,301,551,338	10,213,677,222	87,874,116	0.86%
113	Less: Total Preferred Stock		(Line 110)	2,397,600	2,397,600	0	0.00%
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	82,824,114	72,292,123	10,531,990	14.57%
115	Less: Account 219		Attachment 14	(9,228,081)	(16,125,816	6,897,735	42.77%
116	Total Common Stock		Sum Lines 112 through 115	10,225,557,705	10,155,113,314	70,444,391	0.69%

					2024 Projection 2023 Form 1 data	2023 Projection (as-filed) 2022 Form 1 data	Abaaluta abanga	Dercent change
aded	cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	Projection	2022 Form 1 data 2022 data in Settlement model	Absolute change Projection value minus 2023 Projection (as-filed)	Percent change Change over 2023 Projection (as-file
-								
17	Debt percent		otes Q & R)	(Line 90 / (Lines 90 + 110 +116))	50.08%	46.99%	3.10%	
8	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%	0.01%	0.00%	
9	Common percent	Common Stock (No	otes Q & R)	(Line 116 / (Lines 90 + 110 +116))	49.91%	53.00%	-3.09%	
		Long Term Debt Cost = Long Term Debt Cost /						
0	Debt Cost	Net Proceeds Long Term Debt Preferred Stock cost = Preferred Dividends /		(Line 103 / Line 96)	4.83%	4.67%	0.16%	
1	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	6.75%	6.75%	0.00%	
22	Common Cost	Common Stock	(Note H)	Fixed	9.80%	9.80%		
3	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.42%	2.19%		
4	Weighted Cost of Preferred	Preferred Stock		Line 118 * Line 121)	0.00%	0.00%		
5	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	4.89%	5.19%		
26	Rate of Return on Rate Base ( ROR )			(Sum Lines 123 to 125)	7.3125%	7.39%	-0.08%	
7 lr	nvestment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	397,390,506	357,706,448	39,684,058	11.09%
npos	site Income Taxes							
lr 28	income Tax Rates FIT = Federal Income Tax Rate		(Note G)		21.00%	21.00%	0.00%	
	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%	4.54%	0.00%	
Q D	p	(percent of federal income tax deductible for sta		Per state tax code	0.00%	0.00%	0.00%	
	F						0.0070	
)	T	T = 1 - II(1 - SIT) * (1 - FIT)I / (1 - SIT * FIT * n))	=		24 587%	24 587%		
) 1	T T / (1-T)	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}	=		24.587% 32.602%	24.587% 32.602%		
0 1 2 1	T / (1-T) TC Adjustment	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p);	=		32.602%	32.602%		04 4484
0 1 2 1 3	т Т / (1-Т)	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} ITC Adjustment x 1 / (1-T)	=	Attachment 5 Line 133 * (1 / (1 - Line 131))			67,566 89,594	21.41% 21.41%
0 1 2 1 3 4 5 Ir	T / (1-T) TC Adjustment Amortized Investment Tax Credit - Transmission Related ITC Adjust. Allocated to Trans Grossed Up Income Tax Component =			Line 133 * (1 / (1 - Line 131)) [Line 132 * Line 127 * (1- (Line 123 / Line 126))]	32.602% (248,008) ( <b>328,864</b> ) <b>86,664,282</b>	32.602% (315,573) (418,458) 81,990,972	89,594 4,673,310	21.41% 5.70%
30 31 32 33 34 35 Ir 55	T / (1-T) TC Adjustment Amortized Investment Tax Credit - Transmission Related ITC Adjust. Allocated to Trans Grossed Up Income Tax Component = Excess or Deficient ADIT Amortization	ITC Adjustment x 1 / (1-T) (T/1-T) * Investment Return * (1-(WCLTD/ROR	)) =	Line 133 * (1 / (1 - Line 131)) [Line 132 * Line 127 * (1- (Line 123 / Line 126))] Attachment 1B	32.602% (248,008) (328,864) 86,664,282 (6,863,846)	32.602% (315,573) (418,458) 81,990,972 (19,896,010)	89,594 4,673,310 13,032,164	21.41% 5.70% 65.50%
33 34	T / (1-T) TC Adjustment Amortized Investment Tax Credit - Transmission Related ITC Adjust. Allocated to Trans Grossed Up Income Tax Component =	ITC Adjustment x 1 / (1-T)	)) =	Line 133 * (1 / (1 - Line 131)) [Line 132 * Line 127 * (1- (Line 123 / Line 126))]	32.602% (248,008) ( <b>328,864</b> ) <b>86,664,282</b>	32.602% (315,573) (418,458) 81,990,972	89,594 4,673,310	21.41% 5.70%

				2024 Projection	2023 Projection (as-filed)		-
Shad	ed cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 Form 1 data Projection	2022 Form 1 data 2022 data in Settlement model	Absolute change Projection value minus 2023 Projection (as-filed)	Percent change Change over 2023 Projection (as-file
					2022 data in Settement model	Projection value minus 2023 Projection (as-meu)	Change over 2023 Projection (as-life
eve	nue Requirement						
	C						
137	Summary Net Property, Plant & Equipment		(Line 22)	6,740,195,294	6,140,557,877	599.637.417	9.77%
137			(Line 32) (Line 51)	(1.305.821.489)	(1.299.471.262		-0.49%
139			(Line 57)	5,434,373,805	4,841,086,615		12.26%
140 141			(Line 75)	267,823,700	92,163,517		190.60%
141			(Line 83) (Line 85)	150,614,981 51,062,163	148,342,499 42,647,984		1.53% 19.73%
142			(Line 85) (Line 127)	397,390,506	42,647,984 357,706,448		11.09%
143			(Line 127) (Line 136)	77,233,791	55,189,921		39.94%
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	944,125,141	696,050,370	248,074,771	35.64%
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facili	ties					
146	•		(Line 15)	8,211,445,572	8,046,307,902	165,137,670	2.05%
147	Excluded Transmission Facilities	(Note J)	Attachment 15	351,717,354	350,284,666		0.41%
148	Included Transmission Facilities		(Line 146 - Line 147)	7,859,728,218	7,696,023,235	163,704,983	2.13%
149	Inclusion Ratio		(Line 148 / Line 146)	95.72%	95.65%		
150	Gross Revenue Requirement		(Line 145)	944,125,141	696,050,370		35.64%
151			(Line 149 * Line 150)	903,685,830	665,748,799		35.74%
152	Revenue Credits Revenue Credits		Attachment 3	157,191,528	146,736,897	10.454.630	7.12%
.02				,	,	10,101,000	1.1270
153	Net Revenue Requirement		(Line 151 - Line 152)	746,494,303	519,011,901	227,482,401	43.83%
	Net Plant Carrying Charge						
154			(Line 150)	944,125,141	696,050,370	248,074,771	35.64%
155			(Line 17 - Line 25 + Line 34)	6,612,585,081	6,015,170,814		9.93%
156	Net Plant Carrying Charge		(Line 154 / Line 155)	14.2777%	11.5716%		
157	Net Plant Carrying Charge without Depreciation		Line 154 - Line 76) / Line 155	12.1650%	9.2870%	2.88%	
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	4.9874%	2.4227%	2.56%	
	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE						
159			(Line 150 - Line 143 - Line 144)	469.500.844	283.154.001	186.346.843	65.81%
160			Attachment 4	510,586,429	446,919,181		14.25%
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	980,087,273	730,073,182		34.25%
162			(Line 17 - Line 25 + Line 34)	6,612,585,081	6,015,170,814		9.93%
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	14.8215%	12.1372%	Ď	
164			Line 161 - Line 76) / Line 162	12.7089%	9.8526%	Ď	
165	Net Revenue Requirement		(Line 153)	746,494,303	519,011,901	227,482,401	43.83%
166			Attachment 5	140,434,303	0	0	n/m
167			Attachment 7	6.306.699	5.371.880	-	17.40%
168			Attachment 5	12,905,843	5,813,346		122.00%
169			Attachment 5	5,732,078	0,010,010	1,002,101	122.0070
170			(Line 165 + 166 + 167 + 168+ 169)	771,438,922	530,197,128	241,241,794	45.50%
	Network Service Rate						
171		(Note I)	Attachment 9a/9b	14.304	14.292	13	0.09%
172			(Line 170 / 171)	53,930	37,098		45.37%
173	Network Service Rate (\$/MW-year)		(Line 172)	53,930	37.098	16,832	45.37%

			2023 Form 1 data	2022 Form 1 data	Absolute change	Percent change
ded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	Projection	2022 data in Settlement model	Projection value minus 2023 Projection (as-filed	
95						
A Line 16 includes New Transmission Plant to be placed in service in the current caler	dar 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 date the plant was energized and placed in service.	n System of Accounts) in that	month. The True-Up Adjustment will reflect the actual				
B Includes Transmission portion only.						
C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are exclude	d from the calculation of the	ATRR and charges under the Formula Rate and are subtracted fro	m			
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 Att	•	•				
actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reco	`	,				
the effective tax rates used in the formula shall be weighted by the number of days e	· · · ·	, , , , , , , , , , , , , , , , , , , ,				
by a 40% rate in effect for the remainder of the year will be calculated as: ((.3500 x 1						
H No change in ROE will be made absent a filing at FERC.	(1000 x 210)),000 .					
PacifiCorp will include actual PBOP expense until changed as the result of a filing at	FERC PacifiCorp will include	e in the Annual Update Informational Filing its annual actuarial val	ation report to support			
Depreciation rates shown in Attachment 8 are fixed until changed as the result of a f		- ··· - ···				
I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated a	•	onthly 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	n MidAmerican Energy Holdir	as Company delivering refund to PacifiCorp.				
L Any gain from the sale of land included in Land Held for Future Use in the Formula F						
shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not incl	0	, , , , , , , , , , , , , , , , , , , ,				
M The Update uses end of year balances and the True-up uses 13 monthly averages s						
N The Update uses end of year balances and the True-up uses the average of beginni		alances shown on Attachments.				
O Placeholder that is zero until PacifiCorp receives authorization by FERC to include a	• • •					
P Projected capital additions will include only the capital costs associated with plant ex Up Adjustment will reflect the actual date the plant was energized and placed in serv	pected to be energized and p	placed in service (as defined by the Uniform System of Accounts)	n that month. The True-			
Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then t		1 minus the preferred stock ratio minus 53%				
R PacifiCorp will include only the gains and losses on interest rate locks for new debt is		•	martization for all gains			
and losses on hedges.		ost of Capital Detail will list the unamortized balance and annual a	mortization for all gains			
S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the foll	-					
(a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash			ever, that if PacifiCorp			
(b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at	,,,,,,	<b>o i o i i i</b>				
(a) Filing of the lead leg study in (a) shows, but not any subsequent filing affecting or	relating to PacifiCorn's cash	working capital allowance as permitted in subsection (a) above, n	hav he a single issue			

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

## Calculated from historical data-no true-up

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

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$903,685,830
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$4,318,131
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$152,873,397
4	Total Revenue Credits	Line 2 + Line 3	\$157,191,528
5	Interest on Network Upgrades	Attachment 5	\$12,905,843
6	Transmission Incentive Credit	Attachment 7	\$6,306,699
7	Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposits	Attachment 5	\$5,732,078
8	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6 + Line 7	\$771,438,922
9	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 171	14,304
	Rates:		
10	Transmission Rate (\$/kW-year)	Line 8 / Line 9 / 1000	\$53.930355
11	Transmission Rate (\$/kW-month)	Line 10 / 12 months	\$4.494196
12	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 10 / 52 weeks	\$1.037122
	Daily Firm/Non-Firm Rates:		
13	On-Peak Days (\$/kW)	Line 12 / 5 days	\$0.207424
14	Off-Peak Days (\$/kW)	Line 12 / 7 days	\$0.148160
	Non-Firm Hourly Rates:		
15	On-Peak Hours (\$/MWh)	Line 13 / 16 hours * 1000	\$12.96
16	Off-Peak Hours (\$/MWh)	Line 14 / 24 hours * 1000	\$6.17

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

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

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

#### Schedule ADIT-190

branchbranchbranchbranchbranchbranchbranchbranchbranch111 <th>Schedule AL</th> <th>A</th> <th>в</th> <th>с</th> <th>D</th> <th>E</th> <th>F</th> <th>G</th>	Schedule AL	A	в	с	D	E	F	G
Decker IPForm 19einerCompanyReadReadReadReadReadJusticeSecond 1990Analysis in the instance many second 199011 <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>								
Employee Bending         Control	Description	Form 1 Reference						Justification
22110         250 300         Account Breefing Reserve         6.63         0.63         0         Account Breefing Reserve         Account Breefing Reserve           20120         20200         120         20200         20000         0         0         Account Breefing Reserve         0         Account Breefing Reserve         0								
Image: Particle Present Listing UMAX Withmeal         28/36/2         Q         Comparison of the particle parting parting partexpected particle particle particle particle partit								
20200         2021         170         Concert listify for the longitum point of the SHE (norms plus listify reader) SHE (Coppers)           202102         12022         0         0         12022         0         0         12022         0         0         12022         0         0         12022         0         0         12022         0         0         12022         0         0         12022         0         0         12022         0         0         12022         0         0         12022         0         0         12022         0         0         12022         0         0         12022         0         0         12022         0         0         0         12022         1202         0         0         0         12022         0         0         0         12022         0         0         0         12022         0         0         0         12022         0         0         12022         0         0         12022         0         0         0         12022         0         0         0         12022         0         0         0         12022         0         0         0         0         0         0         0         0						(		
BPT200         P0010         LIP-rescured         6.68000         englages           20720         P0000         Celester Garg, Accast Cash Bass         76.520         0         0         76.570         0         0         76.570         0         0         76.570         0         0         76.570         0         0         76.570         0         0         76.570         0         0         76.570         0         0         76.570         0         0         76.570         0         0         76.570         0         0         76.570         0         0         76.570         0         0         76.570         0         0         76.570         0         0         76.570         0         0         76.570         0         0         76.570         0         0         0         76.570         0         0         76.570         0         0         76.570         0         0         76.570         0         0         76.570         0         0         76.570         0         0         76.570         0         0         76.570         0         0         76.570         0         0         76.570         0         0         76.570         0<	287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	(	0 0	
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27227         720.30         Person/Reterment Accual - Cale Basis         350.42         350.42         0         Accurate Reterment Accual - Cale Basis         Accurate Reterment Accual - Cale Basis         Accurate Reterment Accurate - Cale Basis           287327         505.60         Vector Accurate Cale Basis         27.100.453         0         0         Accurate Reterment Accurate Cale Basis         27.100.453         0         0         0         Accurate Reterment Accurate Cale Basis         27.100.453         0								
22727         72.30         PeakeNetWatement Acount - Case Basis         300.424         0         0         constant acount of an Link Case Basis (2 ano).           22732         555.00         Vacation Acount Scote Basis (2 ano).         7.14943         0         0         7.44943           27737         01.600         Vacation Acount Scote Basis (2 ano).         11.430         0         0         7.44943           27737         01.600         Vacation Acount Scote Basis (2 ano).         11.430         0<	287326	720.500 Severance Accrual - Cash Basis	/45,/46	0	0	(	0 /45,/46	
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287047 61.150 RL -Bridger Accelerated Depreciation & Redamation - OR 1786.028 1786.029 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287045	610.155 RL - WA - Plant Closure Costs	666,659	666,659	0	(	0 0	Colstrip Unit 4 pursuant to Docket UE-191024.
287047         610.150         RL - Bridger Accelerated Depreciation - OR         1.789.628         0         0         0         depleted to the Jim Bridger Ancelerated Depreciation 4 defaults estable from the cost the Gard Accelerated Depreciation and redmantion costs to E374.0472.0473.           287048         705.425         RL - Bridger Accelerated Depreciation - WA         1.253.625         1.263.625         0         0         0         Depleted to find the cost to Cost to E374.0472.0473.           287048         705.425         RL - Bridger Accelerated Depreciation - WA         1.253.625         0         0         0         Depleted to find the cost to Cost to E374.0472.0473.           287049         705.322         RL - Kamath Dams Removal - CA         64.188         0         0         0         Regulatory liability estable for ans Removal - CA         Regulatory liability estable for ans Removal - CA         76.301         75.301         0         0         0         and reduced the federal information and reduced inf								Regulatory liability established to record the authorized deferral of accelerated depreciation and
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287048         705.425         RL - Bridger Accelerated Depreciation - WA         1,253,625         0         0         Immittee and the maximum bucked in the cost of coal delivered to the delivered to delivered to the delivered to the delivered to del	287047	610.150 RL - Bridger Accelerated Depreciation & Reclamation - OR	1,789,628	1,789,628	0	(	0 0	delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
287048         705.425         RL - Bridger Accelerated Depreciation - WA         1,253.625         1,283.625         0         0         J Im Bridger Plant pursant Disblet O record the globack of excess funds collected from California           287049         705.326         RL - Klamath Dams Removal - CA         64,186         0         0         Customers Tax								Regulatory liability established to record the deferral of accelerated depreciation and reclamation
287049         705.352         RL - Klamath Dams Removal - CA         64,186         64,186         0         0         Ocusioners (haltily established to record the glyeback of excess funds collected from California           287057         705.340         RL - Income Tax Deferral - CA         75,301         0         0         0         Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California           287055         705.340         RL - Income Tax Deferral - CA         0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the</td>								costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the
287049         705.382         RL - Mamath Dams Removal - CA         64,186         0 </td <td>287048</td> <td>705.425 RL - Bridger Accelerated Depreciation - WA</td> <td>1,253,625</td> <td>1,253,625</td> <td>0</td> <td>(</td> <td>0 0</td> <td>Jim Bridger Plant pursuant to Docket UE-191024.</td>	287048	705.425 RL - Bridger Accelerated Depreciation - WA	1,253,625	1,253,625	0	(	0 0	Jim Bridger Plant pursuant to Docket UE-191024.
287051         705.340         RL - Income Tax Deferral - CA         75,301         0         0         Regulatory lability established to record the deferral of retail revenue for excess income taxes in relation 35% to 21%.           287051         705.340         RL - Income Tax Deferral - CA         75,301         0         0         Regulatory lability established to record the deferral of retail revenue for excess income taxes in relation 35% to 21%.           287055         705.344         RL - Income Tax Deferral - WA         1,845,450         1.845,450         0         0         and reduced the federal income tax rate from 35% to 21%.           287055         705.346         RL - Income Tax Deferral - WY         367,660         967,660         0         0         and reduced the federal income tax rate from 35% to 21%.           287061         705.346         RL - Income Tax Deferral - WY         367,660         967,660         0         0         and reduced the federal income tax rate from 35% to 21%.           287062         705.347         RL - Income Tax Deferral - WY         367,660         967,660         0         0         and reduced the federal income tax rate from 35% to 21%.           287062         705.347         RL - Income Tax Deferral - WY         367,660         0         0         and reduced the federal income tax rate from 35% to 21%.         10           287062 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
287051         705.340         RL - Income Tax Deferral - CA         75.301         0 </td <td>287049</td> <td>705.352 RL - Klamath Dams Removal - CA</td> <td>64,186</td> <td>64,186</td> <td>0</td> <td>(</td> <td>0 0</td> <td></td>	287049	705.352 RL - Klamath Dams Removal - CA	64,186	64,186	0	(	0 0	
287051       705.340       RL - Income Tax Deferral - CA       75.301       75.301       0       0       Indeduced the federal income tax tate from 35% to 21%.         287055       705.344       RL - Income Tax Deferral - WA       1.845.450       0       0       0       Indeduced the federal income tax rate from 35% to 21%.         287055       705.344       RL - Income Tax Deferral - WA       1.845.450       0       0       0       Indeduced the federal income tax rate from 35% to 21%.         287055       705.345       RL - Income Tax Deferral - WY       367.660       367.660       0       0       Indeduced the federal income tax rate from 35% to 21%.         287051       705.345       RL - Income Tax Deferral - WY       367.660       367.660       0       0       Indeduced the federal income tax rate from 35% to 21%.         287052       705.347       RL - Protected PP&E EDIT Amortization - CA       201.484       0       0       Indeduced the federal income tax rate from 35% to 21%.         287062       705.347       RL - Protected PP&E EDIT Amortization - ID       1.041.545       1.041.545       0       0       Indeduced the federal income tax rate from 35% to 21%.         287065       705.348       RL - Protected PP&E EDIT Amortization - ID       1.041.545       0       0       Indeduced the federal income tax rate from								
287055         705.344         RL - Income Tax Deferral - WA         1.845,450         0         0         0         rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017           287056         705.345         RL - Income Tax Deferral - WA         1.845,450         <								
287055       705.344       RL - Income Tax Deferral - WA       1,845,450       1,845,450       0       0       and reduced the federal income tax rate from 35% to 21%.         287056       705.345       RL - Income Tax Deferral - WY       367,660       0       0       0       and reduced the federal income tax rate from 35% to 21%.         287056       705.345       RL - Income Tax Deferral - WY       367,660       0       0       0       0       and reduced the federal income tax rate from 35% to 21%.         287056       705.345       RL - Income Tax Deferral - WY       367,660       0       0       0       and reduced the federal income tax rate from 35% to 21%.         287061       705.346       RL - Protected PP&E EDIT Amortization - CA       201,484       201,484       0       0       and reduced the federal income tax rate from 35% to 21%.         287061       705.347       RL - Protected PP&E EDIT Amortization - ID       1,041,545       0       0       and reduced the federal income tax rate from 35% to 21%.       reduced the federal income tax rate from 35% to 21%.       reduced the federal income tax rate from 35% to 21%.       reduced the federal income tax rate from 35% to 21%.       reduced the federal income tax rate from 35% to 21%.       reduced the federal income tax rate from 35% to 21%.       reduced the federal income tax rate from 35% to 21%.       reduced the federal income tax rate from 35% to 21%.	287051	705.340 RL - Income Tax Deferral - CA	75,301	75,301	0	(	0 0	
287055       705.344       RL - Income Tax Deferral - WA       1,845,450       0       0       0       and reduced the "federal income tax rate from 35% to 21%.         287056       705.345       RL - Income Tax Deferral - WY       367,660       367,660       0       0       Regulatory liability established to record the deferral of protected property related EDIT         287056       705.345       RL - Income Tax Deferral - WY       367,660       367,660       0       0       Regulatory liability established to record the deferral of protected property related EDIT         287061       705.345       RL - Protected PP&E EDIT Amortization - CA       201,484       201,484       0       0       anortization for return to fidabic customers pursuant to regulatory related EDIT         287062       705.347       RL - Protected PP&E EDIT Amortization - ID       1,041,545       0       0       anortization for return to fidabic customers pursuant to regulatory order.         287063       705.348       RL - Protected PP&E EDIT Amortization - OR       439       439       0       0       anortization for return to regulatory related EDIT         287065       705.350       RL - Protected PP&E EDIT Amortization - WA       2,355,102       0       0       0       anortization for return to regulatory related EDIT         287066       705.351       RL - Protected PP&E EDIT Amor								
287056         705.345         RL - Income Tax Deferral - WY         367,660         367,660         0         0         0         nates for Wyoming customers. The Tax Cuts and Jobs Act was enclored to recent the deferral of relatil revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.           287056         705.345         RL - Income Tax Deferral - WY         367,660         0         0         0         0         0         and reduced the federal income tax rate from 35% to 21%.           287061         705.346         RL - Protected PP&E EDIT Amortization - CA         201,484         201,484         0	007055	705 044 DL Jacome Terr Defende MA	4.045.450	4.045.450				
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287061       705.346       RL - Protected PP&E EDIT Amortization - CA       201.484       201.484       0       0       amortization for return to California customers pursuant to regulatory order.         287062       705.347       RL - Protected PP&E EDIT Amortization - ID       1,041,545       0       0       amortization for return to clash ocustomers pursuant to regulatory order.         287062       705.347       RL - Protected PP&E EDIT Amortization - ID       1,041,545       0       0       amortization for return to ldaho customers pursuant to regulatory order.         287063       705.348       RL - Protected PP&E EDIT Amortization - OR       439       439       0       0       amortization for return to California customers pursuant to regulatory order.         287065       705.350       RL - Protected PP&E EDIT Amortization - WA       2,355,102       2,355,102       0       0       amortization for return to Vashington customers pursuant to regulatory order.         287066       705.351       RL - Protected PP&E EDIT Amortization - WA       2,355,102       2,355,102       0       0       amortization for return to Vashington customers pursuant to regulatory reteated EDIT         287066       705.351       RL - Protected PP&E EDIT Amortization - WY       5,081,162       0       0       amortization for return to Vashington customers pursuant to regulatory reteated EDIT         287066 </td <td>207030</td> <td>103.345 IKE = Income Tax Deterial = WT</td> <td>307,000</td> <td>307,000</td> <td>U</td> <td></td> <td></td> <td></td>	207030	103.345 IKE = Income Tax Deterial = WT	307,000	307,000	U			
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Z87063         705.348         RL - Protected PP&E EDIT Amortization - OR         439         439         0         0         Regulatory liability established to record the deferral of protected property order.           287063         705.350         RL - Protected PP&E EDIT Amortization - WA         2,355,102         0         0         0         Regulatory liability established to record the deferral of protected property related EDIT           287065         705.350         RL - Protected PP&E EDIT Amortization - WA         2,355,102         0         0         0         Regulatory liability established to record the deferral of protected property related EDIT           287066         705.351         RL - Protected PP&E EDIT Amortization - WY         5,081,162         0         0         0         0         amortization for return to Wyoning outsident of protected property related EDIT           287016         705.357         RL - Protected PP&E EDIT Amortization - WY         5,081,162         0         0         0         amortization for return to Wyoning outsident of protected property related EDIT           287016         705.367         RL - Protected PP&E EDIT - CA         7,661,975         0         0         0         0         amortization for return to Wyoning outsident of protected property related EDIT           287111         705.287         RL - Protected PP&E EDIT - CA         7,661,975 <t< td=""><td>287062</td><td>705.347 BL - Protected PP&amp;F EDIT Amortization - ID</td><td>1 041 545</td><td>1 041 545</td><td>0</td><td></td><td>0 0</td><td></td></t<>	287062	705.347 BL - Protected PP&F EDIT Amortization - ID	1 041 545	1 041 545	0		0 0	
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287065     705.350     RL - Protected PP&E EDIT Amortization - WA     2.355.102     2.355.102     0     0     0 amorization for return to Washington customers pursuant to regulatory order.       287066     705.351     RL - Protected PP&E EDIT Amortization - WY     5,081.162     0	287063	705.348 RL - Protected PP&E EDIT Amortization - OR	439	439	0		o a	
287065       705.350       RL - Protected PP&E EDIT Amortization - WA       2,355,102       2,355,102       0       0       0 amortization for return to Washington customers pursuant to regulatory order.         287065       705.351       RL - Protected PP&E EDIT Amortization - WY       5,081,162       5,081,162       0       0       0 amortization for return to Wyoning customers pursuant to regulatory order.         287066       705.351       RL - Protected PP&E EDIT Amortization - WY       5,081,162       0       0       0 amortization for return to Wyoning customers pursuant to regulatory order.         287016       705.351       RL - Protected PP&E EDIT Amortization - WY       5,081,162       0       0       0       amortization for return to Wyoning customers pursuant to regulatory order.         287011       705.287       RL - Protected PP&E EDIT - CA       7,661,975       0       0       0       23% to 21%.         287111       705.287       RL - Protected PP&E EDIT - CA       7,661,975       0       0       0       35% to 21%.         287111       705.287       RL - Protected PP&E EDIT - CA       7,661,975       0       0       0       35% to 21%.         287111       705.287       RL - Protected PP&E EDIT - CA       7,661,975       0       0       23% to 21%.       as a result of the Tax Cuts and Jobs Act, w								Regulatory liability established to record the deferral of protected property related EDIT
287066         705.351         RL - Protected PP&E EDIT Amortization - WY         5,081,162         5,081,162         0         0         Regulatory liability established to record the deferral of protected property related EDIT           287066         705.351         RL - Protected PP&E EDIT Amortization or WY         5,081,162         0         0         amortization for return to Wyoning customers pursuanta to regulatory liability established to defer California's portion of protected property related EDIT           287111         705.287         RL - Protected PP&E EDIT - CA         7,661,975         0         0         0         0         amortization for return to Wyoning customers pursuanta to regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0.33% to 21%.           287111         705.287         RL - Protected PP&E EDIT - CA         7,661,975         0         0         0.33% to 21%.	287065	705.350 RL - Protected PP&E EDIT Amortization - WA	2,355,102	2,355,102	0	(	0 0	
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287111         705.287         RL - Protected PP&E EDIT - CA         7.661.975         7.661.975         0         0         Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from a 30% to 21%.           287111         705.287         RL - Protected PP&E EDIT - CA         7.661.975         0         0         0.33% to 21%.           Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.         0         0         0.33% to 21%.	287066	705.351 RL - Protected PP&E EDIT Amortization - WY	5,081,162	5,081,162	0	(	0 0	
287111       705.287       RL - Protected PP&E EDIT - CA       7,661,975       7,661,975       0       0       0 33% to 21%.         Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from a recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.								
Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to								
as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to	287111	705.287 RL - Protected PP&E EDIT - CA	7,661,975	7,661,975	0	(	0 0	
287112 705.288 RL - Protected PP&E EDIT - ID 19,580,989 19,580,989 0 0 0 0 021%								
	287112	705.288 RL - Protected PP&E EDIT - ID	19,580,989	19,580,989	0	(	0 0	21%.

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287113 705.289 RL - Protected PP&E EDIT - OR	85,454,254	85,454,254	0 0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
287114 705.290 RL - Protected PP&E EDIT - WA	18.900.318	18.900.318	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0_35% to 21%.
	10,500,510	10,500,510		Regulatory liability established to defer Wyoming's portion of protected property related EDIT
287115 705.291 RL - Protected PP&E EDIT - WY	48,484,965	48,484,965	0 0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%. Regulatory liability established to defer Utah's portion of protected property related EDIT recorded
				as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
287116 705.292 RL - Protected PP&E EDIT - UT	151,624,073	151,624,073	0 0	0 21%. Regulatory liability established to defer California's portion of non-protected property related EDIT
287121 705.294 RL - Non Protected PP&E EDIT- CA	33,898	33,898	0 0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%
287124 705.296 RL - Non Protected PP&E EDIT- WA	3,866,570	3,866,570		Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate
28/124 /05.296 RL - Non Protected PP&E EDIT- WA	3,800,570	3,800,570	0 0	from 35% to 21%.     Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT
287125 705.297 RL - Non Protected PP&E EDIT- WY	5,428,021	5,428,021	0 0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
287173 415.942 RL - Steam Decommissioning - WA	1.755.294	1.755.294	0 0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger 0 incremental decommissioning pursuant to Docket UE-191024
287174 705.410 RL - Cholla Decommissioning - CA	(18,104)	(18,104)	0 0	0 Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175 705.411 RL - Cholla Decommissioning - ID	597,559	597.559	0 0	0 Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176 705.412 RL - Cholla Decommissioning - OR	1,959,793	1,959,793	0 0	0 Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177 705.413 RL - Cholla Decommissioning - UT	4,522,513	4,522,513	0 0	0 Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178 705.414 RL - Cholla Decommissioning - WY	60,217	60,217	0 0	0 Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
				Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated
287184 705.605 RL - OR Clean Fuels Program	2,364,604	2,364,604	0 0	0 entities, to be used to fund programs that benefit Oregon customers. Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and
287188 100.121 RL - Income Tax Property Flowthru	(64,505,619)	(64,505,619)	0 0	0 other deferred items that do not have current provision impacts. Regulatory liability established to account for the deferral of protected property-related EDIT for
287190 100.122 RL - Income Tax Property Flowthru - PMI	570,964	570,964	0 0	PMI's portion of Bridger Coal Company fixed assets     Regulatory liability established with respect to the excess deferred income taxes associated with th
207404 Z0E 200 DL Nee Dreverty EDIT CA	0.044	0.044		non-property accumulated deferred income taxes allocable to California resulting from the change
287191 705.280 RL - Non-Property EDIT - CA	8,944	8,944	0 0	0 in the income tax rate. Regulatory liability established with respect to the excess deferred income taxes associated with th
287195 705.284 RL - Non-Property EDIT - WA	195,713	195,713	0 0	non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287198 320.279 RL - FAS 158 Post-Retirement	8,683,265	8,683,265	0 0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200 705.267 RL - WA Decoupling Mechanism	870,750	870,750	0 0	0 Regulatory liability with respect to the Washington decoupling mechanism.
				Regulatory Liability established to record difference between the approved accelerated depreciation
287206 415.710 RL - WA Accelerated Depreciation	4,282,521	4,282,521	0 0	in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209 705.266 RL - Energy Savings Assistance (ESA) - CA	7.749	7.749	0 0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory 0 liability balancing account for California.
				Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and
287212 705.245 RL - OR Direct Access 5 Yr Opt out	1,281,911	1,281,911	0 0	leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.     Contra regulatory liability established to account for Washington's share of the ARO regulatory
				difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the
287225 605.103 ARO/Regulatory Difference - Trojan - WA	43,594	43,594	0 0	Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287227 705.531 RL - UT Šolar Feed-in Tariff - NĆ	3,013,776	3,013,776	0 0	0 Regulatory liability established to record UT Solar Feed in Tariff.
287231 705.519 RL - WA Def NPC - Noncurrent	0	0	0 0	Regulatory liability established to record the Washington Power Cost Adjustment Mechanism 0 (PCAM) deferrals.
				Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability
287233 705.515 RL - OR Def NPC - Noncurrent	988,952	988,952	0 0	established to record the Oregon 2017 FERC Refund.
287235 705.511 RL - CA Def NPC - Noncurrent	489,490	489,490	0 0	Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) 0 deferrals.
287238 705.420 RL - CA GHG Allowance Revenue	1,930,520	1,930,520	0 0	Regulatory liability established to record purchase of California greenhouse gas pollution emission 0 allowances .
287252 705.263 RL - Sale of REC - WA	29,263	29,263	0 0	Regulatory liability established to record the deferral of the Pryor Mountain renewable energy or credits revenue that will be given back to Washington customers.
287262 100.100 RL ITC	82,892	82.892	0 0	0 Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
	52,552	52,002		Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax
287268 415.706 RL - 50% Bonus Tax Depreciation - WY	92,643	92,643	0 0	0 depreciation.
287271 705.336 RL - Sale of RECs - UT	256,208	256,208	0 0	Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272 705.337 RL - Sale of RECs - WY	72,852	72,852	0 0	Regulatory Liability established to track the difference between REC revenue included in rates and 0 Wyoming's allocation of the actual REC revenue received by the Company.
				Regulatory Liability established to track the difference between REC revenue included in rates and
287274 705.261 RL - Sale of RECs - OR	127,449	127,449	0 0	Oregon's allocation of the actual REC revenue received by the Company.     This account is to reclass the deferred tax balances related to regulatory assets or liabilities where
287284 610.147 Reg Liability-Other - Balance Reclass	4,938,533	4,938,533	0 0	the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287299 705.265 RL - OR Energy Conservation Charge	1,745,333	1,745,333	0 0	0 Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304 610.146 OR Reg Asset/Liab Cons	(112,804)	(112,804)	0 0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312 105.402 ARO Reg Liabilities	16.973.155	16.973.155	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations.
287312         105.402         ARC Reg Liabilities           287389         610.145         RL- DSM Balance	1,125,624	1,125,624	0 0	0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287390 610.141 RL - WA Rate Refunds	172,604	172,604	0 0	Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395 730.175 RL - FAS 133 Derivatives - Unrealized Gain/Loss	66,488,064	66,488,064	0 0	Regulatory liability established to record the effects of changes in fair value of certain derivative o instruments entered into to hedge the Company's future retail resource requirements.

					Regulatory liability to record benefits and administrative costs related to the California Alterna
287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	7.966	7,966	0	0	<ul> <li>Rate for Energy, or CARE, program.</li> </ul>
					Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
					representing future reclamation costs associated with the decommissioning of the Trojan Nuc
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,217,995	1,217,995	0	0	0 Plant that are in excess of those approved for recovery by regulatory authorities. Regulatory liability established to record the balancing account activities for the Utah Home E
287445 610.142 RL - UT Home Energy LifeLine	269,905	269,905	0	0	0 Lifeline Program.
	200,000	200,000	, in the second s	, v	Regulatory liability established to record the balancing account activities for the Washington I
287453 610.143 RL - WA Low Energy Program	(447,201)	(447,201)	0	0	0 Income Energy Assistance Program.
					Regulatory liability established to record revenues received from customers participating in the
007 (72) 705 070 DL DLy Dry Rev OD	401,914	401.914	_		company's Blue Sky renewable energy program, which are then used to purchase renewable
287473 705.270 RL - Blue Sky Program OR	401,914	401,914	0	0	energy certificates. Regulatory liability established to record revenues received from customers participating in the second
					company's Blue Sky renewable energy program, which are then used to purchase renewable
287474 705.271 RL - Blue Sky Program WA	135,758	135,758	0	0	energy certificates.
					Regulatory liability established to record revenues received from customers participating in the
007475 705 070 DL Div Or Develop	10.010	10.040	_		company's Blue Sky renewable energy program, which are then used to purchase renewable
287475 705.272 RL - Blue Sky Program CA	40,049	40,049	0	0	0 energy certificates. Regulatory liability established to record revenues received from customers participating in the second secon
					company's Blue Sky renewable energy program, which are then used to purchase renewable
287476 705.273 RL - Blue Sky Program UT	1,323,315	1,323,315	0	0	0 energy certificates.
					Regulatory liability established to record revenues received from customers participating in the
	44,505	44,505			company's Blue Sky renewable energy program, which are then used to purchase renewable
287477 705.274 RL - Blue Sky Program ID	44,505	44,505	0	U	0 energy certificates. Regulatory liability established to record revenues received from customers participating in the second secon
					company's Blue Sky renewable energy program, which are then used to purchase renewable
287478 705.275 RL - Blue Sky Program WY	151,625	151,625	0	0	0 energy certificates.
					Regulatory liability established to record Oregon's share of the deferral of decreased depreci-
287486 415.926 RL - Depreciation Decrease - OR	686,276	686,276	0	0	0 due to the implementation of new rates on January 1, 2014.
State Carryforwards 287280 DTA State Charitable Contribution Limitation	208.375	208.375	0	0	0 Charitable contribution carryforward for state income tax purposes.
287437 DTA Net Operating Loss Carryforward-State	67,520,970	67,520,970	0	0	O State net operating loss carryforward for state income tax purposes.
			0	U	Federal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA Federal Detriment of State NOL	(14,223,162)	(14,223,162)	0	0	0 carryforward
287371 DTA 930.100 Oregon BETC Credits	280,134	280,134	0	0	<ol> <li>Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).</li> </ol>
287491 DTA BETC Purchased Credits	9,116	9,116	0	0	0 Oregon state income tax credit carryforward.
287497 DTA BETC Purchased Gain	4,490	4,490	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494 DTA Idaho ITC Carryforward 287269 DTA Colorado Tax Credit Carryforward	18,938,531 127,924	18,938,531 127,924	0	0	0 Idaho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward	275.386	275.386		0	O Colorado state income tax credit carryforward.     O California state income tax credit carryforward.
Loss Contingencies	270,000	210,000	U	•	o banoma state moone ax creat can ylorward.
					Accrued liability established as a reserve for anticipated injury and damage expense, offset b
87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis	45,033,428	45,033,428	0	0	Insurance reserve anticipated for potential claims.
Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability	0 79,214,493	79,214,493	_		0 Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:	79,214,493	79,214,493	U	U	O Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287100 Valuation Allowance for State Credit DTA	(12,936,509)	(12,936,509)	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration
	(12,936,509)	(12,936,509)	0	0	0 Valuation allowance against state income tax credits that may not be utilized before expiratio Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo
287100          Valuation Allowance for State Credit DTA           287181         205.201         Inventory Reserve - Cholla Unit 4	(12,936,509) 1,313,391	(12,936,509) 1,313,391	0 0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo
287181 205.201 Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo 0 Operating lease liabilities established pursuant to the new leasing accounting standards und
			0 0 0	0 0 0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo 0 Operating lease liabilities established pursuant to the new leasing accounting standards unde 0 842.
287181 205.201 Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0 0 0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 0 842. Accrued liability established to reserve for accounts receivable for which collection is not exp
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt	1,313,391 2,811,380 (40,763)	1,313,391 2,811,380 (40,763)	0 0 0	0 0 0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards unde 0 842. Accrued liability established to reserve for accounts receivable for which collection is not exp and for which the accumulated deferred income tax liability is expected to be reversed upon a 0 by the Internal Revenue Service.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits	1,313,391 2,811,380 (40,763) 259,680	1,313,391 2,811,380 (40,763) 259,680	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 0 842. Accrued liability established to reserve for accounts receivable for which collection is not exp and for which the accumulated deferred income tax liability is expected to be reversed upon a 0 by the Internal Revenue Service. 0 Accrued liability established to reserve for sales and use tax return audit adjustments.
287181         205.201         Inventory Reserve - Cholia Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287210         425.226         Deferred Revenue - Other	1,313,391 2,811,380 (40,763) 259,680 122,447	1,313,391 2,811,380 (40,763) 259,680 122,447	0 0 0	0 0 0 0 0 0 0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards unde 0 442. Accrued liability established to reserve for accounts receivable for which collection is not exp and for which the accumulated deferred income tax liability is expected to be reversed upon a 0 by the internal Revenue Service. 0 Accrued liability established to reserve for sales and use tax return audit adjustments. 0 Accrued payments recognized for tax and not fook.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 0 842. Accrued liability established to reserve for accounts receivable for which collection is not exp and for which the accumulated deferred income tax liability is expected to be reversed upon a 0 by the Internal Revenue Service. 0 Accrued liability established to reserve for sales and use tax return audit adjustments. 0 Advanced payments recognized for tax and not for book. 0 Reserve against receivable due from joint owners.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287210         425.226         Deferred Revenue - Other	1,313,391 2,811,380 (40,763) 259,680 122,447	1,313,391 2,811,380 (40,763) 259,680 122,447	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     Ø42.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     O by the Internal Revenue Service.     Ø Accrued liability established to reserve for sales and use tax return audit adjustments.     Ø Accrued liability established to reserve for sales and use tax return audit adjustments.     Ø Accrued payments recegnized for tax and not for book.     Ø Reserve against receivable due from joint owners.     Ø Accrued final reclamation expenditures for the Trapper mine.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287211         910.245         Contra Receivable Joint Owners	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     B42.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     O by the Internal Revenue Service.     Accrued liability established for reserve for sales and use tax return audit adjustments.     Accrued liability established for reserve for sales and use tax return audit adjustments.     Accrued liability established for reserve for for book.     Reserve against receivable due from joint owners.     Accrued final reclamation expenditures for the Trapper mine.     Accrued liabilities elated to the purchase of the Chehalis plant not currently deductible for in
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         452.260         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751	1,313,391 2,811,380 (40,763) 259,880 122,447 6,285 2,684,486 57,751	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     B42.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     O by the intermal Revenue Service.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued jayments recegnized for tax and not for book.     Reserve against receivable due from joint owners.     Accrued final reclamation expenditures for the Trapper mine.     Accrued inabilities related to the purchase of the Chehalis plant not currently deductible for in     Accrued final treesens.     Regulated environmental remediation costs required at various abandoned/closed mines and
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     O     Departing lease liabilities established pursuant to the new leasing accounting standards unde     842.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     by the Internal Revenue Service.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to the reversed upon reversed upon reversed upon reversed payments receivable due from joint owners.     Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     to tax process.     Regulated environmental remediation costs required at various abandoned/closed mines and     work sites.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         452.260         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation	(40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911	1,313,391 2,811,380 (40,763) 259,880 122,447 6,285 2,684,486 57,751 15,675,911	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     0 by the Internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to the purchase of the Chehalis plant not currently deductible for in     0 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     1 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         452.260         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751	1,313,391 2,811,380 (40,763) 259,880 122,447 6,285 2,684,486 57,751	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     O     Deprating lease liabilities established pursuant to the new leasing accounting standards unde     842.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     by the Internal Revenue Service.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     to tax sites.     Regulated environmental remediation costs required at various abandoned/closed mines     Non-regulated environmental remediation costs required at various abandoned/closed mines     O bork row ksites.
287181         205.201         Inventory Reserve - Cholia Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         452.260         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability- Non Regulation	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     0 by the Internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to the purchase of the Opok.     0 Reserve against receivable due from joint owners.     0 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     0 tax purpoess.     Regulated environmental remediation costs required at various abandoned/closed mines     0 work sites.     Non-regulated on vironmental remediation costs required at various abandoned/closed mines     0 other work sites.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287193         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability- Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve	1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     0 by the intermal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to the purchase of the Dook.     0 Reserve against receivable due from joint owners.     0 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     0 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated invironmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated onvironmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated onvironmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated onvironmental remediation costs required at various abandoned/closed mines     0 other work sites.
287181         205.201         Inventory Reserve - Cholia Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         452.260         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability- Non Regulation	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     B42     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     by the Internal Revenue Service.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for tax and not for book.     Reserve against receivable due from joint owners.     Accrued liability new to recognized for tax and not for book.     Regulated environmental remediation costs required at various abandoned/closed mines and     work sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     ot owr k sites.     Regulatory liability used to record the Oregon allocation of injury and damage insurance reco     in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     orecovered in excess of insurance claims incurred.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287183         425.160         Lease Liability (Operating Lease)           287210         505.115         Sales & Use Tax Audits           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability. Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liability - Property Insurance Reserve - CA	1,313,391 2,811,380 (40,763) 255,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199)	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199)	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     0 by the Internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to the purchase of the Chehalis plant not currently deductible for in     0 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     0 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed     Regulated environmental remedited to the Oregon allocation of injury and damage insurance reco
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287193         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability- Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve	1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     B42     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     by the Internal Revenue Service.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for tax and not for book.     Reserve against receivable due from joint owners.     Accrued liability or explicit or explicit of tax and not for book.     Regulated environmental remediation costs required at various abandoned/closed mines and     work sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     of other work sites.     Regulatory liability used to record the Oregon allocation of injury and damage insurance reco     in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     recovered in excess of insurance claims incurred.
287181         205.201         Inventory Reserve - Cholia Unit 4           287183         425.160         Lease Liability (Operating Lease)           287183         425.115         Sales & Use Tax Audits           287210         505.115         Sales & Use Tax Audits           287211         452.26         Deferred Revenue - Other           287212         605.715         Trapper Mine Contract Obligation           287213         715.810         Chehalis Mitigation Obligation           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287241         605.301         Environmental Liability - Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - WA Property Insurance Reserve - CA           287256         705.452         Reg Liab - WA Property Insurance Reserve	1,313,391 2,811,380 (40,763) 255,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199)	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199)	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     0 by the Internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to the purchase of the Chehalis plant not currently deductible for in     0 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     0 Iax purposes.     Non-regulated environmental remediation costs required at various abandoned/closed mines an     0 work sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines an     0 other work sites.     Regulatory liability used to record the Oregon allocation of injury and damage insurance record in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287219         715.810         Chehalis Mitigation Obligation           287214         605.301         Environmental Liability - Regulation           287219         715.810         Chehalis Mitigation Obligation           287214         605.302         Environmental Liability - Non Regulation           287214         605.302         Environmental Liability - Non Regulation           287251         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liability - Property Insurance Reserve - CA           287256         705.452         Reg Liab - WA Property Insurance Reserve           287257         705.453         Reg Liab - ID Property Insurance Reserve	1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709)	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709)	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     B42     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     by the Internal Revenue Service.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for tax and not for book.     Reserve against receivable due from joint owners.     Accrued liability or explicit or explicit of tax and not for book.     Regulated environmental remediation costs required at various abandoned/closed mines and     work sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     of other work sites.     Regulatory liability used to record the Oregon allocation of injury and damage insurance reco     in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     recovered in excess of insurance claims incurred.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287193         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287210         505.115         Sales & Use Tax Audits           287211         452.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287241         605.301         Environmental Liability - Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - OR Injuries & Damages Reserve           287256         705.452         Reg Liab - WA Property Insurance Reserve           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287258         705.454         Reg Liab - UP Property Insurance Reserve	1,313,391 2,811,380 (40,763) 255,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     0 by the Internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to the purchase of the Chehalis plant not currently deductible for in     0 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines     0 work sites.     Non-regulated on vironmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulatory liability used to record the Catiornia allocation of injury and damage insurance caims incurred.     Regulatory liability used to record the Galifornia allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the Galifornia allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the Galifornia allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the Galifornia allocation of storm-related property damage     0 recovered in excees of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record     in excess of insurance daims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record     in excess of insurance daims incurred.     Regulatory liability used
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287219         715.810         Chehalis Mitigation Obligation           287214         605.301         Environmental Liability - Regulation           287219         715.810         Chehalis Mitigation Obligation           287214         605.302         Environmental Liability - Non Regulation           287214         605.302         Environmental Liability - Non Regulation           287251         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liability - Property Insurance Reserve - CA           287256         705.452         Reg Liab - WA Property Insurance Reserve           287257         705.453         Reg Liab - ID Property Insurance Reserve	1,313,391 2,811,380 (40,763) 255,680 122,447 5,265 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,064,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     O     O     Oerating lease liabilities established pursuant to the new leasing accounting standards und     842.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon 1     O by the Internal Revenue Service.     O Accrued liability established to reserve for saless and use tax return audit adjustments.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Advanced payments receivable due from joint owners.     O Accrued liability established to reserve for tax and not for book.     O Reserve against receivable due from joint owners.     O Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     O tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines an     Owork sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     O ther work sites.     Regulatory liability used to record the Cregon allocation of storm-related property damage     Inecovered in lability used to record the California allocation of storm-related property damage     Regulatory liability used to record the Washington allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record     in excess of insurance to resord the Utah allocation of storm-related property damage record     in excess of insurance to record the Washington allocation of storm-related property damage record     in excess of insurance to record the Washington allocation of storm-related property damage record     in exce
287181         205.201         Inventory Reserve - Cholia Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287212         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287217         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - OR Injuries & Damages Reserve           287256         705.452         Reg Liab - WA Property Insurance Reserve           287257         705.453         Reg Liab - UP roperty Insurance Reserve           287258         705.453         Reg Liab - UT Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve - WY	1,313,391 2,811,380 (40,763) 255,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     0 by the internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for book.     0 Reserve against receivable due from joint owners.     0 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     0 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated is to record the California allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the tabha allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used to re
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287193         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287210         505.115         Sales & Use Tax Audits           287211         452.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287241         605.301         Environmental Liability - Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - OR Injuries & Damages Reserve           287256         705.452         Reg Liab - WA Property Insurance Reserve           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287258         705.454         Reg Liab - UP Property Insurance Reserve	1,313,391 2,811,380 (40,763) 255,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     842.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     0 by the internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for tax and not for book.     0 Reserve against receivable due from joint owners.     0 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     0 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines and     vork sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     0 biter work sites.     Regulatory liability used to record the Oregon allocation of injury and damage insurance reco     in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage
287181         205.201         Inventory Reserve - Cholia Unit 4           287183         425.160         Lease Liability (Operating Lease)           287193         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287217         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - OR Injuries & Darnages Reserve           287254         705.450         Reg Liab - NOR Injuries & Darnages Reserve           287256         705.452         Reg Liab - WA Property Insurance Reserve           287257         705.453         Reg Liab - UT Property Insurance Reserve           287258         705.454         Reg Liab - UT Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve - WY           287270	1,313,391 2,811,380 (40,763) 255,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957)		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     0 by the intermal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for took.     0 Reserve against receivable due from joint owners.     0 Accrued liability established to the purchase of the Chehalis plant not currently deductible for in     0 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated used to record the California allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Utah allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287216         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - OR Injuries & Damages Reserve           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287258         705.454         Reg Liab - UT Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve - WY           287270	1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889	1,313,391 2,811,380 (40,763) 259,680 (122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,489,97) 242,889		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon n     0 by the Internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to the purchase of the Chehalis plant not currently deductible for in     0 Accrued liability established to the purchase of the Chehalis plant not currently deductible for in     0 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines and     work sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     0 dher work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 dher work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 dher work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 dher work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 diner work sites.     Regulatory liability used to record the California allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage to eccort be Ush allocation of storm-related property damage to eccort be Ush allocation of storm-related property damage to ecovered in excess of insurance cl
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         452.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287214         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287214         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - UR Inpuries & Damages Reserve           287254         705.450         Reg Liab - UR Inpuries & Damages Reserve           287255         705.452         Reg Liab - UR Property Insurance Reserve           287256         705.453         Reg Liab - UT Property Insurance Reserve           287259         705.455         R Property Insurance Reserve           287259 </td <td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 247,582 158,050 230,451 (22,480,957) 242,889 501,567</td> <td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,967) 242,889 501,567</td> <td></td> <td>-</td> <td>Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo O Oerrating lease liabilities established pursuant to the new leasing accounting standards und 842. 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287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287216         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - OR Injuries & Damages Reserve           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287258         705.454         Reg Liab - UT Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve - WY           287270	1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889	1,313,391 2,811,380 (40,763) 259,680 (122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,489,97) 242,889		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     Ø42.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     Ø by the Internal Revenue Service.     Ø Accrued liability established to reserve for sales and use tax return audit adjustments.     Ø Accrued liability established to reserve for sales and use tax return audit adjustments.     Ø Accrued liability established to reserve for sales and use tax return audit adjustments.     Ø Accrued liability established to reserve for sales and use tax return audit adjustments.     Ø Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     Ø have the final reclamation expenditures for the Trapper mine.     Accrued liability used to record the Oregon allocation of injury and damage insurance record     in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     frecovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record     in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record     in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record in excess of insurance claims incurred.     Regulator
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287216         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - UR Injuries & Damages Reserve           287254         705.450         Reg Liab - UR Property Insurance Reserve           287256         705.452         Reg Liab - UR Property Insurance Reserve           287258         705.454         Reg Liab - UT Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve           287259	1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,664,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     842.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     by the Internal Revenue Service.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for tax and not for book.     Reserve against receivable due from joint owners.     Accrued liability established to reserve for the Chehalis plant not currently deductible for in     Accrued liability established to receive for the Chehalis plant not currently deductible for in     Accrued liability used to record the Oregon allocation of injury and damage insurance record     ne work sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     other work sites.     Regulatory liability used to record the Oregon allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Utah allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record     in excess of insurance claims incurred.     Regulatory liability used to record the Utah allocation of storm-related property damage record     in excess of insurance claims incurred.     Regulatory liability u
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         452.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287214         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287214         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - UR Inpuries & Damages Reserve           287254         705.450         Reg Liab - UR Inpuries & Damages Reserve           287255         705.452         Reg Liab - UR Property Insurance Reserve           287256         705.453         Reg Liab - UT Property Insurance Reserve           287259         705.455         R Property Insurance Reserve           287259 </td <td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 247,582 158,050 230,451 (22,480,957) 242,889 501,567</td> <td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,967) 242,889 501,567</td> <td></td> <td>-</td> <td>Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 842. 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287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287214         605.715         Trapper Mine Contract Obligation           287214         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287214         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - WA Property Insurance Reserve - CA           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287258         705.454         Reg Liab - UP Property Insurance Reserve           287259         705.455         R Property Insurance Reserve - WY <t< td=""><td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066</td><td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,664,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066</td><td></td><td>-</td><td>Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 842. 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287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287214         605.715         Trapper Mine Contract Obligation           287214         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287214         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - WA Property Insurance Reserve - CA           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287258         705.454         Reg Liab - UP Property Insurance Reserve           287259         705.455         R Property Insurance Reserve - WY <t< td=""><td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066</td><td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,664,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066</td><td></td><td>-</td><td>Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 842. Accrued liability established to reserve for accounts receivable for which collection is not exp and for which the accumulated deferred income tax liability is expected to be reversed upon i by the Internal Revenue Service. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for tax and not for book. Reserve against receivable due from joint owners. Accrued liability established to reserve for the Chehalis plant not currently deductible for in Caccued liability established to receive for the Chehalis plant not currently deductible for in Caccued liability used to record the Oregon allocation of injury and damage insurance reco in excess of insurance claims incurred. 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Regulatory liability used to record the Utah allocation of storm-related property damage record in excess of insurance cl</td></t<>	1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,664,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 842. Accrued liability established to reserve for accounts receivable for which collection is not exp and for which the accumulated deferred income tax liability is expected to be reversed upon i by the Internal Revenue Service. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for tax and not for book. Reserve against receivable due from joint owners. Accrued liability established to reserve for the Chehalis plant not currently deductible for in Caccued liability established to receive for the Chehalis plant not currently deductible for in Caccued liability used to record the Oregon allocation of injury and damage insurance reco in excess of insurance claims incurred. Regulatory liability used to record the Cregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred. 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287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         505.115         Sales & Use Tax Audits           287216         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287216         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - UP property Insurance Reserve - CA           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287259         705.454         Reg Liab - UP Property Insurance Reserve           287250         705.455         RL - Property Insurance Reserve           28	1.313,391 2.811,380 (40,763) 259,680 122,447 6.225 2.684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066 137,558 891,959	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066 137,558		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     842.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon 1     O by the Internal Revenue Service.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     tax process.     Regulated environmental remediation costs required at various abandoned/closed mines an     o work sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     o dher work sites.     Regulatory liability used to record the California allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage reco     li nexcess of insurance claims incurred.     Regulatory liability associated with the acceptance of storm-related property damage reco     li nexcess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage reco     li nexcess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage reco     li nexcess of insurance
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         425.226         Deferred Revenue - Other           287214         425.226         Deferred Revenue - Other           287214         605.715         Trapper Mine Contract Obligation           287214         605.301         Environmental Liability - Regulation           287214         605.302         Environmental Liability - Non Regulation           287214         605.302         Environmental Liability - Non Regulation           287240         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - UN Property Insurance Reserve - CA           287257         705.453         Reg Liab - UN Property Insurance Reserve           287258         705.454         Reg Liab - UT Property Insurance Reserve           287259         705.455         R Property Insurance Reserve - WY           2872	1,313,391 2,811,380 (40,783) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066 137,558 891,959 4,772,791	1,313,391 2,811,380 (40,763) 259,680 122,447 6,258 2,064,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066 137,558 0 0		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 842 Accrued liability established to reserve for accounts receivable for which collection is not exp and for which the accumulated deferred income tax liability is expected to be reversed upon i by the Internal Revenue Service. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for the Stable Service. Accrued liability established to reserve for tax and not for book. Reserve against receivable due from joint owners. Accrued liability established to reserve for the Chehalis plant not currently deductible for in Caccrued liability used to record the Durchase of the Chehalis plant not currently deductible for in Non-regulated environmental remediation costs required at various abandoned/closed mines and work sites. Regulatory liability used to record the Oregon allocation of injury and damage insurance reco in excess of insurance claims incurred. Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory liability used to record the Utah allocation of storm-related property damage record in excess of insurance claims incurred. Regulatory liability used to record the Utah allocation of storm-related property damage record in excess of insurance claims incurred. Regulatory liability used to record the Washington allocation of storm-related property damage record in excess of insurance claims incurred. Regulatory liability used to record the Utah al
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         505.115         Sales & Use Tax Audits           287216         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287216         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - UP property Insurance Reserve - CA           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287259         705.454         Reg Liab - UP Property Insurance Reserve           287250         705.455         RL - Property Insurance Reserve           28	1.313,391 2.811,380 (40,763) 259,680 122,447 6.225 2.684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066 137,558 891,959	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066 137,558		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     842.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     by the Internal Revenue Service.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for tax and not for book.     Reserve against receivable due from joint owners.     Accrued liability established to reserve for the Chehalis plant not currently deductible for in     tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines and     work sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     other work sites.     Regulatory liability used to record the Oregon allocation of injury and damage insurance reco     in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Uab allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used to record the Uab allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used to record the Uab allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used to record the Uab allocation of storm-related property damage record in excess of insurance claims incurred.     Reg

287391 425.320 N Umpaua Settlement Agreement	5,192,522	5,192,522	0			Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
						Accrued liability associated with the acceptance of the Bear River FERC license for various
287392 425.120 Bear River Settlement Agreement	4.045.714	4,045,714	0			settlement obligations.
	1,010,711	1,010,111	· ·			Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393 425.110 Tenant Lease Allowances	7.637	7.637	0			be amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	365.090	365,090	0			Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417 605.710 Reverse Accrued Final Reclamation	492.602	492,602	0			Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430 505.125 Accrued Royalties	3,801,851	3,801,851	0			Accrued liability for royalty payments to the Mineral Management Service on coal production.
						Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers,
						a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447 720.830 Western Coal Carr Ret Med Accrual	1.554.611	0	0	(		Mine to the Hunter plant.
					.,	Deferred tax account represents the difference between book income capitalized to inventory and
287482 205.025 Fuel Cost Adjustment	217.246	217.246	0	0	ol o	taxable income from Bridger coal.
287807 Non-curr def ed tax cor ben of int	385,990	385,990	0	(		Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	(14,478)	(14,478)	0	(	0	Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int	83.446	83,446	0	(	0	Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	(3,130)	(3,130)	0	(	0	Non-current state benefit of interest on uncertain positions.
Rounding	4	4	0	(	0	
Subtotal - p234	695,784,538	672,859,934	891,959	(	22,032,645	
Less FASB 109 Above if not separately removed	(63,540,697)	(63,540,697)	0	(	0	
Less FASB 106 Above if not separately removed	1,554,611	0	0	(	1,554,611	
Total	757,770,624	736,400,631	891,959	0	20.478.034	

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

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

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

PacifiCorp

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

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

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

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

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

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

	Α	В	С	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147 §1031 Exchange	(111,999)	(111,999)	0	0		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code 0 Section 1031, otherwise knows as a "like-kind exchange."
287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,009,734)	(4,009,734)	0	0		Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101 Amortization NOPAs 99-00 RAR	2,901	2,901	0	0		Book-tax difference for the capitalization and depreciation of legal fees associated with the re- 0 licensing of specific hydro generation facilities.
287610	105.403 Asset Retirement Obligation	(29,066,156)	(29,066,156)	0	0		0 Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142 Avoided Costs	227,190,163	227,190,163	0	0		0 Book-tax basis difference for the capitalization of interest for income tax purposes.
							Book-tax basis difference for the capitalization of interest for income tax purposes specifically
287704	105.143 Basis Intangible Difference	(199,397)	0	0	(199,397)		0 related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120 Book Depreciation	3,418,397,235	3,418,397,235	0	0		0 Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss	13,516,323	13,516,323	0	0		0 Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
							Book-tax basis difference related to test energy revenues which are received/earned for power
287605	105.146 Capitalization of Test Energy	5,627,948		0	0		0 produced by generating plants during the construction period and sold or used by the utility.
287605	105.137 Capitalized Depreciation	(26,944,402)	(26,944,402)	0	0		0 Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100 Capitalized labor and benefit costs	26,317,144	26,317,144	0	0		0 Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0		0 Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	Direct Assignment: Transmission Fixed Assets	0	835,947,703	(835,947,703)	0		0 PowerTax Report #257: Transmission Book Allocation Group.
287605	Direct Assignment: Intangible Fixed Assets	0	38,751,230	0	0		0) PowerTax Report #257: Intangible Book Allocation Group.
287605	Direct Assignment: General Fixed Assets	0	120,661,428	0	0	(120,661,42	<ol> <li>PowerTax Report #257: General Book Allocation Group.</li> </ol>

287605 105.153 Contract Liability Basis Adj - Chehalis	(57,751	) (57,751)	0	0		Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605 105.151 Contract Liability Basis Adj - Eagle Mountain		0 0	0	0	0	tax purposes. Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605 105.130 Contribution in Aid of Construction	364,049,58	1 364,049,581	0	0		Book-tax basis difference related to contributions in aid of construction.
287605 105.175 Cost of Removal	(266.976.961	) (266,976,961)	0			Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224 145.030 CWIP Reserve	1.684.22		0	0		Reserve established for inactive projects included in CWIP.
	1,001,22	1,001,221	Č.	Č.	· · · ·	Book-tax basis difference related to the Allowance for Funds Used During Construction, which
						consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
287605 105.141 Debt AFUDC	(197,289,865	(197,289,865)				purposes, and the Internal Revenue Code requires a different formula related to the capitalization
287605 105.141 Debt AFUDC	(197,289,865	(197,289,805)	U	U	U	interest on debt. Deferred tax balance associated with the protected property-related excess deferred income tax
287607 105.117 Effects of Ratemaking - Fixed Assets Fed or	ly - PMI (1,751,293	(1,751,293)	0	0	0	balances for PMI's portion of Bridger Coal Company's fixed assets.
201001 100.111 Encols of Ratemaking - Fixed Assets Fed of	(1,701,230	(1,701,200)	•	Ū	v	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
						that have been previously been paid by customers at a tax rate higher than the current tax rate and
						are probable of being refunded as the temporary book-tax differences reverse and the amount of
						tax benefits associated with fixed assets that have previously been flowed through to customers
287605 105.115 Effects of Ratemaking - Fixed Assets Flowth	rough (40.955.855	(40.955.855)	0	0	0	and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
Ended of Ratemaking Price Roots Flow	(18,000,000	(10,000,000)	Č.	Č.	· · · ·	Book-tax basis difference related to the Allowance for Funds Used During Construction, which
						consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
007005 405 400 E-wike AFUDO	(151 507 04)	(454 507 040)				purposes, and the Internal Revenue Code requires a different formula related to the capitalization
287605 105.139 Equity AFUDC	(151,587,349	) (151,587,349)	U	U	U	interest on debt. PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928 425.310 Hydro Relicensing Obligation	(2,717,825	(2,717,825)	0	0	0	North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605 105.125 Tax Depreciation	(5,696,577,393	(5,696,577,393)	0	Ő	0	Book-tax difference for tax depreciation.
287605 105.152 Tax Fixed Asset Gain/Loss	(106,471,437	(106,471,437)	0	0	0	book-tax difference related to the disposition of capital assets.
287605 105.129 Fixed Assets - State Modifications	18.171.49	2		18,171,492		Tax adjustment to account for the difference between federal and state depreciation methodologies
287605         105.129         Fixed Assets - State Modifications           287605         105.131         Idaho Disallowed Loss	18,1/1,49	2 0 8 436,088	0	18,171,492	0	primarily resulting from states that have not adopted bonus depreciation. Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
	430,08	-30,000	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductibl
287605 105.148 Mine Safety Sec. 179E Election	(306,514	(306,514)	0	0	0	in the period paid and incurred for income tax purposes.
287929 105.460 Non-ARO Removal Costs	(290,743,067	(290,743,067)	0	0	0	Regulatory liability related to removal costs.
286605 105.136 PP&E FIN 48 Balances	(383,916	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
200003 103.130 FF &L TIN 40 balances	(303,810	(303,910)	0	0	v	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
						developed software which are deductible in the period paid and incurred for income tax purposes.
287605 320.210 R & E - Sec.174 Deduction	(7,719,946	(7,719,946)	0	0	0	These costs are capitalized for book purposes.
						Regulatory asset established to account for the cumulative GAAP to FERC timing difference in
						depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight lin over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of
286914 415.525 RA - Lease Depreciation - Timing Difference	(437,873	(437,873)	0	0	0	the lease payment less accrued lease interest.
		1				PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
						(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets	(285,026	(285,026)	0			creating basis differences between book basis and tax basis for the solar arrays.
207003 100.110 IA- Solar ITC Basis Auj Fixed Assets	(200,020	(203,020)	0	0	v	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.160 Reclass to §1031 & 1033 Exchange Normal	zation Adj - General Fixed Assets 3,836,49	3 0	0	0	3,836,493	income tax normalization rules.
						Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.160 Reclass to §1031 &1033 Exchange Normali:	zation Adj - Transmission 173,24	1 0	173,241	0	0	income tax normalization rules. Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605 105.131 Reclass to Pollution Control Facilities Depre	ciation 134,154,54	4 134,154,544	0	0	0	account 281.
						Book-tax basis difference related to relocation reimbursements, which depending on whether or no
						the benefit of the relocation is for the benefit of the general public may or may not be taxable and
287605 105.140 Reimbursements	24,826,98	4 24,826,984	0	0	0	depreciable for income tax purposes.
						Book-tax basis difference for expenditures which are capitalized and depreciation for book purpose and for income tax purposes are deductible in the period they are paid and incurred.
287605 105.122 Repairs Deduction	(540,824,171	) (540,824,171)	0	0	0	and for income tax, purposes are deductible in the period they are paid and incomed.
						Regulatory liability established to defer Idaho's share of the incremental decommissioning costs
287221 415.933 RL - Steam Decommissioning - ID	384,02	2 384,022	0	0	0	associated with steam assets.
287222 415.934 RL - Steam Decommissioning - UT	8,385,81	5 8,385,815	0	0	0	Regulatory liability established to defer Utah's share of the incremental decommissioning costs
201222 - 10.504 INE - Steam Decommissioning - OT	6,303,61	0,000,010	0	0	0	associated with steam assets. Regulatory liability established to defer Wyoming's share of the incremental decommissioning cost
					0	associated with steam assets
287223 415.935 RL - Steam Decommissioning - WY	2,090,66	2 2,090,662	0	0	V	Deferred tax balance related to the regulatory liability related to protected property-related EDIT for
			0	0		being an end of the regarded have been and the protocol a property related 2511 in
287223         415.935         RL - Steam Decommissioning - WY           287189         100.122         RL - Effects of Ratemaking - Fixed Assets -			0	0	0	PMI's portion of Bridger Coal Company fixed assets
			0	0	0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets	PMI Fed Only 1,751,29 (197,855,261	3 1,751,293 ) (197,855,261)	0	0	0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and
287189 100.122 RL - Effects of Ratemaking - Fixed Assets -	PMI Fed Only 1,751,29	3 1,751,293 ) (197,855,261)	0	0 0 0 0	0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs.
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability	PMI Fed Only 1,751,29 (197,855,261 290,743,06	3 1,751,293 ) (197,855,261) 7 290,743,067	0	0 0 0	0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets	PMI Fed Only 1,751,29 (197,855,261	3 1,751,293 ) (197,855,261) 7 290,743,067	0 0 0 0	0 0 0 0	0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability	PMI Fed Only 1,751,29 (197,855,261 290,743,06	3 1,751,293 ) (197,855,261) 7 290,743,067	0 0 0 0	0 0 0 0	0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability	PMI Fed Only 1,751,29 (197,855,261 290,743,06	3 1,751,293 ) (197,855,261) 7 290,743,067	0 0 0 0	0 0 0 0	0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471	3 1,751,293 ) (197,855,261) 7 290,743,067 ) (2,802,471)	0 0 0 0	0 0 0 0	0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-fax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 242. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibl
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability	PMI Fed Only 1,751,29 (197,855,261 290,743,06	3 1,751,293 ) (197,855,261) 7 290,743,067 ) (2,802,471)	0	0	0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of capitalized and depreciated. Under the new method of accounting, the expenditures are deductibl for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibl for income tax purposes.
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471	3 1,751,293 ) (197,855,261) 7 290,743,067 ) (2,802,471)	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-fax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 242. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new nethod of accounting, the expenditures are deductibl for income tax nurposes in the neriod they are naid and incurred The projects are qualified for the 30% solar investment tax cred (ITC). The tax basis of the solar
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471	3 1,751,293 ) (197,855,261) 7 290,743,067 ) (2,802,471) ) (157,570,922)	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCory changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibil for income tax numonses in the neriod thev are naid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar TC, therefore creating basis differences
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets -           287313         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)           287605         105.123         Sec. 481a Adjustment - Repair Deduction           287605         105.116         Solar ITC Basis Adjustment	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471 (157,570,922 (60,726	3 1,751,293 ) (197,855,261) 7 290,743,067 ) (2,802,471) ) (157,570,922) ) (60,726)	0	0	0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory itability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCory changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibil for income tax numoses in the neriod thev are naid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar arrays. Book-tax difference related to different methods for computing deductible periodic depletion for
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287183         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)           287605         105.123         Sec. 481a Adjustment - Repair Deduction           287605         105.116         Solar ITC Basis Adjustment           287771         110.205         Tax Depletion-SRC	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471 (157,570,922	3 1,751,293 ) (197,855,261) 7 290,743,067 ) (2,802,471) ) (157,570,922) ) (60,726)	0	0 0 0 0 0 0 0	0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory itability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCory changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibil for income tax numoses in the neriod thev are naid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar arrays. Book-tax difference related to different methods for computing deductible periodic depletion for
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets -           287131         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)           287605         105.123         Sec. 481a Adjustment - Repair Deduction           287605         105.116         Solar ITC Basis Adjustment           287701         110.205         Tax Depletion-SRC           287301         105.471         UT Klamath Relicensing Costs	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471 (157,570,922 (60,726	3 1,751,293 ) (197,855,261) 7 290,743,067 ) (2,802,471) ) (157,570,922) ) (60,726)			0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-fax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax numoses in the nericd thex are naid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets -           287131         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)           287605         105.116         Solar ITC Basis Adjustment - Repair Deduction           287705         105.116         Solar ITC Basis Adjustment           287701         10.205         Tax Depletion-SRC           287301         D6.471         UT Klamath Relicensing Costs           Subtotal - D275         Image: State St	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471 (157,570,922 (60,726 56,89 (3,180,340,057) (3,180,340,057)	3 1,751,293 1,751,293 1,290,743,067 2,290,743,067 1,2,802,471) 1,(157,570,922) 1,(157	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory itability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCory changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibil for income tax numoses in the neriod thev are naid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar arrays. Book-tax difference related to different methods for computing deductible periodic depletion for
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)           287605         105.123         Sec. 481a Adjustment - Repair Deduction           287605         105.123         Sec. 481a Adjustment - Repair Deduction           287605         105.116         Solar ITC Basis Adjustment           287771         110.205         Tax Depletion-SRC           28701         105.471         UT Klamath Relicensing Costs           Subtotal - p275         Icess FASB 109 Above if not separately removed	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471 (157,570,922 (60,726 56,89	3 1,751,293 1,751,293 1,290,743,067 2,290,743,067 1,2,802,471) 1,(157,570,922) 1,(157	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory itability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCory changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibil for income tax numoses in the neriod thev are naid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar arrays. Book-tax difference related to different methods for computing deductible periodic depletion for
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets -           287313         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)           287605         105.112         Sec. 481a Adjustment - Repair Deduction           287605         105.116         Solar ITC Basis Adjustment           287711         110.205         Tax Depletion-SRC           287001         105.471         UT Klamath Relicensing Costs           Subtolal - p275	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471 (157,570,922 (60,726 56,89 (3,180,340,057) (3,180,340,057)	3 1,751,293 1,751,293 1,000,743,067 2,290,743,067 1,000,726 1	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0 0 0 0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory itability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCory changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibil for income tax numoses in the neriod thev are naid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar arrays. Book-tax difference related to different methods for computing deductible periodic depletion for

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

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

#### PacifiCorp

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

A A	в	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283 FERC 283 - Regulatory Assets						
						Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in
286688 320.287 RA - Pension Settlement - UT	(1,780,769)	(1,780,769)	0	0		0 2021. Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred
286887 320.286 RA - Pension Settlement - OR	(2,732,578)	(2,732,578)	0	0		0 in 2021. Regulatory asset established to defer Wyoming's portion of the pension settlement loss that
286889 320.288 RA - Pension Settlement - WY	(1,261,910)	(1,261,910)	0	0		0 occurred in 2021. Regulatory asset established to record the deferral of costs associated with Washington's Equity
286890 415.100 RA - Equity Advisory Group - WA	(225,279)	(225,279)	0	0		Advisory Group pursuant to Docket UE-210414. Regulatory asset established to record the deferral of costs associated with providing bill
286891 415.943 RA - Covid-19 Bill Assist Program - OR	(3,068,440)	(3,068,440)	0	0		assistance to Oregon customers due to the COVID-19 pandemic.
286892 415.944 RA - Covid-19 Bill Assist Program - WA	(762,510)	(762,510)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(9,835)	(9,835)	0			Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
286893 415.755 RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0		Regulatory asset established to record Washington's share of major maintenance expense for the 0 Colstrip Unit No. 4.
286894 415.261 RA - Wildland Fire Protection - UT	(1,187,731)	(1,187,731)	0	0		Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire 0 Mitigation Balancing Account.
						Regulatory asset established to record the deferral of costs associated with Oregon's portion of the Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.
286895 415.262 RA - Wildfire Mitigation - OR	(17,222,109)	(17,222,109)	0	0		Regulatory asset established to account for the book value of undepreciated plant considered no
286943 415.263 RA - Wildfire Damaged Asset - OR	(445,522)	(445,522)	0	0		Ionger used and useful due to wildfire damage.     Regulatory asset established to record the deferral of Oregon revenue requirement associated with
286946 415.264 RA - TB Flats - OR	(1,410,440)	(1,410,440)	0	0		0 the remaining portion of TB Flats placed in service in 2021.
286937 415.270 RA - Electric Vehicle Charging Infrastructure - UT	1,240,185	1,240,185	o	0		Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure Program.
286896 415.734 RA - Cholla Unrecovered Plant -CA	(994,857)	(994,857)	0	0		Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898 415.736 RA - Cholla Unrecovered Plant -WY	(8,898,816)	(8,898,816)	0	0		Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0		Contra-regulatory asset established to record a probable disallowance of Washington's share of the o deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0		Contra-regulatory asset established to record a probable disallowance of California's share of the 0 deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904 415.520 RA - WA Decoupling Mechanism	(1,725,770)	(1,725,770)	0	0		Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910 415.200 RA - OR Transportation Electrification Pilot	(149,191)	(149,191)	0	0		Regulatory asset established to defer costs related to Oregon's pilot programs aimed at laccelerating transportation electrification in Oregon.
286935 415.251 RA - Low-Carbon Energy Standards - WY	(142,997)	(142,997)	0	0		Regulatory asset established to defer costs incurred to comply with Wyoming's Low-Carbon Energy 0 Standards.
286944 415.252 RA - Distribution System Plan - OR	(244,525)	(244,525)	0	0		Regulatory asset established to defer operating costs and capital investment to implement and operate the Distribution System Plan (DSP).
286911 415.430 RA - Transportation Electrification Pilot - CA	56,539	56,539	0	0		Regulatory asset established to defer costs related to California's pilot programs aimed at 0 accelerating transportation electrification in California.
286912 415.431 RA - Transportation Electrification Pilot - WA	(194,611)	(194,611)	0	0		Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286941 415.440 RA - Low Income Bill Discount - OR	(97.016)	(97.016)	0	0		Regulatory asset established to defer costs and revenues associated with Oregon's Low Income Bill Discount program.
286942 415.441 RA - Utility Community Advisory Group - OR	(20,764)	(20,764)	0	0		Regulatory asset established to defer costs and revenues associated with Oregon's Utility () Community Advisory Group.
	(665,617)	(665,617)	0	0		Regulatory asset established to account for the deferral of costs related to the Oregon Community
286913 415.720 RA - Community Solar - OR			0	0		Solar Program.     Regulatory asset established for the defer costs related to the California Fire Risk Mitigation
286917 415.260 RA - Fire Risk Mitigation - CA	(8,530,552)	(8,530,552)	0	0		Memorandum Account pursuant to Docket 19-05-042.     Regulatory asset established to account for the estimate of recoverable amounts related to the
286920 415.725 RA - Cholla U4 Closure	(3,444,096)	(3,444,096)	0	0		Cholla U4 closure.     Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0		Cholla U4 Regulatory asset - WA/FERC.     Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286925 415.728 Contra RA - Cholla U4 Closure OR	22,756	22,756	0	0		Cholla U4 Regulatory asset - OR.     Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286926 415.729 Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0		Cholla U4 Regulatory asset - UT.     Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286927         415.730         Contra RA - Cholla U4 Closure WY           286928         415.833         RA - Pension Settlement - CA	101,169 (322,239)	101,169 (322,239)	0	0		Cholla U4 Regulatory asset - WY.     Regulatory asset established to recover California's portion of pension settlement losses.
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	58.506	58,506	0	0		Regulatory asset account established to defer costs related to the California Emergency Services 0 Resiliency Programs.
286934 415.842 RA - Arrearage Payments Program - CA	(55,896)	(55,896)	0	Ű		Regulatory roughanis. Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver of arrearages) to California customers due to the COVID-19 pandemic.
287947 415.843 RA - Arrearage Payments Program - WA	57.533	57.533	0	0		Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver of arrearages) to Washington customers due to the COVID-19 pandemic.
	(2,791,555)	(2,791,555)	0	0		Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be
286930         415.426         RA - 2020 GRC - Meters Replaced by AMI - OR           286933         415.645         RA - Oregon OCAT Expense Deferral	(2,791,555) 42,786	(2,791,555) 42,786	0	0		amortized over 10 years.     Regulatory asset account established to record the difference between the amount of Oregon

						Desulatory exect astablished to record the surphase of California grouphouse see callution
287975	415.655 RA - GHG Allocation - CA - Noncurrent	(1,344,463)	(1,344,463)	C	0	Regulatory asset established to record the purchase of California greenhouse gas pollution lemission allowances.
						Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola
286936	415.255 RA - Wind Test Energy Deferral - WY	(52,465)	(52,465)	c	0	Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599- 0 EM-21.
	*					Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to
286938	415.646 RA - Oregon Metro Business Tax	(4,783)	(4,783)	0	0	0 Docket UM 2138.
287570	415.701 RA - Deferred Intervenor Funding Grants - CA	(99,504)	(99,504)	C	0	Regulatory asset established to record funding for qualifying intervenors that are collected from 0 customers through California rates.
						Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571	415.702 RA - Lake Side Settlement - WY	(166,313)	(166,313)	C	0	sustained at the Lake Side generating plant.     Regulatory asset established to record the Washington Power Cost Adjustment Mechanism
287573	415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent	(20,441,575)	(20,441,575)	C	0	0 (PCAM) deferrals.
287576	430.110 RA - DSM Balance Reclass	(1,125,624)	(1,125,624)	C	0	0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826 RA - Pension Settlement - WA	(1,054,733)	(1,054,733)	C	0	0 Regulatory asset established to recover Washington's portion of pension settlement losses.
297500	445.940 DA Deferred Independent Evolutor Fee OD	(10,022)	(10,022)			Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to 0 request for proposal for new generation.
287590	415.840 RA - Deferred Independent Evaluator Fee - OR	(10,022)	(10,022)		0	Regulatory liability established for the portion of environmental remediation costs for which the
287591	415.301 RA - Environmental Costs - WA	857,976	857,976	C	0	0 state of Washington does not allow deferred treatment.
286949	415.305 RA - Cedar Springs II - OR	(74,695)	(74,695)			Regulatory asset established to defer Oregon's revenue requirement related to Cedar Springs II's wind generation and associated transmission placed in service in 2020.
200343			(14,000)			Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM)
287593	415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(20,771,985)	(20,771,985)	C	0	0 deferrals.
287596	415.892 RA - Deferred Excess NPC - ID - Noncurrent	(10,776,644)	(10,776,644)	c	0	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) 0 deferrals.
						Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597 287601	415.703 RA - Goodnoe Hills Settlement - WY 415.677 RA - Preferred Stock Redemption Loss - WA	(57,471)	(57,471)	0	0	0 sustained at the Goodnoe Hills generating plant.
287601	415.677 RA - Preferred Stock Redemption Loss - WA	(3,820)	(3,820)	, u	0	Regulatory asset established to record Washington's portion of stock redemption costs.     Regulatory asset established to record costs incurred for demand side management which are
287614	430.100 RA - Demand Side Management - Noncurrent	(53,992,684)	(53,992,684)	C	0	0 amortized according to guidelines established by each state regulatory jurisdiction.
						Regulatory asset established to record costs incurred for environmental clean-up, which are
287634	415.300 RA - Environmental Costs	(28,047,364)	(28,047,364)	C	0	amortized over a ten-year period for state regulatory purposes.     Regulatory asset established to record funding for qualifying intervenors that are collected from
287640	415.680 RA - Deferred Intervenor Funding Grants - OR	(744,625)	(744,625)	C	0	0 customers through Oregon rates.
007040			(07.404.404)			Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642	105.401 RA - ARO	(67,121,491)	(67,121,491)	U	0	0 retirement obligations. Asset accrued for required debt, amortized for book purposes over the remaining life of the original
287675	740.100 RA - Post Merger Loss - Reacquired Debt	(588,218)	(588,218)	C	0	0 issuance, or over the life of the new issuance if the original issuance was refinanced.
287738	320.270 RA - FAS 158 Pension Liability	(64,077,811)	(64,077,811)	C	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280 RA - FAS 158 Post Retirement Liability	105,422	105,422	·	0	Regulatory asset established to track the recoverable expenses associated with post-retirement 0 benefits liability.
	·					Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC)
287781	415.870 RA - Deferred Excess NPC - CA - Noncurrent	(2,062,994)	(2,062,994)	C	0	0 deferrals.
287783	415.880 RA - Deferred Independent Evaluator Fee - UT	(24,523)	(24,523)		0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
201103						Regulatory asset established to record the deferral of costs associated with the Utah Mine
287840	415.410 RA - Energy West Mining	(47,911,702)	(47,911,702)	C	0	0 Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841 287842	415.411         Contra RA - Deer Creek Abandonment - CA           415.412         Contra RA - Deer Creek Abandonment - ID	312,675 469,386	<u>312,675</u> 469,386	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.     Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.412 Contra RA - Deer Creek Abandonment - D 415.413 Contra RA - Deer Creek Abandonment - OR	1.131.737	1.131.737	0	0	0 Regulatory asset to record D contra regulatory asset for Deer Creek abandonment.
287845	415.415 Contra RA - Deer Creek Abandonment - WA	1,052,095	1,052,095	C	0	0 Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416 Contra RA - Deer Creek Abandonment - WY	805,531	805,531	C	0	0 Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848	320.281 RA - Post Retirement Settlement Loss	(286,595)	(286,595)		0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retire medical obligations.
287849	415.424 Contra RA - Deer Creek Abandonment	12,692,172	12,692,172	Ċ	0	<ol> <li>Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.</li> </ol>
						Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.     Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
287850	415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	U	0	0 pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition. Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the
						UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855 287858	415.421         Contra RA - UMWA Pension - WA           415.676         RA - Preferred Stock Redemption - WY	1,990,706 (8,450)	1,990,706 (8,450)	C	0	0 disposition.
287858	415.6/6 RA - Preferred Stock Redemption - WY	(8,450)	(8,450)	<u> </u>	0	Regulatory asset established to record Wyoming's portion of stock redemption costs.     Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861	415.857 RA - Deferred Overburden Costs - ID	(112,928)	(112,928)	c	0	0 regulatory order.
						Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868	415.858 RA - Deferred Overburden Costs - WY	(277,834)	(277,834)	C	0	0 regulatory order.
287871	415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1.040.805)	(1.040.805)	C	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff 0 program (Oregon House Bill 3039).
					, i i i i i i i i i i i i i i i i i i i	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287882	415.876 RA - Deferred Excess NPC - OR - Noncurrent	(28,860,351)	(28,860,351)	C	0	0 and Transition Adjustment Mechanism (TAM) deferrals.
287886	415.837 RA - Frozen MTM	(4,502,857)	(4,502,857)	C	0	0 Regulatory asset related to frozen mark to market derivatives. Regulatory asset established to capture the difference between renewable energy credits (RECs)
287888	415.882 RA - REC Sales Deferral - WA - Noncurrent	(113,017)	(113,017)	C	0	0 included in rates and actual RECs for the Washington jurisdiction.
287896	415.875 RA - Deferred Excess NPC - UT - Noncurrent	(51,318,727)	(51,318,727)	C	ŏ	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
007000	445.979 DA LIT Liquidation Domograp	(01.050)	(04.050)			Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
287899	415.878 RA - UT Liquidation Damages	(94,658)	(94,658)	C	U	Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at
						Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the
				C	0	0 2013 Energy Cost Adjustment Mechanism (ECAM).
287903	415.879 RA - Liquidation Damages - N2 - WY	(15,436)	(15,436)			
287903 287906	415.879     RA - Liquidation Damages - N2 - WY       415.863     RA - UT Subscriber Solar Program	(15,436) (458,940)	(15,436) (458,940)	C	0	0 Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset to record the page through heapfit to Oregon guidemore from the RPA. Qualifying
	415.879 RA - Liquidation Damages - N2 - WY 415.863 RA - UT Subscriber Solar Program			C	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying
	415.879         RA - Liquidation Damages - N2 - WY           415.863         RA - UT Subscriber Solar Program           415.699         RA - BPA Balancing Account - OR			C	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are 0 rewarded with a credit to their bill.
287906	415.863 RA - UT Subscriber Solar Program 415.699 RA - BPA Balancing Account - OR	(458,940) (218,172)	(458,940) (218,172)	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are 0 rewarded with a credit to their bill. Regulatory liability used to record the Oregon allocation of storm-related property damage
287906	415.863 RA - UT Subscriber Solar Program	(458,940)	(458,940)	C	0 0 0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are 0 rewarded with a credit to their bill. Regulatory liability used to record the Oregon allocation of storm-related property damage
287906 287911	415.863 RA - UT Subscriber Solar Program 415.699 RA - BPA Balancing Account - OR	(458,940) (218,172)	(458,940) (218,172)	00		Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are orewarded with a credit to their bill. Regulatory liability used to record the Oregon allocation of storm-related property damage of recovered in excess of insurance claims incurred. Balancing account to record the deferral of incentive benefits the Company passes on to 0 Washington customers and is reimbursed from Bonneville Power Administration (BPA).
287906 287911 287917	415.863     RA - UT Subscriber Solar Program       415.699     RA - BPA Balancing Account - OR       705.451     RL - Property Insurance Reserve - OR	(458,940) (218,172) (7,915,602)	(458,940) (218,172) (7,915,602)	0 0 0 0		Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are 0 rewarded with a credit to their bill.           Orewarded with a credit to their bill.         Regulatory liability used to record the Oregon allocation of storm-related property damage           Orecovered in excess of insurance claims incurred.         Balancing account to record the deferral of incentive benefits the Company passes on to 0           Ø Washington customers and is reimbursed from Bonneville Power Administration (BPA).         Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287906 287911 287917 287914	415.863         RA - UT Subscriber Solar Program           415.699         RA - BPA Balancing Account - OR           705.451         RL - Property Insurance Reserve - OR           715.721         RA - BPA Balancing Account - WA	(458,940) (218,172) (7,915,602) (188,755)	(458,940) (218,172) (7,915,602) (188,755)	2 2 2 2 2 2 2 2 2		Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are orewarded with a credit to their bill. Regulatory liability used to record the Oregon allocation of storm-related property damage of recovered in excess of insurance claims incurred. Balancing account to record the deferral of incentive benefits the Company passes on to 0 Washington customers and is reimbursed from Bonneville Power Administration (BPA).

	1					
						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
						arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
007007 400 440 DA Deles ITO Desis Advertaget, Orace Un	(00.005)	(00.005)				between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up	(92,925)	(92,925)	0	0		Of that difference. ) Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of the deferral off and sales proceeds of the deferr
287935 415.936 RA - Carbon Plant Decomm/Inventory	(287,750)	(287,750)	0	0		
						Regulatory asset established to record the balancing account activity for the costs and collections
287939 415.115 RA - Utah STEP Pilot Program Balance Account	2,803,192	2,803,192	0	0		of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942 430.112 RA - Other - Balance Reclass	(4,938,533)	(4,938,533)	0	0		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287860 415.855 RA - Storm Damage Deferral - CA	(9,513)	(9,513)	0	0		Regulatory Asset established to defer storm related costs in California.
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(2,803,192)	(2,803,192)	0	0		Regulatory asset established for the UT Solar incentive program costs.
287972 320.285 RA - Post Employment Costs	2,452,966	0	0	0	2,452,96	Regulatory asset established as an offset to the increase in post-employment obligations.
						Regulatory asset established to record Idaho's share of the deferral of increased depreciation due
						to the implementation of new rates on January 1, 2014 and the implementation of new rates
287981 415.920 RA - Depreciation Increase - Idaho	(2,570,585)	(2,570,585)	0	0		effective January 1, 2021.
						Regulatory asset established to record Utah's share of the deferral of increased depreciation due
287982 415.921 RA - Depreciation Increase - Utah	(267,592)	(267,592)	0	0		to the implementation of new rates on January 1, 2014.
						Regulatory asset established to record Wyoming's share of the deferral of increased depreciation
287983 415.922 RA - Depreciation Increase - Wyoming	(924,118)	(924,118)	0	0		due to the implementation of new rates on January 1, 2014.
						Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was
						authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to
287985 415.924 RA - Steam Deferred Depreciation - UT	(2,414,548)	(2,414,548)	0	0		Docket 20-035-04.
						Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287994 415.929 RA - Carbon Decommissioning - CA	(7,087)	(7,087)	0	0		directed in the California general rate order/stipulation.
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(24,519)	(24,519)	0	0		Regulatory asset established to record Utah's portion of stock redemption costs.
						Balancing account to record the program costs for the conversion of master metered mobile home
287997 415.862 RA - CA Mobile Home Park Conversion	(50,844)	(50,844)	0	0		parks to direct utility service.
FERC 283 - Other	0	(,,				
						Prepaid property tax book to tax differences for which the accumulated deferred income tax liability
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)		is expected to be reversed upon audit by the Internal Revenue Service
						Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909 720.815 FAS 158 Post-Retirement Asset	(10,397,017)	(10,397,017)	0	0		subsidy, required under FAS 158.
						Prepaid account established to record prepaid operating and maintenance advance payments for
286918 210.175 Prepaid - FSA O&M - East	(543,277)	(543,277)	0	0		the east side repowered wind facilities.
						Prepaid account established to record prepaid operating and maintenance advance payments for
286919 210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0		the west side repowered wind facilities.
	(,	(,,				Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336 730.120 FAS 133 Derivatives - Book Unrealized	(66,488,066)	(66,488,066)	0	0		financial instruments be valued at FMV for book purposes.
287492 OR BETC - Purchased Credits - Non-Cash	(943)	(943)	0	0		Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
						Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC
						license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000,
287564 425.130 Roque River-Habitat Enhance	(117,268)	(117,268)	0	0		escalated, over a period of 9 years for habitat enhancement.
287569 720.805 FAS 158 Funded Pension Asset	(13,137,978)	(13,137,978)	0	0		Represents the funded pension asset under FAS 158.
						Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
						acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being
287661 425.360 Hermiston Swap	(573,401)	(573,401)	0	0		amortized over the remaining life of the plant.
						Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes
287662 210.100 Prepaid Taxes - OR PUC	(361,487)	(361,487)	0	0		over a period of 12 months or less.
						Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664 210.120 Prepaid Taxes - UT PUC	(832,780)	(832,780)	0	0		months or less.
						Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes
287665 210.130 Prepaid Taxes - ID PUC	(72,180)	(72,180)	0	0		over a period of 12 months or less.
						Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 210.180 Prepaid Membership Fees	(171,356)	(171,356)	0	0		months or less.
287708 210.200 Prepaid Taxes - Property Taxes	(6,022,792)	0	0	(6,022,792)		Book-tax difference associated with the timing of deductibility of property taxes.
						Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(1.019.854)	(1,019,854)	0	0		purposes.
		( ) <b>.</b>				Deferred compensation plan investments are being treated as "trading securities" where they are
						invested based upon the plan participants' personal investment elections. Starting in July 2010, the
						investments are reflected at fair market value and any unrealized gains or losses are reflected in
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(221,686)	0	0	0	(221,686	earnings
287907 210.185 Prepaid Aircraft Maintenance	(20,582)	(20,582)	0	0		Prepaid account established for prepaid aircraft maintenance costs.
287908 210.190 Prepaid Water Rights	(137,093)	(137,093)	0	0		Prepaid account for prepaid water rights and water fees.
287915 910.937 LTIP Mark to Mkt Gain/Loss	(344,766)	0	0	0		To record unrealized gains/losses from the long term incentive plan.
Rounding	(2)	(2)	0		0	
Subtotal - p277	(565,331,047)	(557,802,975)	0		1,886,514	
Less FASB 109 Above if not separately removed	(92,925)	(92,925)	0		0	
Less FASB 106 Above if not separately removed	0	0	0		0	
Total	(565,238,122)	(557,710,050)	0	(9,414,586)	1,886,514	

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

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

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

				Gas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(3.020,795,046)	(2,021,768,221)	(847,943,014)	19,576,927	(170,660,738)	
2	ADIT-281	Sch. 281 Below	(122,977,940)	(122,977,940)	(047,343,014)	13,570,527	(170,000,700)	
3	ADIT-283	Sch. 283 Below	(675,050,648)	(666,051,280)	0	(9,862,028)	862,660	
4	ADIT-190	Sch. 190 Below	1,002,278,780	980,211,929	1,070,561	0	20,996,290	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,816,544,854)	(1,830,585,512)	(846,872,453)	9,714,899	(148,801,788)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	32.4244%	9.5797%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		-	(846,872,453)	3,149,995	(14,254,750)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)	)					(857,977,208)
9	Beginning of Year Total (Attachment 1)				(834,882,503)	2,774,719	(12,761,260)	(844,869,045)
10	Appendix A, line 33 input	Line 8 for Projection ar	nd average of Lines 8 &	9 for True-Up				(857,977,208)

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

Schedule ADIT-190

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Employment         International         Internat         International         International <th>Description</th> <th>Form 1 Reference</th> <th></th> <th>Dist Or Other</th> <th></th> <th></th> <th></th> <th>Justification</th>	Description	Form 1 Reference		Dist Or Other				Justification
12722         72.850         Preson Leading UMAA Withmanel         16.963.111         9         0         Encode Unit Mark And Mark A								
2010         117         Access bally for the log marked         Access bally for the log marked part acting part of the life. Incostice part table yeards of part of the life. Incost part table yeards of part of the life. Incost part table yeards of part of the life. Incost part table yeards of part of the life. Incost part table yeards of part of the life. Incost part table yeards of part of the life. Incost part table yeards of part of the life. Incost part table yeards of part of the life. Incost part table yeards of part of the life. Incost part table yeards of part of the life. Incost part table yeards of part of the life. Incost part table yeards of part of the life. Incost part table yeards of part of the life. Incost part table yeards of part of the life. Incost part table yeards of part of the life.			10 001 111	40.004.444				A served link life for the Foreney March Miniser I BRAIA we when the twet with descended by the stars
22720         000.10         LTPnon-arrent         0.033.27         0         0         4.033.27           27234         120.06         Determic Comp. Accusal - Cash Bash         0         0         0.010.27         Non-accusation actual control bash control for Science accusation actual control bash control for Science accusation actual control for Science accusation accusation actual control for Science accusation	287220	720.560 Pension Liability UMWA Withdrawai	19,634,111	19,634,111	0	U		
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2872.0         70.50         Seventine Actual - Cash Basis         407.51         0         0         0.00000         0.00000         0.00000			1,667,845	0	0	0	1,667,84	5 Non-qualified deferred compensation plan under IRC Subsection 409A.
29222         720.300         PendacyNetInternet Accual - Cash Basa         245.912         0         Accuad strike payment obligation activity of the square Pendicity pretormer (pin, not)           292327         700.300         PendacyNetInternet Accual - Cash Basa         7.827.423         0         0         9.828.743           292337         605.000         Vacation Accuast Cash Basis (Cost Basis) of the square Pendical Standards access on parson         7.827.423         0         0         9.828.743           292337         605.000         Vacation Accuast Cash Basis         7.827.423         0         0         9.828.743         0.800.843         0.80								
22732         72.800         PersonNethement Accurat. Cash Basis         245.912         0         0         Domain from and a low basis         Initial low data or emphysis in Huan           27732         90.500         Maxima Cash Basis (2 may)         7.857.40         0         0         7.877.40         0         0         7.877.40         0         0         7.877.40         0         0         7.877.40         0         0         7.877.40         0         0         7.877.40         0         0         7.877.40         0         0         7.877.40         0         0         7.877.40         0         0         7.877.40         0         0         2.776.20         0.813.20         0 </td <td>287326</td> <td>720.500 Severance Accrual - Cash Basis</td> <td>617,513</td> <td>0</td> <td>0</td> <td>0</td> <td>617,51</td> <td>3 accounts represent accruals for both departing executives and rank and file employees.</td>	287326	720.500 Severance Accrual - Cash Basis	617,513	0	0	0	617,51	3 accounts represent accruals for both departing executives and rank and file employees.
27332         505.600         Vacation AccusaCash Basin (25 mos)         7,857.22         0         0         7,857.22         0         0         7,857.22         0         0         7,857.22         0         0         7,857.22         0         0         7,857.22         0         0         7,857.22         0         0         7,857.22         0         0         7,857.22         0         0         7,857.22         0         0         7,857.22         0         0         0         7,857.22         0         0         0         7,857.22         0         0         0         7,857.22         0         0         0         7,857.22         0         0         7,857.22         0         0         7,857.22         0         0         7,857.22         0         0         0         4,866.66         0         0         4,866.66         0         0         4,866.66         0	097007	720 200 Bansian/Batirement Assault Cash Basia	245 012	245 012	0			
22733         90.500         Vacation Accurat-Cash Basel (25 ms)         7.857.230         0         0         7.857.240         percent liability for support and interest community percentage percent	201321	720.300 Pension/Retirement Accidal - Cash Basis	240,912	240,912	0	0		
22773         010.500         Weath works comp revere         374,000         0         374,000         Auge to the instability of code in composed bandle of the stability of code in comparison bandle instability of code in code instability of code in cod	287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	7,857,423	0	0	0	7,857,42	
222300         2010         FAS 112 Book Reserve - Pool Employee Bendfis         4 4960 00         0         0         4 490.000         0         0         4 490.000         0         0         0         4 490.000         0        0         0         0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Accrued liability for the expected claims related to workers compensation previously held by</td>								Accrued liability for the expected claims related to workers compensation previously held by
22762         720.30         FAS 159 SERP LubiN         10.100.133         0         0         Total Suppresental Executive Reinment Plan (SERP) obligation, as required by FAS 158.           2873 To berryweis:         0				0	0	0		
FAS 133 Derivatives:         Image: Control bits: Proceed III  bits: Proceed III  IIIIIIIIIIIIIIIIIIIIIIIIIIIIII				0	0	0		
282740         415.85         MonOCULUS-Frazen MTM         0        0        0         0			10,160,133	10,160,133	0	U		U Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
Regulatory Labilities:              280445         715.266         RL-OR Fly Ath         156.867         166.867         0			0	0	0	0		Non-current liability for frozen mark to market derivatives.
288845         715.265         RL - OR Fy Ash         158.887         158.887         0         0         0         Regulatory liability established to record fy-sah revenues to be returned to Washington customers.           286952         715.206         RL - WA Fy Ash         635.944         0         0         Regulatory liability established to record fy-sah revenues to be returned to Washington customers.           287045         610.155         RL - WA - Plant Closure Costs         999.989         0         0         Costs of the subtorted detart of the customers of the customers of coal detart of the customers of coal detart of the customers of coal detart of the customers of coal detart of the customers of customers of the customers of customers of the customers of customers. The customers of customers of customers of customers of customers of customers of customers. The customers of customers of customers of customers of customers of customers of customers. The customers of custom								
288922         715.296         R.L. WA FV, Aah         935.044         935.044         9         0         0         Call of the state of the st	286945	715.295 RL - OR Fly Ash	158,887	158,887	0	0		Regulatory liability established to record fly-ash revenues to be returned to Oregon customers.
287045         610.155         RL-WA-Pinnt Closure Costs         999.088         999.088         0         0         Closhib Unit Quality established Cost UE cord the automate Included In the cost of coal materials dependentials of the cost of coal materials of the automate Included In the cost of coal materials of the automate Included In the cost of coal materials of the automate Included In the cost of coal materials of the automate Included In the cost of coal materials of the automate Included In the cost of coal delevered to the cost for the Bridger Accelerated Depreciation. WA           287048         705.425         RL-Bridger Accelerated Depreciation - WA         1,880,438         0         0         Regulatory isolity established for centre In the cost of coal delevered to the cost of the Bridger Accelerated Depreciation. WA           287049         705.325         RL-Integration - CA         64,382         0         0         0         Im Bridger Accelerate In the cost of coal delevered to the cost of the Bridger Accelerate In the cost of coal delevered to the Cost of the Bridger Accelerate In the Cost of coal delevered to the cost of the Bridger Accelerate In the Cost of coal delevered to the Cost of the Bridger Accelerate In the Cost of coal delevered to the Cost of the Bridger Accelerate In the Cost of coal delevered to the Cost of the Bridger Accelerate In the Cost of coal delevered to the Integrate Integration of the Integrate Inte								Regulatory liability established to record fly-ash revenues to be returned to Washington customers.
287045         610.155         RL - WA - Plant Closure Cests         999.988         999.988         0         0         Collegitation of a function of a subscript destination destination of a subscrip destination of a subscrip dest	286952	715.296 RL - WA Fly Ash	835,944	835,944	0	0		0
Z87047         610.190         RL - Bridger Accelerated Depreciation & Reclamation - OR         Z.883.264         0	297045	640.455 DI WA Diant Classica Casta	000.089	000.089	0	0		
287047         610.50         RL - Bridger Accelerated Depreciation & Reclamation - OR         2,683.254         0         0         Cole site for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the definance on the monous included in the cost of coal delivered to the site for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the definance on the monous included in the cost of coal delivered to the definance on the cost of coal delivered to the definance on the cost of coal delivered to the definance on the cost of coal delivered to the definance on the cost of coal delivered to the cost of coal delivered to the definance on the cost of coal delivered to the definance of coal delivered to the cost of coal delivered to the definance of coal delivered to the cost of coal delivered to the definance of coan delivered to the delivered to	201043	010.135 IKE = WA = Plant Closule Costs	555,500	555,500	0	0		
287047         610.150         RL - Bridger Accelerated Depreciation & Reclamation - OR         2.683.254         0         0         Clearly relative and the second seco								
287048         705.425         RL - Bridger Accelerated Depreciation - WA         1.880.438         0         0         0.1mB flore the price of the anounts included in the cost of coal delivered to the of the giveback of excess funds collect of the excell form 35% to 21%.           287056         705.345         RL - Income Tax Defertal - WY         207.551         0	287047	610.150 RL - Bridger Accelerated Depreciation & Reclamation - OR	2,683,254	2,683,254	0	0		
287048         705.425         RL - Bridger Accelerated Depreciation - WA         1,880.438         0         0         0         Rain Bridger Pacelerated Depreciation - WA           287049         705.352         RL - Klanath Dams Removal - CA         64,362         0        <								
287049         705.352         RL - Kamath Dams Removal - CA         64.362         0 </td <td>297049</td> <td>705 425 DI Bridger Assoluted Depresiation WA</td> <td>1 000 420</td> <td>1 000 400</td> <td>0</td> <td></td> <td></td> <td></td>	297049	705 425 DI Bridger Assoluted Depresiation WA	1 000 420	1 000 400	0			
287049       705.352       RL - Klamath Dams Removal - CA       64.362       0       0       0       Casepulatory liability established to record the deferral or retain revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017         287055       705.344       RL - Income Tax Deferral - WA       1.445.846       0       0       0       and reduced the Iderail income tax tate for 305% to 21%.         287055       705.345       RL - Income Tax Deferral - WY       207.551       207.551       0       0       and reduced the Iderail income tax tate for 305% to 21%.         287056       705.345       RL - Income Tax Deferral - WY       207.551       207.551       0       0       and reduced the Iderail income tax tate for 305% to 21%.         287058       100.119       RL - Income Tax Poperty Flowthrough - Other       (14.169.390)       (14.169.390)       0       0       0       and reduced the Iderail income tax tate for 305% to 21%.         287051       705.346       RL - Protected PP&E EDIT Amortization - CA       173.292       173.292       0       0       and reduced the Iderail income tax tate for 305% to 21%.         287061       705.348       RL - Protected PP&E EDIT Amortization - CA       173.292       173.292       0       0       and reduced the reador in Contreduced the reador in Contected PP&E EDIT Amortization	207040	105.425 RL - Bridger Accelerated Depreciation - WA	1,000,430	1,000,430	0	U		
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287055       705.344       RL - Income Tax Deferral - WA       1,445,846       0       0       and reduced the federal income tax rate from 35% to 21%.         287055       705.345       RL - Income Tax Deferral - WY       207,555       207,555       0       0       Regulatory liability established to record the deferral or retain treavenue for excess in come taxes in rates for Wyoning customers. The Tax Cuts and Jobs A1% was enaded.         287055       100.119       RL - Income Tax Property Flowthrough - Other       0       0       Represents the gross-up on certain flowthrough balances unrelated to A2% to 2017.         287058       100.119       RL - Income Tax Property Flowthrough - Other       (14,169,390)       0       0       Represents the gross-up on certain flowthrough balances unrelated to A2% to 2017.         287058       100.119       RL - Income Tax Property Flowthrough - Other       (14,169,390)       0       0       Represents the gross-up on certain flowthrough balances unrelated to A2% to 2017.         287061       705.346       RL - Protected PP&E EDIT Amortization - CA       173.292       0       0       Regulatory liability established to record the deferral of protected property related EDIT         287063       705.348       RL - Protected PP&E EDIT Amortization - OR       439       439       0       0       amortization for return to California customers pursuant to regulatory related EDIT         2								
Construction         Construction<								
287056         705.345         RL - Income Tax Deferral - WY         207.551         207.551         0         0         rates for Wyoning customers. The Tax Cuts and Jobs Act was enaded on December 22, 2017           287056         705.345         RL - Income Tax Property Flowthrough - Other         0         0         Represents the gross-up on certain flowthrough balances unrelated to Act Was enaded on December 22, 2017           287058         100.119         RL - Income Tax Property Flowthrough - Other         (14,169,390)         0         0         Represents the gross-up on certain flowthrough balances unrelated to Act Was enaded on December 22, 2017           287058         100.119         RL - Income Tax Property Flowthrough - Other         (14,169,390)         0         0         0         Reputatory liability established to record the deferral of protected property related EDIT           287061         705.346         RL - Protected PP&E EDIT Amortization - CA         173.292         0         0         0         Regulatory liability established to record the deferral of protected property related EDIT           287063         705.348         RL - Protected PP&E EDIT Amortization - OR         439         0         0         0         amortization for return to Calify established to record the deferral of protected property related EDIT           287066         705.351         RL - Protected PP&E EDIT Amortization - WA         1,570.068	287055	705.344 RL - Income Tax Deferral - WA	1,445,846	1,445,846	0	0		
287056       705.345       RL - Income Tax Deferral - WY       207,551       207,551       0       0       and reduced the federal income tax rate from 35% to 21%.         287058       100.119       RL - Income Tax Property Flowthrough - Other       (14,169,390)       0       0       0       removed from PowerTax and will be amortized outside of PowerTax.         287058       100.119       RL - Income Tax Property Flowthrough - Other       (14,169,390)       0       0       0       removed from PowerTax and will be amortized outside of PowerTax.         287058       100.119       RL - Income Tax Property Flowthrough - Other       (14,169,390)       0       0       0       removed from PowerTax and will be amortized outside of PowerTax.         287061       705.346       RL - Protected PP&E EDIT Amortization - CA       173,292       0       0       0       amortization for return to Calibrina customers pursuant to required to protected property related EDIT         287065       705.347       RL - Protected PP&E EDIT Amortization - WA       1,570,068       0       0       Regulatory liability established to record the deferral of protected property related EDIT         287066       705.351       RL - Protected PP&E EDIT Amortization - WA       1,570,068       0       0       0       Regulatory liability established to record the deferral of protected property related EDIT								
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287063       705.348       RL - Protected PP&E EDIT Amortization - OR       439       439       0       0       0       amortization for return to Oregon customers pursuant to regulatory order.         287063       705.350       RL - Protected PP&E EDIT Amortization - WA       1,570,068       0       0       amortization for return to Oregon customers pursuant to regulatory order.         287065       705.350       RL - Protected PP&E EDIT Amortization - WA       1,570,068       0       0       amortization for return to Washington customers pursuant to regulatory order.         287068       705.351       RL - Protected PP&E EDIT Amortization - WY       1,693,871       0       0       0       Regulatory liability estabilished to record the deferral of protected property related EDIT         287068       705.302       RL - Deferred Gains - TerraPower       1,693,871       0       0       0       Regulatory liability estabilished to deferral of protected property as parts and to regulatory order.         287068       705.302       RL - Deferred Gains - TerraPower       113,616       0       0       0       ParaPower.       Regulatory liability estabilished to record funds received from the Utah Publics Service Commission (UPSC) and disbursed to UT Home Electric Lifeline Program is in the form of an III (PLEP) customers in the form of an III (PLEP)	287061	705.346 RL - Protected PP&E EDIT Amortization - CA	173,292	173,292	0	0		
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287065       705.350       RL - Protected PP&E EDIT Amortization - WA       1,570,068       0       0       amortization for return to Washington customers pursuant to regulatory order.         287065       705.351       RL - Protected PP&E EDIT Amortization - WY       1,693,871       0       0       0       amortization for return to Washington customers pursuant to regulatory order.         287066       705.351       RL - Protected PP&E EDIT Amortization - WY       1,693,871       0       0       0       amortization for return to Wyoning customers pursuant to regulatory order.         287068       705.302       RL - Deferred Gains - TerraPower       1,8616       0       0       0       Protected PP & EDIT Amortization - WY         287068       705.302       RL - Deferred Gains - TerraPower       113,616       0       0       0       0       Protected PP & EDIT Amortization or terum to Wyoning customers pursuant to regulatory order.         287068       705.302       RL - Deferred Gains - TerraPower       113,616       0       0       0       Protected PP & EDIT Amortization or terum to Wyoning customers pursuant to regulatory institute and given back to at soft an agreement with TerraPower.         287068       705.302       RL - Deferred Gains - TerraPower       113,616       0       0       0       Regulatory liability established to record funds received from the Utah Public Service Commis	201003	703.346 RE = FIOLECIER FREE EDIT AIHORIZATION = OR	409	403	0	0		Regulatory liability established to record the deferral of protected property related FDIT
287066       705.351       RL - Protected PP&E EDIT Amortization - WY       1,693,871       0       0       0 amortization for return to Wyoming customers pursuant to regulatory order.         287068       705.302       RL - Deferred Gains - TerraPower       113,616       0	287065	705.350 RL - Protected PP&E EDIT Amortization - WA	1,570,068	1,570,068	0	0		
287068         705.302         RL - Deferred Gains - TerraPower         113,616         0         0         Regulatory liability established to defer a gain on sale of property as part of an agreement with TerraPower. The gain recognized will be deferred and given back to cutors in a future           287068         705.302         RL - Deferred Gains - TerraPower         113,616         0         0         0         0         0         0         0         0         Regulatory liability established to receive d funds received from the Utah Publics Service Commission (UPSC) and disbursed to UT Home Electric Lifeline Porgarm with form of an								Regulatory liability established to record the deferral of protected property related EDIT
287068       705.302       RL - Deferred Gains - TerraPower       113,616       113,616       0	287066	705.351 RL - Protected PP&E EDIT Amortization - WY	1,693,871	1,693,871	0	0		
287068       705.302       RL - Deferred Gains - TerraPower       113,616       0       0       0       proceeding.         287068       705.302       RL - Deferred Gains - TerraPower       113,616       0       0       0       Regulationy liability established to record funds received from the Utah Public Service Commission (UPSC) and disbursed to UT Home Electric Lifeline Program (HELP) customers in the form of an								
Regulatory liability established to record funds received from the Utah Public Service Commission (UPSC) and disbursed to UT Home Electric Lifeline Program (HELP) customers in the form of an	287068	705 302 RL - Deferred Gains - TerraPower	113.616	113 616	0	0		
(UPSC) and disbursed to UT Home Electric Lifeline Program (HELP) customers in the form of an	207000		113,010	113,010	0	0		
	287069	705.242 RL - UT Bill Assistance	(124,221)	(124,221)	0	0		

287111 705.287 RL - Protected PP&E EDIT - CA	7,305,038	7,305,038	0 0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
287112 705.288 RL - Protected PP&E EDIT - ID	18.672.574	18.672.574	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 0 21%
	10,072,374	10,072,374	0 0	Regulatory liability established to defer Oregon's portion of protected property related EDIT
287113 705.289 RL - Protected PP&E EDIT - OR	81,175,414	81,175,414	0 0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
287114 705.290 RL - Protected PP&E EDIT - WA	16,859,840	16,859,840		Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from Description and the complexity of the tax of
267114 705.290 RL - PIOLECIEU PP&E EDIT - WA	10,039,040	10,039,040	0 0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT
287115 705.291 RL - Protected PP&E EDIT - WY	46,079,390	46,079,390	0 0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
287116 705.292 RL - Protected PP&E EDIT - UT	144,796,661	144,796,661	0 0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 0 21%
	111,100,001	11,100,001		Regulatory liability established to defer California's portion of non-protected property related EDIT
287121 705.294 RL - Non Protected PP&E EDIT- CA	(1)	(1)	0 0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%. Regulatory liability established to defer Washington's portion of non-protected property related
				EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate
287124 705.296 RL - Non Protected PP&E EDIT- WA	2,577,713	2,577,713	0 0	0 from 35% to 21%. Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT
287125 705.297 RL - Non Protected PP&E EDIT- WY	1,978,575	1,978,575	0 0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
287171 415.940 RL - Steam Decommissioning - CA	182,598	182,598	0 0	Regulatory liability established to recover California's portion of various steam assets incremental decommissioning as ordered in Docket A.22-05-006.
	2,632,942	2,632,942		Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger
287173         415.942         RL - Steam Decommissioning - WA           287174         705.410         RL - Cholla Decommissioning - CA	(4,398)	(4.398)	0 0	Incremental decommissioning pursuant to Docket UE-191024     Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175 705.411 RL - Cholla Decommissioning - DA	535,029	535,029	0 0	0 Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176 705.412 RL - Cholla Decommissioning - OR	1,684,492	1,684,492	0 0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177 705.413 RL - Cholla Decommissioning - UT	4,056,978	4,056,978	0 0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.     Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287178 705.414 RL - Cholla Decommissioning - WY	57,330	57,330	0 0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant. Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated
287184 705.605 RL - OR Clean Fuels Program	2,293,000	2,293,000	0 0	0 entities, to be used to fund programs that benefit Oregon customers.
287188 100.121 RL - Income Tax Property Flowthru	(62,034,806)	(62,034,806)	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
			0 0	Regulatory liability established to account for the deferral of protected property-related EDIT for
287190 100.122 RL - Income Tax Property Flowthru - PMI	441,821	441,821	0 0	0 PMI's portion of Bridger Coal Company fixed assets Regulatory liability established with respect to the excess deferred income taxes associated with the
				non-property accumulated deferred income taxes allocable to Washington resulting from the
287195 705.284 RL - Non-Property EDIT - WA	130,477	130,477	0 0	Change in the income tax rate. Regulatory liability used to track future revenue associated with recoverable post-retirement welfar
287198 320.279 RL - FAS 158 Post-Retirement	10,191,000	10,191,000	0 0	0 expenses.
287200 705.267 RL - WA Decoupling Mechanism	2,054,356	2,054,356	0 0	Regulatory liability with respect to the Washington decoupling mechanism.
287209 705.266 RL - Energy Savings Assistance (ESA) - CA	86,430	86,430		Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory
201209 105.200 RL - Energy Savings Assistance (ESA) - CA	00,430	60,430	0	<ul> <li>Iiability balancing account for California.</li> <li>Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to independent of the package and but place.</li> </ul>
287212 705.245 RL - OR Direct Access 5 Yr Opt out	879,342	879,342	0 0	implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
				Contra regulatory liability established to account for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra
				account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected
287225 605.103 ARO/Regulatory Difference - Trojan - WA	48,050	48,050	0 0	0 below-the-line.
				Regulatory liability used for financial statement presentation purposes to reclass the noncurrent portion of regulatory assets for intervenor fees to liabilities when the balance results in a credit
287237 705.755 RL - Noncurrent Reclass - Other	17,850	17,850	0 0	balance instead of a debit balance, or vice versa.     Regulatory liability established to record purchase of California greenhouse gas pollution emission
287238 705.420 RL - CA GHG Allowance Revenue	2,461,457	2,461,457	0 0	allowances     Regulatory liability established to record the deferral of the Pryor Mountain renewable energy
287252 705.263 RL - Sale of REC - WA	47,181	47,181	0 0	<ul> <li>credits revenue that will be given back to Washington customers.</li> </ul>
287262 100.100 RL ITC	40,068	40,068	0 0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287271 705.336 RL - Sale of RECs - UT	521,972	521,972	0	Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
			0	Utan's allocation of the actual REC revenue received by the Company.     Regulatory Liability established to track the difference between REC revenue included in rates and
287272 705.337 RL - Sale of RECs - WY	42,972	42,972	0 0	Wyoming's allocation of the actual REC revenue received by the Company.     Regulatory Liability established to track the difference between REC revenue included in rates and
287274 705.261 RL - Sale of RECs - OR		70.070	0 0	Oregon's allocation of the actual REC revenue received by the Company.
	72,370	72,370	V	
			0 0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where
287284 610.147 Reg Liability-Other - Balance Reclass	6,308,642	6,308,642	0 0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa.
287284     610.147     Reg Liability-Other - Balance Reclass       287299     705.265     RL - OR Energy Conservation Charge			0 0 0 0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related
	6,308,642	6,308,642	0 0 0 0 0 0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tartiff.
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons	6,308,642 1,461,498 (118,187)	6,308,642 1,461,498 (118,187)		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amorized into book income per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement oblications.
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons	6,308,642 1,461,498	6,308,642 1,461,498		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations. 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons           287312         105.402         ARO Reg Liabilities	6,308,642 1,461,498 (118,187) 16,851,366	6,308,642 1,461,498 (118,187) 16,851,366		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tariff. Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations. 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons           287312         105.402         ARO Reg Liabilities	6,308,642 1,461,498 (118,187) 16,851,366	6,308,642 1,461,498 (118,187) 16,851,366		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations. 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear 0 Plant that are in excess of those approved for recover by regulatory authorities.
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons           287312         105.402         ARO Reg Liabilities           287389         610.145         RL - DSM Balance           287441         605.100         Trojan Decommissioning Cost-Regulatory Asset	6,308,642 1,461,498 (118,187) 16,851,366 197,621	6.306,642 1,461,498 (118,187) 16,651,366 197,621 1,123,647		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 yersa. 0 Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 keyulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations. 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear 0 Plant that are in excess of those approved for recovery by regulatory authorities. Regulatory liability established to recover the tequilatory authorities for the Utah Home Energy
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons           287312         105.402         ARO Reg Liabilities           287389         610.145         RL - DSM Balance           287441         605.100         Trojan Decommissioning Cost-Regulatory Asset           287445         610.142         RL - UT Home Energy LifeLine	6.308.642 1,461,492 (118,187) 16,851,366 197,621 1,123,647 445,606	6.306,642 1,461,498 (118,187) 16,851,366 197,621 1,123,647 445,606		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 yersa. 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations. 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear 0 Plant that are in excess of those approved for recovery by regulatory authorities. Regulatory liability established to record the balancing account activities for the Utah Home Energy 0 Lifeline Program. Regulatory liability established to record the balancing account activities for the Washington Low Regulatory liability established to record the balancing account activities for the Washington Low Regulatory liability established to record the balancing account activities for the Washington Low Regulatory liability established to record the balancing account activities for the Washington Low Regulatory liability established to record the balancing account activities for the Washington Low Regulatory liability established to record the balancing account activities for the Washington Low
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons           287312         105.402         ARO Reg Liabilities           287389         610.145         RL - DSM Balance           287441         605.100         Trojan Decommissioning Cost-Regulatory Asset	6.308.642 1,461,492 (118,187) 16,851,366 197,621 1,123,647	6.306,642 1,461,498 (118,187) 16,651,366 197,621 1,123,647		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 yersa. 0 Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tariff. 1 Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations. 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. 0 Reclass of miscellaneous regulatory associated with FAS 143 asset 0 retirement obligations. 10 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. 10 Regulatory liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear 0 Plant that are in excess of those approved for recovery by requilatory authorities. 11 Regulatory liability established to record the balancing account activities for the Utah Home Energy 0. 12 Lifeline Program. 13 Regulatory liability established to record the balancing account activities for the Washington Low 0 Income Energy Assistance Program. 14 Regulatory liability established to record revenues received from customers participating in the
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons           287312         105.402         ARO Reg Liabilities           287389         610.145         RL - DSM Balance           287441         605.100         Trojan Decommissioning Cost-Regulatory Asset           287445         610.142         RL - UT Home Energy LifeLine	6.308.642 1,461,492 (118,187) 16,851,366 197,621 1,123,647 445,606	6.306,642 1,461,498 (118,187) 16,851,366 197,621 1,123,647 445,606		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 yersa. 0 Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 1 Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 2 which are then amortized into book income per approved rate order or tariff. Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 3 which are then amortized into book income per approved rate order or tariff. Regulatory liability established to record the depreciation/accretion associated with FAS 143 asset 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. 8 Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear 0 Plant that are in excess of those approved for recovery by regulatory autorities. Regulatory liability established to record the balancing account activities for the Utah Home Energy 0 Lifeline Program. Regulatory liability established to record the balancing account activities for the Washington Low 0 Income Energy Assistance Program.

287474	705.271 RL - Blue Sky Program WA	132.483	132.483	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable
201414	103.211 KL - Dide Sky Flogram WA	132,403	132,403	0	0 0 0 energy certificates. Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable
287475	705.272 RL - Blue Sky Program CA	46,276	46,276	0	Company's Slue Sky renewable energy program, which are then used to pulchase renewable     O O 0 energy certificates.     Regulatory liability established to record revenues received from customers participating in the
287476	705.273 RL - Blue Sky Program UT	1,575,468	1,575,468	0	company's Blue Sky renewable energy program, which are then used to purchase renewable 0 0 0 energy certificates.
					Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable
287477	705.274 RL - Blue Sky Program ID	51,818	51,818	0	0 0 0 energy certificates. Regulatory liability established to record revenues received from customers participating in the
287478 State Carry	705.275 RL - Blue Sky Program WY	150,585	150,585	0	company's Blue Sky renewable energy program, which are then used to purchase renewable 0 0 0 0 energy certificates.
287280	DTA State Charitable Contribution Limitation DTA Net Operating Loss Carryforward-State	127,625 81,489,520	127,625 81,489,520	0	O     O     Charitable contribution carryforward for state income tax purposes.     State net operating loss carryforward for income tax purposes.
	DTA Federal Detriment of State NO	(17.139.600)	(17.139.600)	0	Federal income benefit for the deduction state taxes associated with state net operating loss
	DTA Federal Detriment of State NOL DTA Idaho ITC Carryforward	19,619,515	(17,139,600) 19,619,515	0	0 0 0 carryforward. 0 0 0 Idaho state income tax credit carryforward.
287269	DTA Colorado Tax Credit Carryforward	116,932	116,932	ō	0 0 Colorado state income tax credit carryforward.
287281 Loss Contin	DTA CA AMT Credit Carryforward	275,386	275,386	0	0 0 California state income tax credit carryforward.
	-				Accrued liability established as a reserve for anticipated injury and damage expense, offset by
Asset Retire	110.530/415.£Injuries & Damages Accrual - Cash Basis ment Obligations	338,021,556	338,021,556	0	0 0 0 insurance reserve anticipated for potential claims.
287339 Other Defer	105.400 FAS 143 ARO Liability ed Assets:	85,238,575	85,238,575	0	0 0 Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287953	220.105 Allowance for A/R	7,484,416	7,484,416	0	0 0 Represents a reserve against revenues booked as part of the OATT true-up.
287100	Valuation Allowance for State Credit DTA	(11,702,872)	(11,702,872)	0	0 0 Valuation allowance against state income tax credits that may not be utilized before expiration.
287181	205.201 Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closu
287183	425.160 Lease Liability (Operating Lease)	2,905,258	2,905,258	0	Operating lease liabilities established pursuant to the new leasing accounting standards under 0 0 0 842.
					Accrued liability established to reserve for accounts receivable for which collection is not expec and for which the accumulated deferred income tax liability is expected to be reversed upon au
287199	220.101 Bad Debt	(40,763)	(40,763)	0	0 0 by the Internal Revenue Service.
287211	425.226 Deferred Revenue - Other	348,246 11,388	348,246	0	0 0 Advanced payments recognized for tax and not for book.
287214 287216	910.245 Contra Receivable Joint Owners 605.715 Trapper Mine Contract Obligation	11,388 2,457,889	11,388 2,457,889	0	0     0     Reserve against receivable due from joint owners.     Accrued final reclamation expenditures for the Trapper mine.
				0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for inco
287219	715.810 Chehalis Mitigation Obligation	57,751	57,751	0	0 0 0 tax purposes. Regulated environmental remediation costs reguired at various abandoned/closed mines and c
287240	605.301 Environmental Liability - Regulation	20,416,204	20,416,204	0	0 0 0 work sites.
287241	605.302 Environmental Liability- Non Regulation	555,225	555,225	0	Non-regulated environmental remediation costs required at various abandoned/closed mines a           0         0           0         0
287253	705.400 Reg Liab - OR Injuries & Damages Reserve	640,242	640,242		Regulatory liability used to record the Oregon allocation of injury and damage insurance recove in excess of insurance claims incurred.
287254	705.450 Reg Liability - Property Insurance Reserve - CA	(638,151)	(638,151)	0	Regulatory liability used to record the California allocation of storm-related property damage     o     0     0     0     0
287256	705.452 Reg Liab - WA Property Insurance Reserve	(95,098)	(95,098)	0	Regulatory liability used to record the Washington allocation of storm-related property damage     o     o     o     recovered in excess of insurance claims incurred.
287257	705.453 Reg Liab - ID Property Insurance Reserve	219,951	219,951	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recover 0 0 0 in excess of insurance claims incurred.
287258	705.454 Reg Liab - UT Property Insurance Reserve	(545,089)	(545,089)	0	0 0 Regulatory liability used to record the Utah allocation of storm-related property damage recove
287259	705.455 RL - Property Insurance Reserve - WY	(1,661)	(1,661)	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage           0         0           0         0
287270	Valuation Allowance for DTA	(12,759,617)	(12,759,617)	0	Valuation allowance against state net operating loss carryforwards that may not be utilized before 0 0 0 expiration.
287290	425.150 Lewis River- LWD Fund Liab	197,342	197,342	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat 0 0 0 0
287298	205.210 ERC Impairment Reserve	501,567	501,567	0	Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of 0 0 0 emission reduction credit.
287321	100.100 ITC	150,256	150,256	Ő	0 0 Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105 MCI F.O.G. Wire Lease	31,597	31,597	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably 0 0 0 0 the annual service agreement period.
			21,007		Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized a
287338	415.110 Transmission Service Deposit	1,070,561	0	1,070,561	0     0 income when the service contract is fulfilled.     Accrued liability established to reserve for accounts receivable for which collection is not expect
287340	220.100 Bad Debts Allowance - Cash Basis	7,674,455	7,674,455	0	0 0
287354	505.150 Miscellaneous Current & Accrued Liability	294,101	294,101	0	0 0 Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215 Unearned Joint Use Pole Contract Revenue	1,083,352	1,083,352	0	0 0 Accrued liability for prepaid rents on company owned utility poles. Accrued liability associated with the acceptance of the North Umpgua FERC license for habitat
287391	425.320 N Umpqua Settlement Agreement	4,995,381	4,995,381	0	0 0 0 enhancement. Accrued liability associated with the acceptance of the Holdrompique 1210 incrise for various
287392	425.120 Bear River Settlement Agreement	3,996,178	3,996,178	0	0 0 settlement obligations.
287415 287417	205.200 M&S Inventory Write-off 605.710 Reverse Accrued Final Reclamation	386,866 457,477	386,866 457,477	0	0         0         Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.           0         0         0         Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125 Accrued Royalties	3,969,738	3,969,738	0	0 0 Accrued liability for royalty payments to the Mineral Management Service on coal production.
		1.522.648			Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carri a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447	720.830 Western Coal Carr Ret Med Accrual		0	0	0 0 1,522,648 Mine to the Hunter plant. Deferred tax account represents the difference between book income capitalized to inventory a
287482	205.025 Fuel Cost Adjustment	1,744,878	1,744,878	0	0 0 0 taxable income from Bridger coal. Unrealized derivative gains and losses under FASB Statement No. 133 which requires that cer
287673	730.110 FAS 133	18,706,462 468,582	18,706,462 468,582	0	0 0 financial instruments be valued at FMV for book purposes.
287807	Non-curr def fed tax cor ben of int Non-curr def fed unc tax pos ben of int	468,582 (18,561)	468,582 (18,561)	0	0         0         0         Non-current federal benefit of interest on corrections.           0         0         0         Non-current federal benefit of interest on uncertain positions.
287817					non our our out a solon of interest of uncertain positions.
287817 287827 287837	Non-curr def sta tax cor ben of int     Non-curr def sta unc tax pos ben of int	101,301 (4.013)	101,301 (4.013)	0	0 0 0 Non-current state benefit of interest on corrections. 0 0 0 Non-current state benefit of interest on uncertain positions.

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

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

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

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

#### PacifiCorp

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

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

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

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

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

Schedule Al	017-282						
	A	в	C Gas. Prod.	D	E	F	G
		Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282			riolatou	Rolatou	Rolatou	Holatou	ouounou non
100001111202							Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code
287605	105.147 §1031 Exchange	(111.999)	(111,999)	0	0		0 Section 1031, otherwise knows as a "like-kind exchange."
		(,	(,				Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(3.880.952)	(3.880.952)	0	0		0
		(11.1.1.1.1	(1				Book-tax difference for the capitalization and depreciation of legal fees associated with the re-
287766	610.101 Amortization NOPAs 99-00 RAR	(1)	(1)	0	0		0 licensing of specific hydro generation facilities.
287610	105.403 Asset Retirement Obligation	(28,797,061)	(28,797,061)	0	0		Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142 Avoided Costs	263,378,900	263,378,900	0	0		0 Book-tax basis difference for the capitalization of interest for income tax purposes.
							Book-tax basis difference for the capitalization of interest for income tax purposes specifically
287704	105.143 Basis Intangible Difference	(302,952)	0	0	(302,952)		0 related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120 Book Depreciation	3,687,390,575	3,687,390,575	0	Ó		0 Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss	13,040,224	13,040,224	0	0		0 Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
							Book-tax basis difference related to test energy revenues which are received/earned for power
287605	105.146 Capitalization of Test Energy	5,756,251	5,756,251	0	0		0 produced by generating plants during the construction period and sold or used by the utility.
287605	105.137 Capitalized Depreciation	(29,705,205)	(29,705,205)	0	0		0 Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100 Capitalized labor and benefit costs	26,391,653	26,391,653	0	0		0 Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0		0 Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	Direct Assignment: Transmission Fixed Assets	0	870,370,759	(870,370,759)	0		0 PowerTax Report #257: Transmission Book Allocation Group.
287605	Direct Assignment: Intangible Fixed Assets	0	41,664,878	0	0		(8) PowerTax Report #257: Intangible Book Allocation Group.
287605	Direct Assignment: General Fixed Assets	0	132,706,980	0	0	(132,706,98	0) PowerTax Report #257: General Book Allocation Group.
							Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605	105.153 Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0		0 tax purposes.
287605	105.130 Contribution in Aid of Construction	408,293,628	408,293,628	0	0		0 Book-tax basis difference related to contributions in aid of construction.
							Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
287605	105.175 Cost of Removal	(284,893,580)	(284,893,580)	0	0		0 book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030 CWIP Reserve	1,241,377	1,241,377	0	0		Reserve established for inactive projects included in CWIP.
							Book-tax basis difference related to the Allowance for Funds Used During Construction, which
							consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
							purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105.141 Debt AFUDC	(214,524,157)	(214,524,157)	0	0		0 interest on debt.
							Deferred tax balance associated with the protected property-related excess deferred income tax
287607	105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,355,177)	(1,355,177)	0	0		0 balances for PMI's portion of Bridger Coal Company's fixed assets.
	× · ·						Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
							that have been previously been paid by customers at a tax rate higher than the current tax rate and
							are probable of being refunded as the temporary book-tax differences reverse and the amount of
							tax benefits associated with fixed assets that have previously been flowed through to customers
							and are probable of recovery as the temporary book-tax differences reverse and result in higher
287605	105.115 Effects of Ratemaking - Fixed Assets Flowthrough	(48,534,471)	(48,534,471)	0	0		0 taxable income as compared to book income

							Book-tax basis difference related to the Allowance for Funds Used During Construction, which
							consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
297605 105	120 Emilie AFUDO	(186,936,916)	(186,936,916)	0	0		purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605 105	.139 Equity AFUDC	(180,930,910)	(180,930,910)	U	0	U	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
	.310 Hydro Relicensing Obligation	(2,370,239)	(2,370,239)	0	0	0	North Umpgua FERC license pursuant to Financial Accounting Standard 143.
	.125 Tax Depreciation .152 Tax Fixed Asset Gain/Loss	(5,985,364,521) (112,832,580)	(5,985,364,521) (112,832,580)	0	0		Book-tax difference for tax depreciation.
207005 105	1.152 Tax Fixed Asset Galil/Loss	(112,032,300)	(112,032,500)	0	0	U	book-tax difference related to the disposition of capital assets. Tax adjustment to account for the difference between federal and state depreciation methodologies
	.129 Fixed Assets - State Modifications	19,879,879	0	0	19,879,879	0	primarily resulting from states that have not adopted bonus depreciation.
287605 105	.131 Idaho Disallowed Loss	449,566	449,566	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605 105	.148 Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
	1460 Non-ARO Removal Costs	(314,746,086)	(314,746,086)	0	0		Regulatory liability related to removal costs.
							PP&E book to tax differences for which the accumulated deferred income tax liability is expected to
286605 105	.136 PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	C	be reversed upon audit by the Internal Revenue Service. Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
							developed software which are deductible in the period paid and incurred for income tax purposes.
287605 320	.210 R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	These costs are capitalized for book purposes.
							Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line
							over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of
286914 415	.525 RA - Lease Depreciation - Timing Difference	(489,022)	(489,022)	0	0	0	the lease payment less accrued lease interest.
							PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
							(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605 100	.110 RA- Solar ITC Basis Adj Fixed Assets	(266,133)	(266,133)	0	0	C	
297605 40	160 Declare to \$1021 8 1022 Evolution Marmalization Adi, Constal Eived Associa	3,711,120				2 744 400	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105	.160 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,711,120	0	0	0	3,711,120	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105	. 160 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	169,832	0	169,832	0	C	income tax normalization rules.
007005 400	101 Declare to Definition Oceanal Facilities Decreated an	400.077.040	400.077.040				Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605 105	.131 Reclass to Pollution Control Facilities Depreciation	122,977,940	122,977,940	U	U	U	account 281. Book-tax basis difference related to relocation reimbursements, which depending on whether or no
							the benefit of the relocation is for the benefit of the general public may or may not be taxable and
287605 105	. 140 Reimbursements	25,576,951	25,576,951	0	0	0	depreciable for income tax purposes.
							Book-tax basis difference for expenditures which are capitalized and depreciation for book purpose and for income tax purposes are deductible in the period they are paid and incurred.
287605 105	.122 Repairs Deduction	(591,871,391)	(591,871,391)	0	0	c	and for income tax, purposes are deductible in the period they are paid and incurred.
							Regulatory liability established to defer Idaho's share of the incremental decommissioning costs
287221 415	.933 RL - Steam Decommissioning - ID	1,066,299	1,066,299	0	0	0	associated with steam assets. Regulatory liability established to defer Utah's share of the incremental decommissioning costs
287222 415	.934 RL - Steam Decommissioning - UT	12,578,723	12,578,723	0	0	C	associated with steam assets.
	× ·						Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs
287223 415	.935 RL - Steam Decommissioning - WY	3,484,438	3,484,438	0	0	0	associated with steam assets. Balance represents the regulatory adjustment related to certain flowthrough balances, unrelated to
							AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287057 100	.119 RL - Effects of Ratemaking - Fixed Assets - Other	(43,461,150)	(43,461,150)				
287189 100	.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,355,177	1,355,177	0	0		Deferred tax balance related to the regulatory liability related to protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
20/109 100	122 RE - Elieus of Naterilaking - Fixed Assets - Fixin Fed Only	1,000,177	1,333,177	U	v	· · · ·	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
							that have been previously been paid by customers at a tax rate higher than the current tax rate and
	121 RL - Effects of Ratemaking - Fixed Assets 450 RL - Non-ARO Liability	(190,276,645) 314,746,086	(190,276,645) 314,746,086	0	0	0	are probable of being refunded as the temporary book-tax differences reverse and the amount of
287313 10:	.450 RL - NOR-ARO LIADIIITY	314,740,080	314,740,080	0	0	U	Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915 425	.155 ROU Asset (Operating Lease)	(2,906,758)	(2,906,758)	0	0	C	842.
							Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a
							change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being
							capitalized and depreciated. Under the new method of accounting, the expenditures are deductible
287605 105	. 123 Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	for income tax purposes in the period they are paid and incurred.
							The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287605 105	.116 Solar ITC Basis Adjustment	(79,619)	(79,619)	0	0	0	between book basis and tax basis for the solar arrays.
007074		10.000	10.110.55				Balance represents certain California-allocated flowthrough balances, unrelated to AFUDC Equity,
287071 105	.270 Effects of Ratemaking - Other - CA	(3,899,818)	(3,418,506)	(481,312)			that will be amortized outside of the PowerTax Fixed Asset System. Balance represents certain Idaho-allocated flowthrough balances, unrelated to AFUDC Equity, that
287072 105	.271 Effects of Ratemaking - Other - ID	(1,698,891)	(1,731,281)	32,390			will be amortized outside of the PowerTax Fixed Asset System.
	× ·						Balance represents certain Oregon-allocated flowthrough balances, unrelated to AFUDC Equity,
287073 105	.272 Effects of Ratemaking - Other - OR	12,933,322	5,026,980	7,906,342			that will be amortized outside of the PowerTax Fixed Asset System. Balance represents certain Utah-allocated flowthrough balances, unrelated to AFUDC Equity, that
287074 105	.273 Effects of Ratemaking - Other - UT	54,679,767	35,878,563	18,801,204			will be amortized outside of the PowerTax Fixed Asset System.
							Balance represents certain Washington-allocated flowthrough balances, unrelated to AFUDC
287075 105	.274 Effects of Ratemaking - Other - WA	(926,855)	(4,173,409)	3,246,554			Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287076 105	.275 Effects of Ratemaking - Other - WY	(17,626,374)	(10,379,109)	(7,247,265)			Balance represents certain Wyoming-allocated flowthrough balances, unrelated to AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
				(1,241,200)			Book-tax difference related to different methods for computing deductible periodic depletion for
	.205 Tax Depletion-SRC	53,099	53,099	0	0	0	book and tax purposes.
	inding	(4)	(4)	(847,943,014)	0 19,576,927	(170.660.738)	
		(3.253.177.664)	(2.254.150.839)				
Subtotal - p275 Less FASB 109 A	bove if not separately removed	(3,253,177,664) (232,382,618)	(2,254,150,839) (232,382,618)	(847,943,014)	0	(170,000,730)	
Subtotal - p275 Less FASB 109 A	bove if not separately removed bove if not separately removed		(232,382,618)	(847,943,014) 0 (847,943,014)	0 19,576,927	0 (170,660,738) (170,660,738)	

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

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

Image: Note: Section of the	Schedule ADIT-283 A	в	с	D	E	F	G
Bit Bit Accord         Action         Action <th< th=""><th></th><th>Total</th><th>Gas, Prod, Dist Or Other Related</th><th></th><th></th><th></th><th>Justification</th></th<>		Total	Gas, Prod, Dist Or Other Related				Justification
numnumnumber	Account 283						
1000         1000 <th< td=""><td>rero 203 - Regulatory Assets</td><td></td><td></td><td></td><td></td><td></td><td>Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in</td></th<>	rero 203 - Regulatory Assets						Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in
0000         00000         00000         00000        <	286688 320.287 RA - Pension Settlement - UT	(495,128)	(495,128)	(	0 0		0 2021.
1989         109.         10.0. Autom. Second Sec. 2000         109.000         109.000         100.000         109.000	286887 320.286 RA - Pension Settlement - OR	(2,571,757)	(2,571,757)	c	0 0		0 in 2021.
1999199949	296990 220 299 DA Bancian Sattlament MV	(1 107 610)	(1 197 619)				Regulatory asset established to defer Wyoming's portion of the pension settlement loss that
gale         space							Regulatory asset established to record the deferral of costs associated with Washington's Equity
1000         1000         (1) 2007         (1)	286890 415.100 RA - Equity Advisory Group - WA	(310,426)	(310,426)	(	0 0		Advisory Group pursuant to Docket UE-210414.      Regulatory accel actabilities to record the deformation accessible with providing hill
allow         allow <th< td=""><td>286891 415.943 RA - Covid-19 Bill Assist Program - OR</td><td>(2,399,625)</td><td>(2,399,625)</td><td>(</td><td>0 0</td><td></td><td>assistance to Oregon customers due to the COVID-19 pandemic.</td></th<>	286891 415.943 RA - Covid-19 Bill Assist Program - OR	(2,399,625)	(2,399,625)	(	0 0		assistance to Oregon customers due to the COVID-19 pandemic.
gamp         ends         gamp         ends         ends <th< td=""><td>286892 415.944 RA - Covid-19 Bill Assist Program - WA</td><td>(762 510)</td><td>(762.510)</td><td>(</td><td>0</td><td></td><td></td></th<>	286892 415.944 RA - Covid-19 Bill Assist Program - WA	(762 510)	(762.510)	(	0		
2019.         3.4. August Instances Science Corp. (A).         6. (1)         6. (1)         7. (1) <th7. (1)<="" th=""> <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>Regulatory asset established to record funding for qualifying intervenors that are collected from</td></th<></th7.>							Regulatory asset established to record funding for qualifying intervenors that are collected from
9889         9157         R. Magin Mananasa Rayasa Dalib, M.         9169         9157         R. Magin Mananasa Rayasa Dalib, M.         9169         9157         R. Magin Mananasa Rayasa Daliba, M.           9889         4158         R. Malkada In Strawasa The Malkada Daliba, M.         9159         R. Malkada Magana, SR.         91599         91500         91500	287047 423.100 RA - Deletred Intervenor Funding Grants - 1D		(9,035)		,		Regulatory asset established to record Washington's share of major maintenance expense for the
2008         4.3.10         A. Wilder in Protection UT         Billing in Marked y Accord           2008         45.20         A. Wilder Stagen-OS         (77)33.00         (77)3.00	286893 415.755 RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	(	0 0		0 Colstrip Unit No. 4.
Norm         Norm <th< td=""><td>296904 415 261 DA Wildland Eiro Protection LIT</td><td>(919.444)</td><td>(010 444)</td><td></td><td></td><td></td><td></td></th<>	296904 415 261 DA Wildland Eiro Protection LIT	(919.444)	(010 444)				
98895         44. Yangi Yang	200054 413.201 IVX - Wildland File Floteculor - 01	(010,444)	(010,444)				Regulatory asset established to record the deferral of costs associated with Oregon's portion of the
Base         Base <th< td=""><td>206005 415 262 DA Wilder Militation OD</td><td>(17.010.500)</td><td>(17.010.500)</td><td></td><td></td><td></td><td>Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.</td></th<>	206005 415 262 DA Wilder Militation OD	(17.010.500)	(17.010.500)				Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.
20050         NA. Wildle Dampel Ase: -OR         (d) 2017         (d) 20	280895 415.262 RA - Wildfire Mitigation - OR	(17,213,520)	(17,213,520)	L L	0		Regulatory asset established to account for the book value of undepreciated plant considered no
2008         41.32         A. 13 Para OR.         (07.900)	286943 415.263 RA - Wildfire Damaged Asset - OR	(428,177)	(428,177)		0 0		Ionger used and useful due to wildfire damage.
98.7         9.4. Decket Value Darge Instantum - IT         9.0.00         9	286946 415 264 RA - TB Flats - OR	(879.663)	(879.663)	(	0		
98.98         49.74         94.7cm         (92.98        (92.98        (92.98 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure</td>							Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure
20086         41:7.0         A. Cools Unscover Pert CA.         (0000)        (0000)        (0000)	286937 415.270 RA - Electric Vehicle Charging Infrastructure - UT	953,904	953,904	(	0 0		
2009         45.70         A. Code bare coverage famility         (1)         (2) </td <td>286896 415.734 RA - Cholla Unrecovered Plant -CA</td> <td>(829,048)</td> <td>(829,048)</td> <td>(</td> <td>0 0</td> <td></td> <td>0</td>	286896 415.734 RA - Cholla Unrecovered Plant -CA	(829,048)	(829,048)	(	0 0		0
2896         15.53         RA- GR_Meno Accourt - CA         (4.09.08        (4.09.08        (4.09.08	286898 415 736 RA - Cholla Unrecovered Plant -WY	(7.962.098)	(7.962.098)	(	0		Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
2899         45 20         A O. Transportation Electrification Pilod         2512         A Society Electrification Pilod         Regulatory association by Electrification Pilod         Regulatory association Pilod							Regulatory liability established to account for the revenue deferred as part of the CA GRC Revenue
28800         415,200         RA - OR Pranoportation Exertification Poid         351,200         0		(4,059,626)	(4,059,626)		0		Requirement Memorandum Account.     Regulatory asset established to defer costs related to Oregon's pilot programs aimed at
28955         41.526         RA - Low-Carbon Energy Shanded - WY         230:223         0         0         0         Shanded has been previously costs and optical investment to hypland investment hy	286910 415.200 RA - OR Transportation Electrification Pilot	351,265	351,265	(	0 0		0 accelerating transportation electrification in Oregon.
2884         415.322         A- Dubtoion System Plan - OR         (84.242)         (94.24	286935 415.251 RA - Low-Carbon Energy Standards - WY	230,223	230,223	C	0 0		0 Standards.
2011         1.1.5.00         A. Taragontation Electrification Plair - Cala         6.9.00         6.9.00         6.9.00         8.0.000         8.0.0000         8.0.0000000000000000000000000000000000		(542.052)	(542.052)				Regulatory asset established to defer operating costs and capital investment to implement and
28912         415.43         RA. Transportation Electrification Pilot - WA         (247.88)							Regulatory asset established to defer costs related to California's pilot programs aimed at
26912         415.43         RA. Transportation Electrication IN Mathington.         (247.851)         0         0         Electrication IN Mathington.           28941         415.40         RA. Low Income Bill Discont- OR         (185.485)         0         0         Electrication IN Mathington.           28942         415.41         RA. Low Income Bill Discont- OR         (185.495)         0         0         Regulatory asset         Restory associated with Oregon's Low Income Electrication IN Mathington.           28942         415.44         RA. Like Income Income Electrication IN Mathington.         (185.99)         0         0         Regulatory asset         Restory associated with Oregon's Low Income Electrication IN Mathington.           28917         415.45         RA. Klamath Unscovered Plantat         (1163.066)         0         0         Resplatory asset established to fire Income Riman Income Flam Income Riman Income Rima Income Riman Income Rima Incom	286911 415.430 RA - Transportation Electrification Pilot - CA	59,703	59,703	(	0 0		accelerating transportation electrification in California.     Regulatory asset established to defer costs related to Washington's pilot programs aimed at
28844         415.40         RA- Low Income Bill Discourt - OR         0 [Discourt roopgam.	286912 415.431 RA - Transportation Electrification Pilot - WA	(247,881)	(247,881)	(	0 0		0 accelerating transportation electrification in Washington.
2892         415.44         RA - Ubity Community Advisory Group - OR         (15.490         (15.490         0         O         O         O         O         O         O         O         O         O         O         O         O         O         O         O         O         O         O         Adjustory Group - OR         O         Adjustory Group - OR         Adjusto	286941 415.440 RA - Low Income Bill Discount - OR	(1.834.885)	(1.834.885)	c	0		Regulatory asset established to deter costs and revenues associated with Oregon's Low Income Bil Discount program.
28707         415.445         R.A. klamath Unrecovered Planat         (1,163.06)         0         Regulatory asset established to derer the Lower Klamath Project Assets that are probably of the Origon Community           28913         415.72         RA- Community Sdar - OR         (160.202)         (170.922)         0         0         Regulatory asset established to account for the deferration for the deferration for the deferration of the deferration the deferration of the deferration the deferration of the defer							Regulatory asset established to defer costs and revenues associated with Oregon's Utility
28070         415.45         RA-Kamath Unrecovere? Planat         (1,163.068)	286942 415.441 RA - Utility Community Advisory Group - OR	(15,499)	(15,499)		0		
248913         415.20         RA - Community Solar - OR         (709.262)	287070 415.445 RA - Klamath Unrecovered Planat	(1,163,068)	(1,163,068)		0 0	)	0 recovery.
general         415.200         R-Fire Risk Miligation - CA         (0.820,043)         (0.920,043) <td>286913 415.720 RA - Community Solar - OR</td> <td>(709,262)</td> <td>(709,262)</td> <td>C</td> <td>0 0</td> <td></td> <td>Solar Program.</td>	286913 415.720 RA - Community Solar - OR	(709,262)	(709,262)	C	0 0		Solar Program.
28820         415.72         RA-Chola U4 Closure         Regulatory asset established on account for the estimate of recoverable amounts related to the Contra regulatory asset established to account for the estimate of recoverable amounts in the Contra regulatory asset established to account for the estimate of recoverable amounts in the Contra regulatory asset established to account for the estimate of recoverable amounts in the Contra regulatory asset established to account for the estimate of unecoverable amounts in the Contra regulatory asset established to account for the estimate of unecoverable amounts in the Contra regulatory asset established to account for the estimate of unecoverable amounts in the Contra regulatory asset established to account for the estimate of unecoverable amounts in the Contra regulatory asset established to account for the estimate of unecoverable amounts in the Contra regulatory asset established to define the stimate of unecoverable amounts in the Contra regulatory asset established to define the stimate of unecoverable amounts in the Contra regulatory asset established to define the estimate of unecoverable amounts in the Contra regulatory asset established to define the estimate of unecoverable amounts in the Contra regulatory asset established to define the estimate of unecoverable contra regulatory asset established to define the estimate of unecoverable contra regulatory asset established to define the estimate of unecoverable contra regulatory asset established to define the estimate of unecoverable contra regulatory asset established to define the estimate of unecoverable contra regulatory asset established to eccord the definence between the amount of Oregon Regulatory asset established to record the definence between the amount of Oregon Regulatory asset established to record the definence between the amount of Oregon Regulatory asset established to record the defernal of which test energy for Coder Springs II. Evit F							Regulatory asset established for the defer costs related to the California Fire Risk Mitigation
28621         415.71         Contra RA - Cholla U4 Closure WAFERC         Contra regulatory asset exabilished to account for the estimate of unrecoverable amounts in the Cholla U4 Closure OR           28625         415.72         Contra RA - Cholla U4 Closure OR         (126,737)         0         0         Cholla U4 Regulatory asset exabilished to account for the estimate of unrecoverable amounts in the Cholla U4 Closure OR           28626         415.72         Contra RA - Cholla U4 Closure OR         (126,737)         0         0         0         Cholla U4 Alguatory asset exabilished to account for the estimate of unrecoverable amounts in the Cholla U4 Closure UT         266.407         0         0         0         Cholla U4 Regulatory asset exabilished to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset exabilished to account for the estimate of unrecoverable amounts in the 286924         415.837         RA - Pension Settlement - CA         0         0         0         Cholla U4 Regulatory asset exabilished to account for the estimate of unrecoverable amounts in the 286924         415.841         RA - Emergency Service Program-Battery Storage - CA         56.047         0         0         0         Regulatory asset exabilished to for Corpor's undepreciated NBV for oid meters replaced by All to 286934         15.845         RA - Oregon CAA Expense Deferral         37,303         37,303         0         0         0         0         0         0         0         0         0					, ,		Regulatory asset established to account for the estimate of recoverable amounts related to the
28692         415.71         Contra RA - Cholia U4 Course WA/FERC         654,742         554,742         654,742         654,742         654,742         60         Cholia U4 Regulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account established to	286920 415.725 RA - Cholla U4 Closure	(2,533,306)	(2,533,306)	(	0 0		
26622         415.728         Contra RA - Cholla U4 Closure OR         (126,737)         (126,737	286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	534,742	534,742	(	0 0		0 Cholla U4 Regulatory asset - WA/FERC.
28622         415.72         Contra RA - Cholla U4 Closure UT         265,407         0         0         Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the california genetices the 2000 cholla U4 Regulatory asset established to record the deferrate D4 W4 to the 2000 cholla U4 Regulatory asset established to record the deferrate D4 W4 to the 2000 cholla U4 Regulatory asset established to record the deferrate D4 W4 to the 2000 cholla U4 Regulatory asset established to record the deferrate D4 W4 to the 2000 chola U4 Regulatory asset established to record the deferrate D4 W4 to the 2000 chola U4 Regulatory asset established to record the deferrate D4 W4 to the 2000 chola U4 Regulatory asset established to record the deferrate D4 W1 D4 Chola D4 Chola U4 Chola U	286925 415 728 Contra RA - Cholla I 4 Closure OR	(126 737)	(126 737)	c.			
286928         415.833         RA - Pension Settlement - CA         (318,527)         (318,527)         (318,527)         (0)         (0)         Regulatory asset established to recover California's portion of pension settlement tosses.           286929         415.841         RA - Emergency Service Program-Battery Storage - CA         56,047         0         0         Regulatory asset established to recover California's portion of pension settlement tosses.           286930         415.426         RA - 2020 GRC - Meters Replaced by AMI - OR         (1,916,860)         0         0         0         Regulatory asset established for Oregon's undepreciated NBV for oid meters replaced by AMI to D           286930         415.426         RA - Oregon OCAT Expense Deferral         37,303         37,303         0         0         0         Regulatory asset established to record the purchase of California greenhourd of Oregon's undepreciated NBV for oid meters replaced by AMI to D           286930         415.645         RA - Oregon OCAT Expense Deferral         37,303         37,303         0         0         0         Regulatory asset established to record the purchase of California greenhourd of Oregon's undepreciated NBV for oid meters replaced by AMI to D           286936         415.655         RA - GHG Allocation - CA - Noncurrent         (1,538,298)         0         0         0         Regulatory asset established to record the purchase of California greenhourd of a set							Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
26829415.81R- Emergency Service Program-Battery Storage - CA660/76.04/70Regulatory asset account established to der costs related to the California Emergency Services26893415.45RA - 2020 GRC - Meters Replaced by AMI - OR(1916.860)(1916.860)00<							Cholla U4 Regulatory asset - UT.     Regulatory asset established to recover California's portion of pension settlement losses
26830       415.426       R - 2020 GRC - Meters Replaced by AMI - OR       (1.916,860)       (1.916,860)       0       Regulatory asset established for Cregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's appreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's appreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's appreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's appreciated NBV for old meters apprecinters apprecisted NBV for old meters apprecinters appreciated NBV							Regulatory asset account established to defer costs related to the California Emergency Services
266930         415.426         RA - 2020 GRC - Meters Replaced by AMI - OR         (1.916,860)         (1.916,860)         0         0         0         0 amortized over 10 years.           286933         415.645         RA - 2020 GRC - Meters Replaced by AMI - OR         37,303         37,303         0         0         0 Regulatory asset extablished to record the difference between the amount of Oregon           286934         415.655         RA - Gregon OcAT Expense Deferral         (1.538,298)         0         0         0 Regulatory asset extablished to record the difference between the amount of Oregon           286936         415.255         RA - Wind Test Energy Deferral - WY         (50,585)         0         0         0 Regulatory asset extablished to record the deferral of wind test energy for CoEdar Springs II, Ekola           286938         415.646         RA - Oregon Metro Business Tax         (65)         (65)         0         0         0 Regulatory asset established to record the deferral of the Metro Business Incore Tax pursuant to           286938         415.646         RA - Oregon Metro Business Tax         (65)         (65)         0         0         0 Docket UM 2138.           287570         415.701         RA - Deferred Intervenor Funding Grants - CA         (103,406)         0         0         0 Docket UM 2138.         0         0 Docket UM 2138.         0		56,047	56,047		0		Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be
Zarg75         415.655         RA - GHG Allocation - CA - Noncurrent         (1,538,288)         (1,538,288)         0         Regulatory asset established to record the purchase of California greenhouse gas pollution           286936         415.255         RA - Wind Test Energy Deferral - WY         (50,585)         0         0         Regulatory asset established to record the deferral of wind test energy for Codex Springs II, Ekola Filas, ITB Filas II, TB Filas II				0	0		0 amortized over 10 years.
287975       415.655       RA - GHG Allocation - CA - Noncurrent       (1,538,298)       0       0       0       emission allowances.         286936       415.655       RA - Wind Test Energy Deferral - WY       (50,585)       0       0       0       0       Emission allowances.         286936       415.656       RA - Wind Test Energy Deferral - WY       (50,585)       (50,585)       0       0       0       0       EM21         286936       415.646       RA - Oregon Metro Business Tax       (65)       (65)       0       0       0       0       Docket UM 2138.         28770       415.701       RA - Defered Intervenor Funding Grants - CA       (103,406)       0       0       0       0       Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Docket UM 2138.         28770       415.701       RA - Defered Intervenor Funding Grants - CA       (103,406)       0       0       0       Regulatory asset established to record funding for qualifying intervenors that are collected from Caster mutrice and the set one of the Wyoning allocated portion of a settlement associated with damages         287571       415.702       RA - Lake Side Settlement - WY       (159,593)       0       0       0       0       Sustained at the Lake Side generating plant.         287573 <t< td=""><td>286933 415.645 RA - Oregon OCAT Expense Deterral</td><td>37,303</td><td>37,303</td><td></td><td>0</td><td></td><td>Regulatory asset account established to record the purchase of California greenhouse gas pollution</td></t<>	286933 415.645 RA - Oregon OCAT Expense Deterral	37,303	37,303		0		Regulatory asset account established to record the purchase of California greenhouse gas pollution
Best State	287975 415.655 RA - GHG Allocation - CA - Noncurrent	(1,538,298)	(1,538,298)	(	0 0		0 emission allowances.
26639         415.255         RA - Wind Test Energy Deferral - WY         (50,585)         (50,585)         0         0         0         EM2(1)           26639         415.255         RA - Oregon Metro Business Tax         (65)         (65)         0         0         0         Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Regulatory asset established to record funding for qualifying intervenors that are collected from Caustomer Struture (103,406)         0<							
286938         415.646         RA - Oregon Metro Business Tax         (65)         (65)         0         0         0 Docket UM 2138.           287570         415.701         RA - Deferred Intervenor Funding Grants - CA         (103.406)         0         0         0 customers through California rates.           287571         415.701         RA - Lake Side Settlement - WY         (159.593)         (159.593)         0         0         0         Regulatory asset established to record funding for qualifying intervenors that are collected from a settlement associated with damages           287571         415.702         RA - Lake Side Settlement - WY         (159.593)         0         0         0         Sustained at the Lake Side generating plant.           287573         415.873         RA - Deferred Excess NPC - WA Hydro- Noncurrent         (37.274.181)         0         0         0         Qlubatory asset established to record through customer the customer through custom	286936 415.255 RA - Wind Test Energy Deferral - WY	(50,585)	(50,585)	(	0 0		0 EM-21.
287570     415.701     RA - Deferred Intervenor Funding Grants - CA     (103,406)     (103,406)     0     Regulatory asset established to record funding for qualifying intervenors that are collected from clustomers through California rates.       287571     415.702     RA - Lake Side Settlement - WY     (159,593)     0     0     0     Statistical and the Lake Side concertainty plant.       287573     415.873     RA - Deferred Excess NPC - WA Hydro- Noncurrent     (37,274,181)     (37,274,181)     0     0     0	286938 415.646 RA - Oregon Metro Business Tax	(65)	(65)	0	0 0		Docket UM 2138.
287571     415.702     RA - Lake Side Settlement - WY     (159,593)     0     0     Regulatory asset for the Wyoning allocated portion of a settlement associated with damages       287573     415.702     RA - Lake Side Settlement - WY     (159,593)     0     0     0     0     0     0       287573     415.703     RA - Deferred Excess NPC - WA Hydro- Noncurrent     (37,274,181)     (37,274,181)     0		(103.406)	(103.406)	(			Regulatory asset established to record funding for qualifying intervenors that are collected from
287573         415.873         RA - Deferred Excess NPC - WA Hydro- Noncurrent         (37,274,181)         (37,274,181)         0         Regulatory asset established to record the Washington Power Cost Adjustment Mechanism	-			L. L			Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287573 415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent (37,274,181) (37,274,181) 0 0 0 (IPCAM) deferrals.	287571 415.702 RA - Lake Side Settlement - WY	(159,593)	(159,593)	(	0		0 sustained at the Lake Side generating plant.
287576 430.110 RA - DSM Balance Reclass (197,620) (197,620) 0 0 0 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.	287573 415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent			C	0 0		0 (PCAM) deferrals.
	287576 430.110 RA - DSM Balance Reclass	(197,620)	(197,620)	(	) 0		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.

287583 415.826 RA - Pension Settlement - WA	(992,079)	(992,079)	0 0	<ol> <li>Regulatory asset established to recover Washington's portion of pension settlement losses.</li> </ol>
				Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(31,186)	(31,186)	0 0	0 request for proposal for new generation.
				Regulatory liability established for the portion of environmental remediation costs for which the
287591 415.301 RA - Environmental Costs - WA	1,033,332	1,033,332	0 0	0 state of Washington does not allow deferred treatment.
				Regulatory asset established to defer Oregon's revenue requirement related to Cedar Springs II's
286949 415.305 RA - Cedar Springs II - OR	(36,963)	(36,963)		wind generation and associated transmission placed in service in 2020.
				Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM)
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(37,086,640)	(37,086,640)	0 0	0 deferrals.
				Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM)
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(17,392,274)	(17,392,274)	0 0	0 deferrals.
				Regulatory asset established for the deferral of Oregon prepaid renewable energy credit (REC)
007070 ALC 000 DA DEO Oslas Defenda OD Namerent	(05.5.40)	(05.540)		purchases for Renewable Portfolio Standard (RPS) compliance and the related interest income.
287978 415.906 RA - REC Sales Deferral - OR - Noncurrent	(35,548)	(35,548)	0 0	
287597 415 703 RA - Goodnoe Hills Settlement - WY	(50.040)	(50.040)		Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597         415.703         RA - Goodnoe Hills Settlement - WY           287601         415.677         RA - Preferred Stock Redemption Loss - WA	(52,246) (546)	(52,246)		O sustained at the Goodnoe Hills generating plant.     O Regulatory asset established to record Washington's portion of stock redemption costs.
207001 413.077 KA - Prelened Stock Redemption Loss - WA	(546)	(546)	0 0	Regulatory asset established to record washington's portion of stock redemption costs. Regulatory asset established to record costs incurred for demand side management which are
287614 430.100 RA - Demand Side Management - Noncurrent	(60,105,382)	(60,105,382)		<ul> <li>amortized according to guidelines established by each state regulatory jurisdiction.</li> </ul>
287614 430.100 RA - Demand Side Management - Noncurrent	(00,105,362)	(60,105,362)		Regulatory asset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs	(35,269,669)	(35,269,669)		
201034 413.300 KA - Environmental Costs	(35,269,669)	(35,209,009)		O amortized over a ten-year period for state regulatory purposes.     Regulatory asset established to record funding for qualifying intervenors that are collected from
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(660,970)	(660,970)	0 0	0 customers through Oregon rates.
201040 410.000 Tot-Deleted intervenor Funding Grants-Ort	(000,570)	(000,510)		Regulatory asset established to record funding for gualifying intervenors that are collected from
286948 415.681 RS - Deferred Intervenor Funding - WA	(73,760)	(73,760)	0 0	customers through Washington rates.
	(10,100)	(10,100)		Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642 105.401 RA - ARO	(73,292,878)	(73,292,878)	0 0	0 retirement obligations.
	(10,202,010)	(10,202,010)		Asset accrued for required debt, amortized for book purposes over the remaining life of the original
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(491,194)	(491, 194)	0 0	0 issuance, or over the life of the new issuance if the original issuance was refinanced.
287738 320.270 RA - FAS 158 Pension Liability	(62,951,760)	(62,951,760)		O Regulatory asset established to track the recoverable expenses associated with pension liability.
	(02,001,100)	(02,001,100)	0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC)
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(4,710,054)	(4,710,054)	0	0 deferrals.
	(4,710,034)	(4,110,004)	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	17,850	17,850	0 0	0 request for proposal for new generation.
201703 413.000 NA - Defende independent Evaluator Fee - 01	17,000	17,000	0	Regulatory asset established to record the difference between REC revenue included in rates and
				Utah's allocation of the actual REC revenue received by the Company. On an annual basis, the
287887 415.881 RA - REC Sales Deferral - UT - Noncurrent	(364,906)	(364,906)	0 0	difference between actual and allocated REC revenue will be credited or charged to customers.
	(304,300)	(304,300)	ů	Regulatory asset established to record the deferral of costs associated with the Utah Mine
287840 415.410 RA - Energy West Mining	(39,417,361)	(39,417,361)	0 0	0 Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841 415.411 Contra RA - Deer Creek Abandonment - CA	315,626	315,626		O Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Creek Abandonment - ID	234.693	234 693	ŏŏ	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR	150,542	150,542	0 0	0 Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA	1,053,113	1,053,113	0 0	0 Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846 415.416 Contra RA - Deer Creek Abandonment - WY	890.831	890.831	0 0	<ul> <li>Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.</li> </ul>
	000,001		ĭ	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree
287848 320.281 RA - Post Retirement Settlement Loss	(42,695)	(42,695)	0 0	0 medical obligations.
287849 415.424 Contra RA - Deer Creek Abandonment	14,149,124	14,149,124	0 0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
				Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
287850 415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	0 0	0 pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
				Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the
				UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855 415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0 0	0 disposition.
287858 415.676 RA - Preferred Stock Redemption - WY	(1,457)	(1,457)	0 0	0 Regulatory asset established to record Wyoming's portion of stock redemption costs.
				Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861 415.857 RA - Deferred Overburden Costs - ID	(98,030)	(98,030)	0 0	0 regulatory order.
				Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868 415.858 RA - Deferred Overburden Costs - WY	(240,084)	(240,084)	0 0	0 regulatory order.
				Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(794,381)	(794,381)	0 0	0 program (Oregon House Bill 3039).
				Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent	(64,840,759)	(64,840,759)	0 0	0 and Transition Adjustment Mechanism (TAM) deferrals.
				Regulatory asset established to record the effects of changes in fair value of certain derivative
287649 730.170 RA - FAS 133 Unrealized G/L	(18,706,464)	(18,706,464)	0 0	Instruments entered into to hedge the Company's future retail resource requirements.
				Regulatory asset established to capture the difference between renewable energy credits (RECs)
287889 415.883 RA - REC Sales Deferral - WY - Noncurrent	(219,182)	(219,182)	0 0	o included in rates and actual RECs for the Washington jurisdiction.
	, .,/			Regulatory account used for financial statement presentation purposes to reclass the noncurrent
				portion of regulatory assets for intervenor fees to liabilities when the balance of results in a credit
				balance instead of a debit balance.
287977 415.885 RA - Noncurrent Reclass Other	(17,850)	(17,850)	0	
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(113,384,092)	(113,384,092)	0 0	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
007000 ALS 070 DA LIT Unvidenting Demonstra		100.000		Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
287899 415.878 RA - UT Liquidation Damages	(86,053)	(86,053)	0	0 Bridger Unit4, Naughton Unit 1 and Unit 2.
				Regulatory asset established to record Wyoming's share of liquidating damages on outages at
287903 415.879 RA - Liquidation Damages - N2 - WY	(14.033)	(14.033)	0	Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the
				0 2013 Energy Cost Adjustment Mechanism (ECAM).
287906 415.863 RA - UT Subscriber Solar Program	(453,432)	(453,432)	0 0	O Regulatory asset established for the UT Subscriber Solar Program.     Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying
				customers, such as those who meet specified reductions in energy use during peak hours, are
287011 415.699 RA - RPA Balancing Account - OP	(27,685)	(27,685)	0	
287911 415.699 RA - BPA Balancing Account - OR	(27,085)	(27,005)		0 rewarded with a credit to their bill.
287747 705.240 RA - Alt Rate for Energy Program - (CARE) - CA Current	(151.631)	(151,631)	0	Regulatory asset established to record benefits and administrative costs related to the California
201141 103.240 NA - AIL Rate for Energy Program - (CARE) - CA Current	(151,631)	(151,031)		Alternative Rate for Energy, or CARE, program.     Regulatory liability used to record the Oregon allocation of storm-related property damage
287917 705.451 RL - Property Insurance Reserve - OR	(6,920,917)	(6,920,917)	0	Construction of the oregonation of storm-related property damage     Construction of storm-related property damage     Construction of storm-related property damage
2010 TO TO TO THE Property insurance reserve - OK	(0,520,917)	(0,520,517)		Balancing account to record the deferral of incentive benefits the Company passes on to
287914 715.721 RA - BPA Balancing Account - WA	(489.843)	(489,843)	0 0	0 Washington customers and is reimbursed from Bonneville Power Administration (BPA).
	(,,			Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(454,717)	(454,717)	0 0	
	(			
				Balancing account to record the deferral of incentive benefits the Company passes on to Idaho
287685 425.380 RA - BPA Balancing Account - ID	(329,847)	(329,847)	0 0	Balancing account to record the deferral of incentive benefits the Company passes on to Idaho 0 customers and is reimbursed from Bonneville Power Administration (BPA).

					I		
							The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
							arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
							between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up
287927	100.110 RA - Solar ITC Basis Adjustment - Gross Up	(86,766)	(86,766)	0	0 0	0	for that difference.
287935	415.936 RA - Carbon Plant Decomm/Inventory	(104,432)	(104,432)	0	0 0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
							Regulatory asset established to record the balancing account activity for the costs and collections
287939	415.115 RA - Utah STEP Pilot Program Balance Account	(157,331)	(157,331)	0	0	0	of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942	430.112 RA - Other - Balance Reclass	(6,308,642)	(6,308,642)	0	0		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287860	415.855 RA - Storm Damage Deferral - CA	(5,107,642)	(5,107,642)	0	0	0	Regulatory Asset established to defer storm related costs in California.
287971	415.868 RA - Solar Incentive Program - UT - Noncurrent	(35,930)	(35,930)	0	0		Regulatory asset established for the UT Solar incentive program costs.
287972	320.285 RA - Post Employment Costs	1,944,263	Ó	0	0	1,944,263	Regulatory asset established as an offset to the increase in post-employment obligations.
							Regulatory asset established to record Idaho's share of the deferral of increased depreciation due
							to the implementation of new rates on January 1, 2014 and the implementation of new rates
287981	415.920 RA - Depreciation Increase - Idaho	(1,713,723)	(1,713,723)	0	0	0	effective January 1, 2021.
							Regulatory asset established to record Utah's share of the deferral of increased depreciation due
287982	415.921 RA - Depreciation Increase - Utah	(236,111)	(236,111)	0	0	0	to the implementation of new rates on January 1, 2014.
	·						Regulatory asset established to record Wyoming's share of the deferral of increased depreciation
287983	415.922 RA - Depreciation Increase - Wyoming	(815,398)	(815,398)	0	0	0	due to the implementation of new rates on January 1, 2014.
							Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was
							authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to
287985	415.924 RA - Steam Deferred Depreciation - UT	(3,644,147)	(3,644,147)	0	0	0	Docket 20-035-04.
287996	415.675 RA - Preferred Stock Redemption Loss - UT	(4,227)	(4,227)	0	0		Regulatory asset established to record Utah's portion of stock redemption costs.
	·						Balancing account to record the program costs for the conversion of master metered mobile home
287997	415.862 RA - CA Mobile Home Park Conversion	(46,573)	(46,573)				parks to direct utility service.
		(40,573)	(40,573)	U	0	U	
FERC 283 -	Jtner						Prepaid property tax book to tax differences for which the accumulated deferred income tax liability
286908	210.201 Prepaid Taxes - Property Tax FIN 48	(3.391.794)			(3.391,794)		is expected to be reversed upon audit by the Internal Revenue Service
286908	210.201 Prepaid Taxes - Property Tax FIN 48	(3,391,794)	U	U	(3,391,794)	U	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909	720.815 FAS 158 Post-Retirement Asset	(12.862.576)	(12.862.576)				
286909	120.815 FAS 158 Post-Retirement Asset	(12,862,576)	(12,862,576)	U	U	U	subsidy, required under FAS 158.
286918	210.175 Prepaid - FSA O&M - East	(272,868)	(272.868)				Prepaid account established to record prepaid operating and maintenance advance payments for
286918	210.175 Prepaid - FSA U&M - East	(272,808)	(272,868)	U	U	U	the east side repowered wind facilities.
000040	210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)				Prepaid account established to record prepaid operating and maintenance advance payments for
286919	210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)	U	0	U	the west side repowered wind facilities.
							Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC
007504	105 100 Dames Diver Ushing Estimate	(137.632)	(407.000)				license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000,
287564	425.130 Rogue River-Habitat Enhance 720.805 FAS 158 Funded Pension Asset	(137,632)	(137,632)	0	0		escalated, over a period of 9 years for habitat enhancement.
287569	720.805 FAS 158 Funded Pension Asset	(15,972,568)	(15,972,568)	0	0	0	Represents the funded pension asset under FAS 158. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
007004	405 000 Usersides Over	(504.407)	(504.407)				acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being
287661	425.360 Hermiston Swap	(531,187)	(531,187)	U	0	U	amortized over the remaining life of the plant.
007000		(070.000)	(070.000)				Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes
287662	210.100 Prepaid Taxes - OR PUC	(372,882)	(372,882)	0	0	0	over a period of 12 months or less.
007004		(0.10.070)	(0.00.000)				Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664	210.120 Prepaid Taxes - UT PUC	(849,252)	(849,252)	0	0	0	months or less.
007005	040 400 Breadd Tawre ID DUO	(70.000)	(70.000)				Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes
287665	210.130 Prepaid Taxes - ID PUC	(76,830)	(76,830)	0	0	0	over a period of 12 months or less.
007000	040 400 Develd Marsharthia Face	1545.000	(545.004)				Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669	210.180 Prepaid Membership Fees	(545,004)	(545,004)	0	0 476 664		months or less.
287708	210.200 Prepaid Taxes - Property Taxes	(6,470,234)	0	0	(6,470,234)	0	Book-tax difference associated with the timing of deductibility of property taxes.
							Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770	120.205 Trapper Mining Stock Basis	(919,108)	(919,108)	0	0	0	purposes.
							Deferred compensation plan investments are being treated as "trading securities" where they are
							invested based upon the plan participants' personal investment elections. Starting in July 2010, the
007050	040.005 Def Osma Madata Madata Oslalli ana Janama Olatamant	(440 750)				(140	investments are reflected at fair market value and any unrealized gains or losses are reflected in
287859	910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(413,758)	0	0	0	(413,758)	
287907	210.185 Prepaid Aircraft Maintenance	(41,133)	(41,133)	0	0	0	Prepaid account established for prepaid aircraft maintenance costs.
287908	210.190 Prepaid Water Rights	(137,093)	(137,093)	0	0	0	Prepaid account for prepaid water rights and water fees.
287915	910.937 LTIP Mark to Mkt Gain/Loss	(667,845)	0	0	0	(667,845)	To record unrealized gains/losses from the long term incentive plan.
Rounding		(3)	(3)	0		0	
Subtotal - p		(675,137,414)	(666,138,046)	0		862,660	
	09 Above if not separately removed	(86,766)	(86,766)	0		0	
Less FASB Total	106 Above if not separately removed	(675,050,648)	0	0		0	
			(666,051,280)		(9.862.028)	862.660	

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

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
 So 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

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

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

	Accumulate	d Deferred Income Tax Asse	t / (Liability)	(Excess) / Defici	ent Accumulated Deferred	Income Tax
		Pre-	Post-			
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
courn. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,20
courn. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,37)
ccum. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,18
courn. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,79)
ubtotal: Accumulated Deferred Income Tax Asset / (Liability)		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,15)
Ither Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,95
ther Regulatory Liabilities	254	(418,440)	(223,047)	(195,393)	0	(195,393
otal (Excess) / Deficient Accumulated Deferred Income Tax		(4,569,194,881)	(2,933,443,547)	(1,635,751,334)	(1,316,688,743)	(319,062,59
ross-Up				(533,294,193)	(429,272,131)	(104,022,06)
excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254			(2.169.045.527)	(1,745,960,874)	(423,084,65)

TABLE 2: Summary of (Excess) / Deficient Accumulated Deferred Income Tax by Function and Protected/Non-Protected Classification			
ption	Total	Protected	Non-Protected
Transmission Allocable Excess Deferred Income Tax	(408,886,820) A	(351,666,905) B	(57,219,915) C
	(1,226,864,514)	(965,021,838)	(261,842,676)
Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up	(1,635,751,334)	(1,316,688,743)	(319,062,591)

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

						TABLE 3: A	Annual Tracking of	(Excess) / Deficient	Accumulated Deferred	Income Tax						-		24.01	E 4: INFORMATION O		
						sion Allocable Excess		ax						Formula Rate Inputs		*Gross-up ar	d ADIT are not i	IABL included in rate base E	E 4: INFORMATION O	NLT	rded in either FERC Account
						/ Deficient ADIT (RSGI						otected		Unamo		Gross-up at				ERC Account 190 or 28	
	Remaining	Transmiss		Remaining	Ger		Remaining		ngible	Remaining	(Excess) / D		Annual	(Excess) / De					is recorded in entire i		~
	Regulatory	(344,474,9 Amort		Regulatory	(5,79)		Regulatory	(1,39		Regulatory	(57,21 Amort		Amortization ATT 1B - ADIT	End. Balance	Average ATT 1B - ADIT		Gross-Up Factor	(Excess) / Deficient	A	Regulatory Asset / (Liability)	ADIT Asset / (Liability)**
# Year 1. 12/31/2018	Life 46.0	(7,488,587)	End. Balance (336 986 408)	Life 15.9	Amort. (364,575)	End. Balance (5.432,160)	15.9	Amort. (87,747)	End. Balance (1,307,429)	5.0	7 940 909	End. Balance (65,160,824)	ATT 18 - ADT	(408 886 821)	ATT 18 - AUT	Tax Rate 24.5866%	32.6024%	(408.886.821)	Gross-Up** (133.306.917)	(542, 193, 738)	Asset / (Liability)
2. 12/31/2019	46.0	(7,488,587)	(329 497 821)	15.9	(364,575)	(5.067.585)	15.9	(87 747)	(1,219,682)	5.0	(13.032.165)	(52 128 659)	(20 973 074)	(387 913 747)	(193 956 874) F	24.5866%	32.6024%	(387 913 747)	(126 469 191)	(514 382 938)	126 469 275
3. 12/31/2020	46.0	(7,488,587)	(322.009.234)	15.9	(364,575)	(4,703,010)	15.9	(87,747)	(1.131.935)	5.0	(13.032.165)	(39.096.494)	(20.973.074)	(366.940.673)	(377,427,210)	24.5866%	32.6024%	(366.940.673)	(119.631.466)	(486.572.139)	119.631.546
4. 12/31/2021	53.2	(6,475,094)	(315,534,140)	18.5	(313,337)	(4,389,673)	18.5	(75,415)	(1,056,520)	5.0	(13,032,165)	(26,064,329)	(19,896,011)	(347,044,662)	(356.992.668)	24.5866%	32.6024%	(347,044,662)	(113,144,889)	(460,189,551)	113,144,964
5. 12/31/2022	53.2	(6,475,094)	(309,059,046)	18.5 18.5	(313.337)	(4.076.336)	18.5 18.5	(75,415)	(981,105)	5.0	(13,032,165)	(13,032,164)	(19,896,011)	(327,148,651)	(337,096,657)	24.5866%	32.6024%	(327,148,651)	(106,658,312)	(433,806,963)	106,658,383
6. 12/31/2023	53.2	(6,475,094)	(302,583,952)	18.5	(313,337)	(3,762,999)	18.5	(75,415)	(905,690)	5.0	(13,032,164)	0	(19,896,010)	(307,252,641)	(317,200,646)	24.5866%	32.6024%	(307,252,641)	(100,171,735)	(407,424,376)	100,171,802
7. 12/31/2024	53.2	(6,475,094)	(296,108,858)	18.5	(313,337)	(3,449,662)	18.5	(75,415)	(830,275)		0	0	(6,863,846)	(300,388,795)	(303,820,718)	24.5866%	32.6024%	(300,388,795)	(97,933,957)	(398, 322, 752)	97,934,022
8. 12/31/2025	53.2	(6,475,094)	(289,633,764)	18.5	(313,337)	(3,136,325)	18.5	(75,415)	(754,860)		0	0	(6,863,846)	(293,524,949) (286,661,103)	(296,956,872)	24.5866%	32.6024%	(293,524,949)	(95,696,178)	(389,221,127)	95,696,242
9. 12/31/2026	53.2			18.5	(313,337)	(2,822,988)		(75,415)	(679,445)		0	0	(6,863,846)		(290,093,026)		32.6024%		(93,458,399)	(380,119,502)	93,458,461
10. 12/31/2027 11. 12/31/2028 12. 12/31/2029	53.2 53.2	(6,475,094) (6,475,094)	(276,683,576) (270,208,482)	18.5 18.5	(313,337) (313,337)	(2,509,651) (2,196,314)	18.5	(75,415) (75,415)	(604,030) (528,615)		0	8	(6,863,846) (6,863,846)	(279,797,257) (272,933,411)	(283,229,180) (276,365,334)	24.5866%	32.6024%	(279,797,257) (272,933,411)	(91,220,621) (88,982,842)	(371,017,878) (361,916,253)	91,220,682 88,982,901
12. 12/31/2028	53.2	(6,475,094)	(263,733,388)	18.5	(313,337)	(1,882,977)	18.5	(75,415)	(453,200)		0	0	(6,863,846)	(272,933,411) (266.069.565)	(269 501 488)	24.5866%	32.6024%	(266.069.565)	(86,982,842) (86,745,064)	(352.814.629)	86,745,122
13. 12/31/2029	53.2	(6,475,094)	(257,258,294)	18.5	(313.337)	(1.569.640)	18.5 18.5 18.5	(75.415)	(377,785)		0	0	(6.863.846)	(259,205,719)	(262,637,642)	24.5866%	32.6024%	(259.205.719)	(84,507,285)	(343,713,004)	84,507,341
14 12/31/2031	53.2	(6,475,094)	(250,783,200)	18.5	(313,337)	(1,256,303)	18.5	(75.415)	(302.370)		Ű		(6,863,846)	(252,341,873)	(255,773,796)	24 5866%	32.6024%	(252.341.873)	(82,269,507)	(334 611 380)	82,269,562
15. 12/31/2032	53.2	(6.475.094)	(244.308.106)		(313.337)	(942,966)		(75,415)	(226,955)		0	0	(6.863.846)	(245.478.027)	(248.909.950)	24.5866%	32.6024%	(245.478.027)	(80.031.728)	(325,509,755)	80.031.781
16. 12/31/2033	53.2	(6,475,094)	(237,833,012)	18.5	(313,337)	(629,629)	18.5	(75,415)	(151,540)		0	0	(6,863,846)	(238,614,181)	(242,046,104)	24.5866%	32.6024%	(238,614,181)	(77,793,950)	(316,408,131)	77,794,002
17. 12/31/2034	53.2	(6,475,094)	(231,357,918)	18.5	(313,337)	(316,292)	18.5	(75,415)	(76,125)		0	0	(6,863,846)	(231,750,335)	(235,182,258)	24.5866%	32.6024%	(231,750,335)	(75,556,171)	(307,306,506)	75,556,221
18. 12/31/2035	53.2	(6,475,094)	(224,882,824)	18.5	(313,337)	(2,955)	18.5	(75,415)	(710)		0	0	(6,863,846)	(224,886,489)	(228,318,412)	24.5866%	32.6024%	(224,886,489)	(73,318,393)	(298,204,882)	73,318,442
19. 12/31/2036	53.2 53.2	(6,475,094)	(218,407,730)	18.5	(2,955)	0	18.5	(710)	0		0	0	(6,478,759)	(218,407,730)	(221,647,110)	24.5866%	32.6024%	(218,407,730)	(71,206,162)	(289,613,892)	71,206,209
20. 12/31/2037	53.2	(6,475,094)	(211,932,636)		0	0		0	0		0	0	(6,475,094)	(211,932,636)	(215,170,183) (208,695,089)	24.5866%	32.6024%	(211,932,636)	(69,095,126) (66,984,090)	(281,027,762)	69,095,172
21. 12/31/2038 22. 12/31/2039	53.2 53.2	(6,475,094) (6,475,094)	(205,457,542) (198,982,448)		0	0		0	0		0	0	(6,475,094) (6,475,094)	(205,457,542) (198,982,448)	(208,695,089) (202,219,995)	24.5866%	32.6024%	(205,457,542) (198,982,448)	(66,984,090) (64,873,054)	(272,441,632) (263,855,502)	66,984,134
23. 12/31/2039	53.2	(6,475,094)	(198,982,448) (192,507,354)		0	0		0	0		0	0	(6,475,094)	(198,982,448) (192,507,354)	(202,219,995) (195,744,901)	24.5866%	32.0024%	(198,982,448) (192,507,354)	(62,762,018)	(203,800,002)	64,873,097
24. 12/31/2041	53.2	(6.475.094)	(186.032.260)			0		0	0		Ű		(6.475.094)	(186.032.260)	(189,269,807)	24.5866%	32.6024%	(186.032.260)	(60.650.982)	(246.683.242)	60.651.022
25. 12/31/2042	53.2	(6.475.094)	(179,557,166)		0	0		0	0		0	0	(6,475,094)	(179,557,166)	(182,794,713)	24.5866%	32.6024%	(179.557.166)	(58,539,945)	(238.097.111)	58,539,984
26. 12/31/2043	53.2	(6,475,094)	(173,082,072)		0	0		0	0		0	0	(6,475,094)	(173,082,072)	(176,319,619)	24.5866%	32.6024%	(173,082,072)	(56,428,909)	(229,510,981)	56,428,947
27. 12/31/2044	53.2 53.2 53.2	(6,475,094)	(166,606,978)		0	0		0	0		0	0	(6,475,094)	(166,606,978)	(169,844,525)	24.5866%	32.6024%	(166,606,978)	(54,317,873)	(220,924,851)	54,317,909
28. 12/31/2045	53.2	(6,475,094)	(160,131,884)		0	0		0	0		0	0	(6,475,094)	(160,131,884)	(163,369,431)	24.5866%	32.6024%	(160,131,884)	(52,206,837)	(212,338,721)	52,206,872
29. 12/31/2046	53.2	(6,475,094)	(153,656,790)		0	0		0	0		0	0	(6,475,094)	(153,656,790)	(156,894,337)	24.5866%	32.6024%	(153,656,790)	(50,095,801)	(203,752,591)	50,095,835
30. 12/31/2047 31. 12/31/2048	53.2 53.2	(6,475,094) (6,475,094)	(147,181,696) (140,706,602)		0	0		0	0		0	0	(6,475,094) (6,475,094)	(147,181,696) (140,706,602)	(150,419,243) (143,944,149)	24.5866%	32.6024%	(147,181,696) (140,706,602)	(47,984,765)	(195,166,461) (186,580,331)	47,984,797 45,873,760
31. 12/31/2048 32. 12/31/2049	D3.2	(6,475,094)	(140,706,602) (134,231,508)		0	0		0	0		0	0	(6,475,094)	(134,231,508)	(143,944,149) (137,469,055)	24.5866%	32.6024%	(134,231,508)	(45,873,729) (43,762,693)	(180,580,331) (177,994,201)	43,762,722
33. 12/31/2049	53.2 53.2	(6,475,094)	(127,756,414)			0		0	0		0		(6.475.094)	(127,756,414)	(130,993,961)	24.5866%	32.6024%	(127,756,414)	(41.651.657)	(169.408.071)	43,702,722
34. 12/31/2051	53.2	(6,475,094)	(121,281,320)			0		0	0		Ű		(6 475 094)	(121,281,320)	(124.518.867)	24 5866%	32.6024%	(121,281,320)	(39.540.621)	(160.821.941)	39 540 647
35. 12/31/2052	53.2	(6.475.094)	(114 806 226)		0	0		0	0		0	0	(6 475 094)	(114 806 226)	(118 043 773)	24.5866%	32.6024%	(114.806.226)	(37 429 585)	(152,235,811)	37 429 610
36. 12/31/2053	53.2	(6.475.094)	(108.331.132)		0	0		0	0		0	ő	(6,475,094)	(108.331.132)	(111,568,679)	24.5866%	32.6024%	(108.331.132)	(35.318.549)	(143.649.681)	35.318.572
37. 12/31/2054	53.2	(6,475,094)	(101,856,038)		0	0		0	0		0	0	(6,475,094)	(101,856,038)	(105,093,585)	24.5866%	32.6024%	(101,856,038)	(33,207,513)	(135,063,551)	33,207,535
38. 12/31/2055	53.2	(6,475,094)	(95,380,944)		0	0		0	0		0	0	(6,475,094)	(95,380,944)	(98,618,491)	24.5866%	32.6024%	(95,380,944)	(31,096,477)	(126,477,421)	31,096,498
39. 12/31/2056 40 12/31/2057	53.2	(6,475,094)	(88,905,850)		0	0		0	0		0	0	(6,475,094)	(88,905,850)	(92,143,397)	24.5866%	32.6024%	(88,905,850)	(28,985,441)	(117,891,291)	28,985,460
40. 12/31/2057 41. 12/31/2058	53.2 53.2	(6,475,094)	(82,430,756) (75,955,662)		0	0		0	0		0	0	(6,475,094)	(82,430,756) (75,955,662)	(85,668,303) (79,193,209)	24.5866%	32.6024%	(82,430,756) (75,955,662)	(26,874,405) (24,763,369)	(109,305,161) (100,719,031)	26,874,423 24,763,385
41. 12/31/2058 42. 12/31/2059	53.2	(6,475,094)	(75,955,662) (69,480,568)		0	0		0	0		8	8	(6,475,094) (6,475,094)	(75,955,662) (69,480,568)	(79,193,209) (72,718,115)	24.5866%	32.6024%	(75,955,662) (69,480,568)	(24,763,369) (22,652,333)	(100,719,031) (92,132,901)	24,763,385 22,652,348
43. 12/31/2059	53.2	(6,475,094)	(63.005.474)		0	0		0	0		0	0	(6,475,094)	(69,480,568) (63.005,474)	(66.243.021)	24.5866%	32.6024%	(69,480,568) (63,005,474)	(22,052,333) (20,541,297)	(83.546.771)	22,652,348
44. 12/31/2061		(6,475,094)	(56,530,380)		0	0		0	0		0	0	(6.475.094)	(56,530,380)	(59,767,927)	24.5866%	32.6024%	(56,530,380)	(18.430.261)	(74.960.641)	18,430,273
45. 12/31/2061	53.2 53.2	(6.475.094)	(50 055 286)		0	0		0	0		0	0	(6.475.094)	(50.055.286)	(53 292 833)	24.5866%	32.6024%	(50,055,286)	(16 319 225)	(66 374 511)	16,430,273
46. 12/31/2063	53.2	(6.475.094)	(43,580,192)		0	0		0	0		0	ő	(6.475.094)	(43,580,192)	(46.817.739)	24.5866%	32.6024%	(43,580,192)	(14,208,189)	(57,788,381)	14,208,198
47. 12/31/2064	53.2	(6.475.094)	(37,105,098)		0	0		0	0		0	0	(6,475,094)	(37,105.098)	(40.342.645)	24.5866%	32.6024%	(37 105 098)	(12,097,152)	(49,202,250)	12.097.160
48. 12/31/2065	53.2	(6,475,094)	(30,630,004)		0	0		0	0		0	0	(6,475,094)	(30,630,004)	(33,867,551)	24.5866%	32.6024%	(30,630,004)	(9,986,116)	(40,616,120)	9,986,123
49. 12/31/2066	53.2	(6,475,094)	(24,154,910)		0	0		0	0		0	0	(6,475,094)	(24,154,910)	(27,392,457)	24.5866%	32.6024%	(24,154,910)	(7,875,080)	(32,029,990)	7,875,086
50. 12/31/2067	53.2	(6,475,094)	(17,679,816)		0	0		0	0		0	0	(6,475,094)	(17,679,816)	(20,917,363)	24.5866%	32.6024%	(17,679,816)	(5,764,044)	(23,443,860)	5,764,048
51. 12/31/2068	53.2	(6,475,094)	(11,204,722)		0	0		0	0		0	0	(6,475,094)	(11,204,722)	(14,442,269)	24.5866%	32.6024%	(11,204,722)	(3,653,008)	(14,857,730)	3,653,011

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PacifiCorp	
Attachment 1B - [INSERT	NAME]

NOTE: PacifiCorp will populate the worksheet in accordance with a future rate change TABLE 1: Summary of (Excess) / Deficient Accumulated Deferred Income Tax by Account and Protected/Non-Protected Classification

	Accumulated	Deferred Income Tax	Asset / (Liability)	(Excess) / Defic	ient Accumulated Def	erred Income Tax
		Pre-	Post-			
escription	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
coum. Deferred Income Tax Asset	190					
ccum. Deferred Income Tax Liability. Accelerated Amortization Property	281					-
.ccum. Deferred Income Tax Liability: Other Property	282					-
.ccum. Deferred Income Tax Liability: Other	283					-
subtotal: Accumulated Deferred Income Tax Asset / (Liability)						
When Regulatory Assets	182					-
Wher Regulatory Liabilities	254					-
otal (Excess) / Deficient Accumulated Deferred Income Tax						-
iross-Up						-
Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254					-

TABLE 2: Summary of (Excess) / Deficient Accumulated Deferred Income Tax by Function and Protected/Non-Protected Classification			
Description	Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax	A		в
Other			-
Total (Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up			-
Statement as to which account the (excess) / deficient ADIT is recorded and to which account the balance is being amortized.     Statement as to which method is being used to amortize protected (excess) / deficient ADIT     Statement of the mentitations prevents) / deficient ADIT     Statement of the mentitations prevents) / deficient ADIT			

-							TABLE 3: Annual Traci	king of (Excess) /	Deficient Accumulate	ed Deferred Income Tax							-		TABI	E 4: INFORMATION O		
-						FERC Transmission	Allocable Excess Defer	red Income Tax							Formula Rate Inputs		**C ***** **	n and ADIT are a				recorded in either FERC
						Protected (Exces	s) / Deficient ADIT (RSGI	(N				Non-Pro	otected		Unarr	ortized	01055-0	p and Abri are i	192 2 or 2E4 and the	Se. For accounting pu	ther FERC Account 190	2010ed in either FERG
		Remaining		nission	Remaining		eneral	Remaining	Inta	ngible Balance]	Remaining	(Excess) / De		Annual	(Excess) / E					ADIT IS recorded in er		
		Regulatory		Balance]	Regulatory		Balance]	Regulatory	[Intial I	Balance]	Regulatory	[Intial B		Amortization		Average			(Excess) / Deficient		Regulatory	ADIT
#	Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)**
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# Attachment 2 - Taxes Other Than Income Worksheet

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

Criteria for Allocation:

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

# PacifiCorp Attachment 3 - Revenue Credit Worksheet

		Notes	Reference	Value
Account 454 - Rent from Electric Property				
Rent from Electric Property - Transmission Related				1,343,3
2 Pole Attachments - Transmission Related				381,1
3 Distribution Underbuild - Transmission Related			detail below	555,7
4 Various Rents - Transmission Related				1,977,6
5 Miscellaneous General Revenues			detail below	60,1
6 Account 454 subtotal			(Sum Lines 1-5)	4,318,1
Account 456 - Other Electric Revenues (Note 1)				
7 Transmission for Others		Note 3	Attachment 13	7,126,03
8 Net revenues associated with Network Integration Trai	nsmission Service (NITS) for which the	Note 3		
load is not included in the divisor		Note 5		
9 Short-term firm and non-firm service revenues for which the Terrane inside a construction of the Terrane inside a con	ch the load is not included in the divisor		Attachment 13	143,374,80
received by Transmission Owner Facilities Charges including Interconnection Agreemer		Note 2		
·	115	Note 2	A	2,092,79
			Account 456.2	279,76
2 Account 456 subtotal			(Sum Lines 7-11)	152,873,39
3 Appendix A input: Gross Revenue Credits			(Sum Lines 6 &12) =	157,191,52
			(Sum Lines 6 &12)	157,191,52
Detail for selected items above			(Sum Lines 6 &12)	157,191,52
Detail for selected items above Miscellaneous General Revenues			(Sum Lines 6 &12)	
Detail for selected items above Miscellaneous General Revenues Rents - General			(Sum Lines 6 &12)	157,191,52
Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases			(Sum Lines 6 &12)	178,85
Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon			(Sum Lines 6 &12)	178,85
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			(Sum Lines 6 &12)	178,8
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			(Sum Lines 6 &12)	178,85 449,27
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			(Sum Lines 6 &12)	178,85
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			(Sum Lines 6 &12)	178,8 449,2
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			(Sum Lines 6 &12)	178,8 449,2 628,1
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			(Sum Lines 6 &12)	178,8 449,2 628,1 9.5

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

# Notes

- Note 1 All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit or included in the peak on line 171 of Appendix A.
- Note 2 If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
   Note 3 If the facilities associated with the revenues are not included in the formula, the revenue is
- Note 3 If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

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

	Return and Taxes with 100 Basis Point increase in ROE
A	100 Basis Point increase in ROE and Income Taxes
В	100 Basis Point increase in ROE

Appendix A input: Line 127 + Line 137 from below 510,586,429 1.00%

			Notes	Reference (Appendix A Line or Source)	
17	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	50.08
18	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01
19	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	49.91
20	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.83
21	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75
22	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80
23	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.42
24	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00
25	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.39
26	Rate of Return on Rate Base ( ROR )			(Sum Lines 123 to 125)	7.81
27	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	104 540 77
mposite	Income Taxes Income Tax Rates				424,510,772
	Income Taxes	state purposes T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		Per state tax code	21.00 <sup>4</sup> 4.54 <sup>4</sup> 0.00 <sup>0</sup> 24.59 <sup>6</sup> 32.60 <sup>6</sup> 132.60 <sup>6</sup>
28 29 30 31 32 33	Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p = percent of federal income tax deductible for T CIT = T / (1-T) 1 / (1-T) ITC Adjustment			Per state tax code	21.00 4.54 0.00 24.59 32.60 132.60
1 <b>posite</b> 28 29 30 31 32 33	Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p = percent of federal income tax deductible for T CIT = T / (1-T) 1 / (1-T)			· · ·	21.00 4.54 0.00 24.59 32.60 132.60
nposite 28 29 30 31 32 33 33 34	Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p = percent of federal income tax deductible for T CIT = T / (1-T) 1 / (1-T) ITC Adjustment	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		Per state tax code	21.00 4.54 0.00 24.59 32.60 132.60 (248,00
mposite 28 29 30 31 32	Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p = percent of federal income tax deductible for T CIT = T / (1-T) 1 / (1-T) ITC Adjustment Amortized Investment Tax Credit	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		Per state tax code Attachment 5	21.00 4.54 0.00 24.59 32.60



#### Plant in Service Worksheet nt A Line #s, De s, Form 1 Page #s an Calculation of Transmission Plant In Service December Source Footnotes Year Baland 204.58b 2022 8,046,307,902 January February 2023 2023 2 Monthly Balances 8.050.950.400 Monthly Balances 8,062,987,84 4 March Monthly Balances 2023 8,057,868,01 April Monthly Balances 2023 8,059,091,82 May June Monthly Balances Monthly Balances 2023 2023 8,060,189,387 8,091,129,655 8 July 9 August Monthly Balances 2023 8,105,985,796 Monthly Balances 2023 8,125,398,434 10 September 11 October Monthly Balances Monthly Balances 2023 2023 8,135,361,280 8,149,412,951 12 November 13 December Monthly Balances 2023 8,171,206,100 8,211,445,572 204.58g (line 13) 2023 15 14 Transmission Plant In Service (Note M) 8,211,445,572 Appendix A input Projection Calculation of Distribution Plant In Service Source 204,75b Year 2022 Balanc 8.466.404.321 16 January 17 February 18 March Monthly Balances 2023 8,495,068,456 Monthly Balances Monthly Balances 2023 2023 8,521,034,487 8,567,192,137 2023 2023 8,602,086,554 8,626,998,136 19 April Monthly Balances 20 May Monthly Balances 20 May 21 June 22 July 23 August Monthly Balances 2023 8,678,761,553 Monthly Balances 2023 8,723,463,65 Monthly Balances 2023 8,766,867,463 8,829,476,843 24 September 25 October Monthly Balances 2023 Monthly Balances 2023 8,870,530,76 26 November 27 December 8,907,779,60 Monthly Balances 2023 204.75g 2023 9,049,257,83 28 Distribution Plant In Service (line 27) Projection 9.049.257.83 Calculation of Intangible Plant In Service December Source 204.5b Year 2022 Baland 1,128,981,210 30 December 19 31 Intangible Plant In Service 204.5g 2023 1 133 971 84 (line 30) 1,133,971,846 Appendix A input (Note N) Projection Calculation of General Plant In Service December Source Year Balanc 1,465,275,063 1,537,122,609 204.99b 2022 33 December 18 34 General Plant In Service 204.99a 2023 (line 33) (Note N Projection 1,537,122,609 Appendix A input Calculation of Production Plant In Service 35 December Source Year Baland 13,506,299,204 204 46b 2022 36 January 37 February 38 March Monthly Balances 2022 2023 2023 13,494,439,802 Monthly Balances Monthly Balances 2023 13,499,150,961 39 April Monthly Balances 2023 13 512 540 17 40 May Monthly Balances 2023 13,544,846,085 41 June 42 July Monthly Balances Monthly Balances 2023 2023 13,541,398,150 13,541,699,724 43 August 44 September Monthly Balances Monthly Balances 2023 2023 13 543 129 80 13,589,703,534 45 October 46 November Monthly Balances Monthly Balances 2023 2023 13,608,634,26 13,723,270,14 47 December 204.46g 2023 13,656,624,982 48 Production Plant In Service 13,656,624,982 (line 47) Projection 49 Electric Plant Sold 204.102g (sum lines 14, 28, 31, 34, 48, & 49) 33,588,422,848 Appendix A input 6 50 Total Plant In Service (Note M) Projection



	Depreciation Worksheet					
	Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
	alculation of Transmission Accumulated Depreciation	Source		Year	Balance	
51 De	ecember	Prior year 219.25c		2022	2,146,075,860	-
52 Ja	nuary	Monthly Balances		2023	2,155,421,574	
53 Fe		Monthly Balances		2023	2,164,629,842	
54 Ma		Monthly Balances		2023	2,164,526,202	
55 Ap				2023		
		Monthly Balances			2,175,134,391	
56 Ma		Monthly Balances		2023	2,185,791,599	
57 Ju		Monthly Balances		2023	2,196,268,594	
58 Ju	ly	Monthly Balances		2023	2,207,262,588	
59 Au	iaust	Monthly Balances		2023	2,216,235,417	
	ptember	Monthly Balances		2023	2,231,529,165	
61 Oc		Monthly Balances		2023	2,240,712,225	
	ovember	Monthly Balances		2023	2,249,169,892	
63 De		219.25c		2023	2,258,536,004	-
5 64 <b>Tr</b>	ansmission Accumulated Depreciation	(line 63)	(Note M)	Projection	2,258,536,004	Appendix A input
	alculation of Distribution Accumulated Depreciation	Source		Year	Balance	
65 De	ecember	Prior year 219.26c		2022	3,234,824,181	· ·
66 Ja		Monthly Balances		2023	3,242,267,694	
67 Fe		Monthly Balances		2023	3,251,781,751	
68 Ma		Monthly Balances		2023	3,261,741,117	
69 Ap		Monthly Balances		2023	3,270,786,586	
70 Ma		Monthly Balances		2023	3,279,324,172	
71 Ju	ne	Monthly Balances		2023	3,290,369,939	
72 Ju	lv.	Monthly Balances		2023	3,299,691,676	
73 AL		Monthly Balances		2023	3,309,636,825	
	ptember	Monthly Balances		2023	3.317.092.307	
75 Oc		Monthly Balances		2023	3,326,521,498	
	ovember	Monthly Balances		2023	3,335,206,347	
77 De	ecember	219.26c		2023	3,342,434,416	-
78 Di	stribution Accumulated Depreciation	(line 77)		Projection	3,342,434,416	
Ca	Iculation of Intangible Accumulated Depreciation	Source		Year	Balance	
	ecember	Prior year 200.21c		2022	736,465,711	
	ecember	200.21c		2023	781,734,972	
	ccumulated Intangible Depreciation	(line 80)	(Note N)	Projection	781,734,972	Appendix A input
OT AL	cumulated intaligible Depreciation	(inte 60)	(NOLE IN)	FIOJECIION	101,134,512	Appendix A liput
<b>C</b>	alculation of General Accumulated Depreciation	Source		Year	Balance	
	ecember	Prior year 219.28c		2022	565,097,827	-
	ecember	219.28c		2023	579,316,418	-
6 84 <b>A</b> o	cumulated General Depreciation	(line 83)	(Note N)	Projection	579,316,418	Appendix A input
		-				
	alculation of Production Accumulated Depreciation	Source		Year	Balance	
	ecember	Prior year 219.20 through 219.24		2022	5,395,121,233	
86 Ja	nuary	Monthly Balances		2023	5,435,627,506	
87 Fe	bruary	Monthly Balances		2023	5,481,685,610	
88 Ma		Monthly Balances		2023	5.530.472.636	
89 Ap		Monthly Balances		2023	5,577,198,834	
				2023		
90 Ma		Monthly Balances		2023	5,626,354,394	
91 Ju		Monthly Balances		2023	5,657,686,844	
92 Ju	ly	Monthly Balances		2023	5,703,191,891	
93 AL		Monthly Balances		2023	5,747,447,629	
	ptember	Monthly Balances		2023	5,799,544,890	
95 O		Monthly Balances		2023	5.843.807.627	
		Monthly Balances		2023	5,890,558,837	
96 No		219.20 through 219.24		2023	5,845,480,037	-
97 De				Projection	5,845,480,037	
97 De	oduction Accumulated Depreciation	(line 97)				
97 <u>De</u> 98 <b>Pr</b>	oduction Accumulated Depreciation	. ,				
97 <u>De</u> 98 <b>Pr</b>		(line 97) (sum lines 64, 78, 84, & 98)	(Note M)	Projection	12,025,766,875	Appendix A input
97 <u>De</u> 98 <b>Pr</b> 99 <u>Ac</u>	oduction Accumulated Depreciation	. ,	(Note M)		12,025,766,875	Appendix A input

#### PacifiCorp Attachment 5 - Cost Support

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

#### ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission related portion	Appendix A input	Details
Amortized Investment Tax Credit			Net Plant Allocator		
133 Utility Investment Tax Credit Adj Net (411.4)	114.19c	(764,880)	32.42%	(248,008)	
Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base					
	Current beg of year balance266 footnotes Current end of year balance266 footnotes	20,920 16,629			
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Average	18,775	32.42%	6,088	(enter negative in Appendix A)

#### Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Transmission Related	Non-transmission Relat	ed Details
Land Held for Future Use	Prior Year	214.47d	14.174.575	2,112,145	12.062.430	Detail for transmission-related value on Attachment 12
	Current Year	214.47d	14,174,575	2,112,145	12,062,430	Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A input	Projection		2,112,145		current end-of-year balance

Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Α	diusted Total	Details
				,	
ided Membership Dues Expense					
eu membership Dues Expense					
FERC Form No. 1 page 335		Total	Included	Excluded	
Page 335, Line 1 (Industry Association Dues)					
American Clean Power	component of 335 Ln 1b	326,563		326,563	
American Council on Renewable Energy	component of 335 Ln 1b	37,739		37,739	
Association of Edison Illuminating Companies	component of 335 Ln 1b	9,022		9,022	
Center for Climate and Energy Solutions	component of 335 Ln 1b	10,161		10,161	
Clean Power	component of 335 Ln 1b	5,443		5,443	
Council on State Taxation	component of 335 Ln 1b	1,282		1,282	
Edison Electric Institute	component of 335 Ln 1b	1,120,633	1,120,633		
Intermountain Electrical Association	component of 335 Ln 1b	9,500		9,500	
National Joint Utilities	component of 335 Ln 1b	11,750		11,750	
North American Transmission Forum	component of 335 Ln 1b	108,004	108,004		
Northwest Public Power Association	component of 335 Ln 1b	1,625		1,625	
Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	42,985		42,985	
Renewable Energy Wildlife Institue	component of 335 Ln 1b	19,000		19,000	
Rocky Mountain Electrical League	component of 335 Ln 1b	22,500		22,500	
The National Hydropower Association, Inc.	component of 335 Ln 1b	43,564		43,564	
UMS GROUP INC	component of 335 Ln 1b	51,008		51,008	
Western Energy Institute	component of 335 Ln 1b	14,220		14,220	
Western Power Trading Forum	component of 335 Ln 1b	43,801		43,801	
• •	Page 335, Line 1 Subtotal	1,878,799			
Page 335, Lines 6 - 35 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
Lines 6 - 34	Page 335, Lines 7-34	311.669		311.669	
Other (Individually less than \$5,000)	Page 335, Lines 7-34 Page 335, Line 35	118,985		118.985	
	rage 555, Elle 55	110,965		110,905	
Rating Agency and Trustee Fees	Page 335, Lines 36-41	496,143	496,143		
Total	(Note C)	Appendix A Input		1,080,814	
	/			,,	
uthorized filed PBOP expense		Annual Update Information	-1 Elian	1.236.851	
Authonzed filed PBOP expense Actual PBOP expense		Annual Update Information Attachment 17 total	ai riing	1,236,851	
Actual PBOP expense Actual PBOP Expense Adjustment			Designation		Naminal Filled Concerns minus Astron Frances
Actual PDOP Expense Adjustment		Appendix A Input	Projection	Ú Au	thorized Filled Expense minus Actual Expense
ty Insurance					
Property Insurance Account 924		320.185b		5,369,323	
	(Note F)	Appendix A Input		5,369,323	

#### PacifiCorp Attachment 5 - Cost Support

#### Regulatory Expense Related to Transmission Cost Support

			Transmission	
			Related	
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instruction	ns	Form No. 1 Amount A	ppendix A input Non	-transmission Related Detai
Directly Assigned A&G				
Specific Transmission related Regulatory Expenses				
Federal Energy Regulatory Commission:				
Annual Fee	350.20d	3,396,191	3,396,191	
Annual Fee - hydro	350.21d	4,046,608		4,046,608
Transmission Rate Case	350.22d	251,125	251,125	
Other Regulatory	350.23d	1,133,247	318,044	815,203
67 Total	sum	8,827,171	3,965,360	4,861,811

#### Safety Related Advertising Cost Support

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

## Education and Out Reach Cost Support

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

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

# Adjustments to Transmission O&M

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

# Appendix A Line #s. Descriptions. Notes. Form 1 Page #s and Instructions Amount Description & Documentation Net Revenue Requirement 0 Appendix A Line #s. Description & Documentation 168 Facility Credits under Section 30.9 of the OATT 0 Appendix A Line #s. Description & Documentation 168 Interest on Network Upgrade Facilities 0 Appendix A Line #s. Description & Documentation Appendix A Line #s. Descriptions. Notes. Form 1 Page #s and Instructions Amount Description & Documentation Interest on Deposits Interest conse on Cluster Study, Commercial Readiness and Site Control Deposits Attachment 18 Enter Negative 169 Net Interest screens on Cluster Study, Commercial Readiness and Site Control Deposits Attachment 18 Enter Negative 15,153,246 (9.421,169) 5,732,078 Appendix A Input

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

#### PacifiCorp Attachment 5 - Cost Support

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

#### Less Regulatory Asset Amortizations Account 930.2

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

# PacifiCorp

## Attachment 6 - Estimate and Reconciliation Worksheet

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

# Worksheet Step Month 1 April

Year Year 2

Action

TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010) Rev Reg based on Year 1 data
 Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)

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

_	Plant In Service										CWIP
ſ	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions
	Other Transmission PIS		Energy Gateway	Transmission CWIP							
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)
CWIP Balance Dec (prior year)											
Jan	14,657,398	-	8,794	-	140,166	-	209,729		-	358,689	
Feb	18,917,979	-	(3,722)	-	22,832	-	(174,800)		-	(155,690)	
Mar	30,478,683		307		(72,230)		5,063,976		-	4,992,053	
Apr	30,466,947				1,487,900		2,800		-	1,490,700	
May	60,189,377	-		-	509,300	-	5,000,000		-	5,509,300	
Jun	98,969,246	-		-	550,000	-	-		-	550,000	
Jul	27,732,001	-		-	24,315,000	-	-		-	24,315,000	
Aug	39,528,512				2,445,000			-		2,445,000	
Sep	11,347,616	-		-	214,705,000	-	-		-	214,705,000	
Oct	61,973,649	-		-	9,085,354	-	-		-	9,085,354	
Nov	20,708,538	-		75,819,889	11,885,000	-	2,176,530,455		-	2,264,235,344	
Dec	59,464,657			25,658	48,300,000		7,438,000		-	55,763,658	
Total	474,434,603		5,379	75,845,547	313,373,322		2,194,070,160		-	2,583,294,408	
New Transmission F	Plant Additions and CWIP (weighte	ed by months in service)									

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

	Plant In Service				CWIP	
(L)	(M)	(N)	(O)	(P)	(Q)	(R)
	Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWIP	Transmission CWIP
Weighting	Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(O / 13)
13	-	-		-		
12	175,888,771	4,304,268	13,529,905.43	331,098	-	
11	208,097,770	(1,712,590)	16,007,521	(131,738)	-	
10	304,786,831	49,920,530	23,445,141	3,840,041		
9	274,202,522	13,416,300	21,092,502	1,032,023		
8	481,515,015	44,074,400	37,039,617	3,390,338		
7	692,784,723	3,850,000	53,291,133	296,154		
6	166,392,009	145,890,000	12,799,385	11,222,308		
5	197,642,561	12,225,000	15,203,274	940,385		
4	45,390,464	858,820,000	3,491,574	66,063,077		
3	185,920,946	27,256,062	14,301,611	2,096,620		
2	41,417,076	4,528,470,688	3,185,929	348,343,899		
1	59,464,657	55,763,658	4,574,204	4,289,512		
	2,833,503,345	5,742,278,316	217,961,796	441,713,717		

659,675,512

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

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

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

S - Schedule 1 Reconciliation

7 April Year 3 Reconciliation - actual data \$ - Result of Formula for Reconciliation

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

Line 1	New Plant Carrying C	harge		
2	Fixed Charge Rate		outions in Aid of Construction (CIAC)	
		Formula Line		
3	A	157	Net Plant Carrying Charge without Depreciation	12.1650%
4	в	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	12.7089%
5	C		Line B less Line A	0.5438%

# FCR if CIAC D

158 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes 4.9874%

Transmission PIS Actuals

(Energy Gateway Segment B-H)

58.00

No 50

12.1650%

12.4369%

1,893,870,114

# 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.

Transmission CWIP

(Energy Gateway only)

No 0

12.1650%

12.1650%

Columns and rows may be added to accommodate more projects

8	Useful life of the project	Life
	"Yes" if the customer has paid a lumpsum payment in the amount of the investment	
9	on line 29, Otherwise "No"	CIAC (Yes or No)
10	Input the allowed increase in ROE	Increased ROE (basis points)
	From line 3 above if "No" on line 13 and	
11	from line 7 above if "Yes" on line 13	9.8% ROE
12	Line 14 plus (line 5 times line 13)/100	FCR for This Project
13	13 Month Net Plant or CWIP Balance	Investment

13	13 WORLINGLEIMILULOWIE BAIAIICE	Ir
14	Actual or estimated depreciation expense	A

ense A	nnual Depreciation Expe	inse	-			32,652,933			6,394,585									
-			Plant or CWIP			13 Month Net Plant or			13 Month Net Plant or CWIP			13 Month Net Plant or CWIP						Credit
		Invest Yr	Balance	Depreciation	Revenue	CWIP Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	(incentive minus without)
	/ 9.8 % ROE	2010	-		-	287,225,425	4,836,783	39,777,820	-		-			-	\$ 39,777,820		\$ 39,777,820	
	/ Increased ROE	2010	-	-	-	287,225,425	4,836,783	40,558,849	-	-	-	-		-	\$ 40,558,849	\$ 40,558,849		\$ 781,02
	/ 9.8 % ROE	2011		-	-	784,113,653	13,727,954	109,115,555	-		-	-		-	\$ 109,115,555		\$ 109,115,555	
	/ Increased ROE	2011		-	-	784,113,653	13,727,954	111,247,732	-		-	-		-	\$ 111,247,732	\$ 111,247,732		\$ 2,132,17
	/ 9.8 % ROE	2012		-	-	785,864,997	13,960,855	109,561,507	-		-	-		-	\$ 109,561,507		\$ 109,561,507	
	/ Increased ROE	2012		-	-	785,864,997	13,960,855	111,698,446	-		-	-		-	\$ 111,698,446	\$ 111,698,446		\$ 2,136,93
	/ 9.8 % ROE	2013	-		-	1,039,140,449	18,682,869	145,094,537	-		-			-	\$ 145,094,537		\$ 145,094,537	
	/ Increased ROE	2013	-		-	1,039,140,449	18,682,869	147,920,187	-		-			-	\$ 147,920,187	\$ 147,920,187		\$ 2,825,65
	/ 9.8 % ROE	2014	-	-		1,164,054,968	21,135,829	162,743,376			-	-	-		\$ 162,743,376		\$ 162,743,376	
	/ Increased ROE	2014	-		-	1,164,054,968	21,135,829	165,908,697	-		-	-		-	\$ 165,908,697	\$ 165,908,697		\$ 3,165,32
	/ 9.8 % ROE	2015	-		-	1,350,166,903	24,782,100	189,030,206	-		-	-		-	\$ 189,030,206		\$ 189,030,206	
v	/ Increased ROE	2015			-	1,350,166,903	24,782,100	192,701,605	-		-	-	-	-	\$ 192,701,605	\$ 192,701,605		\$ 3,671,395
V	/ 9.8 % ROE	2016	-	-	-	1,463,059,094	29,386,385	207,367,851	-	-	-	-		-	\$ 207,367,851		\$ 207,367,851	
V	/ Increased ROE	2016	-	-	-	1,463,059,094	29,386,385	211,346,229	-	-	-	-		-	\$ 211,346,229	\$ 211,346,229		\$ 3,978,378
v	/ 9.8 % ROE	2017	-			1,439,903,455	29,467,919	204,632,497						-	\$ 204,632,497		\$ 204,632,497	
v	/ Increased ROE	2017		-	-	1,439,903,455	29,467,919	208,547,909	-		-	-		-	\$ 208,547,909	\$ 208,547,909		\$ 3,915,413
v	/ 9.8 % ROE	2018		-	-	1,413,360,220	27,214,371	199,149,957	-		-	-		-	\$ 199,149,957		\$ 199,149,957	
v	/ Increased ROE	2018	-			1,413,360,220	27,214,371	202,993,193	-						\$ 202,993,193	\$ 202,993,193		\$ 3,843,23
v	/ 9.8 % ROE	2019	-			1,386,203,297	27,215,321	195,847,262	-						\$ 195,847,262		\$ 195,847,262	
v	/ Increased ROE	2019	-			1,386,203,297	27,215,321	199,616,652	-						\$ 199,616,652	\$ 199,616,652		\$ 3,769,39
v	/ 9.8 % ROE	2020	-			1,471,003,295	28,854,427	207,802,307	-						\$ 207,802,307		\$ 207,802,307	
v	/ Increased ROE	2020	-			1,471,003,295	28.854.427	211,802,287				-			\$ 211,802,287	\$ 211,802,287		\$ 3,999,981
W	/ 9.8 % ROE	2021	-			1,965,162,841	38,264,499	277.326.998				-			\$ 277.326.998		\$ 277,326,998	
W	/ Increased ROE	2021	-			1,965,162,841	38,264,499	282,670,706				-			\$ 282.670.706	\$ 282.670.706		\$ 5,343,700
v	/ 9.8 % ROE	2022				1.921.488.942	38,164,915	271,914,474				-			\$ 271,914,474		\$ 271,914,474	,
	/ Increased ROE	2022				1.921.488.942	38,164,915	277,139,423							\$ 277,139,423	\$ 277,139,423		\$ 5,224,949
	/ 9.8 % ROE	2023				1,893,870,114	38.337.274	268,726,997							\$ 268,726,997	•	\$ 268,726,997	• •,,•
	/ Increased ROE	2023				1.893.870.114	38.337.274	273.876.844							\$ 273.876.844	\$ 273.876.844		\$ 5,149.84
	/ 9.8 % ROE	2024				1.880.788.917	38,787,941	267.586.334	438.516.424	6.394.585	59.740.206				\$ 327.326.540		\$ 327,326,540	• •,•••,•
	/ Increased ROE	2024				1,880,788,917	38,787,941	272,700,610	438.516.424	6,394,585	60,932,628				\$ 333,633,238	\$ 333.633.238		\$ 6,306,69
	/ 9.8 % ROE	2025				1,000,700,011	00,101,011	212,100,010	400,010,424	0,001,000	00,002,020				\$ 000,000,200	000,000,200	s -	÷ 0,000,00
	/ Increased ROE	2025													š .	s .	•	s .
	/ 9.8 % ROE	2026													š .	•	s -	÷
	/ Increased ROE	2026													¢ .	e	•	e .
	/ 9.8 % ROE	2027													¢ .	Ŷ	s -	*
	/ Increased ROE	2027													¢ .	e	<b>J</b>	e .
	/ 9.8 % ROE	2027		-	-		-			-				-	e .	• -	s -	•
	/ Increased ROE	2028					-			-				-	e -	e	•	e
	/ 9.8 % ROE	2028			-							-		-	а - е	ə -	s -	۰ °
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W	/ Increased ROE	2029		-	-				-	-	-			-	ə -	۰ ·		۰ ·
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Transmission PIS Projection (Energy Gateway Segment B-H)

12.1650%

12.1650%

58.00

No 50

12.1650%

12.4369%

438,516,424

# $\begin{array}{c} 15 \\ 16 \\ 17 \\ 18 \\ 19 \\ 20 \\ 22 \\ 23 \\ 4 \\ 25 \\ 26 \\ 7 \\ 29 \\ 30 \\ 13 \\ 33 \\ 34 \\ 35 \\ 36 \\ 37 \\ 8 \\ 39 \\ 40 \\ 14 \\ 43 \\ 44 \\ 50 \\ 51 \\ 25 \\ 35 \\ 56 \\ \end{array}$

#### PacifiCorp Attachment 8 - Depreciation Rates

#### Applied Depreciation Rates by State - 2023

New	Oregon		Washingt	on	Californi	a	Utah		Wyomin	g	AZ, CO, MT	, NM	Idaho		Company
Row A/C Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
	(a)	(b)	(c)	( d)	(e)	(f)	(g)	( h)	(i)	(j)	(k)	(I)	(m)	(n)	(0)
1         350.2 Land Rights           2         352 Structures and Improvements           3         353 Station Equipment           4         354 Towers and Fixtures           5         355 Poles and Fixtures           6         356 Overhead Conductors and Devices           7         357 Underground Conductors and Devices           9         358 Underground Conductors and Devices           9         359 Roads & Trails           10         Unclassified Transmission															1.06% 1.38% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21% 1.73%
11     389.2     Land Rights       12     390     Structures and Improvements       13     391.0     Office Furniture and Equipment - Furniture       14     391.2     Office Furniture and Equipment - Personal Computers       15     391.3     Office Furniture and Equipment - Equipment       16     393     Store Equipment       17     394     Tools, Shop and Garage Equipment       18     395     Laboratory Equipment       19     397     Communication Equipment - Mobile Radio Equipment       20     397.2     Communication Equipment       21     398     Miscelianeous Equipment	1,200.00 108,420,219.61	1.82% 2.07%	95,314,98 14,113,885.28	2.50% 2.06%	4,333,090.05	0.00% 1.99%	97,061.28 104,655,492.38	2.05% 2.55%	74,314,75 21,492,815.65	1.87% 2.28%	243,969.91	0.00% 1.76%	4,867.64 15,544,215.60	1.70% 1.84%	5.00% 20.00% 12.50% 4.00% 5.00% 4.17% 5.00% 9.09% 5.00%
22         Unclassified General           23         302         Franchises and Consents           24         303         Iscellaneous Intangible Plant           25         390.1         Leasehold Improvements - Gen	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%	2.86% 6.15% 4.22%

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 1 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.

- 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 7 state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.

9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.

10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2022 amortization expense for each account.

11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.

12 If the depreciation expense and accumulated depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula

13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for

15 New FERC Sub-account 391.3 (Office Furniture and Equipment – Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp Attachment 9a - Load Divisor for Projection

											OATT	(Part II	- Networ	rk Service	) - Averaç	e of cum	ent year a	and prior	two years																				Other Ser	rvice																			
Column	e		fl	2		13	4		15	f6		17		18	19		f10		f11		12	f13		f14		15	f16		f17	f1	3	f19				j	1	2	ß		já	ğ		j															
Customer Class RS / SA	PacifiC NFS	orp BPA' N SA	NFO	BPA Gaz NFO SA 225	dey F	Clarke I UD IFO 735	BPA: Ben REA NFO SA 539	ton BPA V N Si	Oregon Vind VFO V 538	BPA C NFC SA 8	B EC ) 27	PA Airpo Solar NFO SA 865	BPA	A WEID NFO A 975	Tri-Sta NFO SA 62		lpine Ener olutions LL NFO SA 299	LC Bas	in Electri NFO SA 505	Dakota	lo. FO	USBR NFO SA 50		WAPA NFO SA 175	Renewa	ingrid Ibles, LLC IFO 1742	C Exel NFI SA 9	n I	BPA South East Idaho NFO SA 746		ls O	NTUA NFO SA 894	Total	#FO		UAM O RS	IS	UMPA OS RS 637	Deser OS RS 28	net A	Vestern Are Power dministratio OS RS 262/263	n	Tot	el OS															
Jan Feb March Agril May Jan Jan Jan Sept Oct Nev Dec Total Arug 12CP	10	8,577 8,480 7,970 7,586 8,096 0,064 0,897 0,764 9,681 7,700 8,294 8,768 6,878 8,906	5.84 7.15 6.51 6.36 5.64 6.41 5.93 6.81 5.49 6.31 6.17 5.69 74 6	3 3 3 3 3 3 3 3 3 3 3 3 3 3	23 27 22 24 13 179 81 170 32 00 32 00 32 40 3	32.18 33.33 28.34 25.13 13.37 19.06 16.63 20.00 13.56 19.28 25.58 31.13 278 23	0. 1. 1. 0. 0. 0. 0. 1. 1.	97 47 34 22 47 38 47 38 30 67 66 67 06 67 06 67 06 10 1	0.03 0.39 0.29 0.35 0.32 0.30 0.30 0.12 0.35 0.16 0.46 0.18 3 0 0		0.09 0.06 - - - - - - - - - - - - - - - - - - -	0.1 0.0 - - - - - - - - - - - - - - - - - -	3 18 13 12 1 1 3 0 0	0.01 0.01 0.01 0.47 1.23 1.33 1.35 1.04 0.49 0.01 0.01 6 0.01	19 20 21 17 13 15 15 16 15 16	26 78 41 49 52 02 46 69 31	15 15 17 19 20 21 18 16	.98 1.63 1.20 1.13 1.51 1.72 1.22	11.03 11.00 9.96 9.87 9.58 9.04 11.60 11.61 10.44 9.43 10.15 11.68 11.68 125 10		51.16 50.88 46.73 42.84 34.36 56.65 57.14 48.14 36.15 43.49 52.40 567 47		0.00 0.09 0.33 0.54 0.55 0.60 0.57 0.42 0.25 0.00 0.00 0.00 3 0	0.01 0.01 0.34 2.67 2.48 3.15 2.89 2.53 0.28 0.01 0.01 14 14		34.6 34.3 33.8 34.5 34.0 34.1 34.0 34.0 33.8 34.0 33.8 34.0 33.7 33.4 34.0 33.7 33.4 34.0 33.7 33.4 34.0 33.7 33.4 34.0 33.7 33.4 34.0 34.5 34.5 34.5 34.5 34.5 34.5 34.5 34.5		0.93 0.91 0.85 0.91 0.84 1.09 1.16 1.21 1.10 0.90 0.85 0.80 12 12 1	317. 318. 292. 231. 132.6 182.1 200.5 162.1 139.1 189.9 262.1 325.6 2,75	8 1 9 1 77 9 1 8 1 4 1 7 1 3 4 1 1 8	17.72 18.67 19.69 71.79 78.04 15.77 18.85 17.24 13.74 87.84 98.08 19.17 1,247 104	263 254 275 241 232 3.14 362 352 258 239 3.31 35 239 331 35 35 35 23 331 35 35 331 35 35 331 35 35 331 35 35 331 35 331 35 331 35 331 35 331 331		613 619 573 464 350 449 495 462 400 425 519 621 5,990 499			455 438 421 423 552 715 869 853 796 416 416 416 447 6,800 567	57 53 63 43 77 116 157 161 143 60 68 78 78 78 90		114 102 116 137 122 160 188 194 165 124 119 110 1,651 138	25 22 21 22 23 30 30 22 21 22 21 22 23 24 3,42 24 22 24 24 24 24 24 24 24 24 24 24 2	3 7 6 0 3 3 6 0 6 7 1		924 886 877 859 1,041 1,516 1,516 1,503 1,384 877 900 893 12,953 1,079															
	-																						041	T (Part II I	one.Term	Firm Poi	nt.to.Roin	Transmi	ission Serv	ire) - Proi	rtine																												
Column	g1		g2	<u>9</u> 3		g4	gő		g6	g7		98		g9	g10		g11		g12	9	13	g14	-	g15		16	g1		g18		9	g20	g2		g22	g	23	g24	g25		g26	g27	9	28	g29	930		g31	93	32	9	1							
Customer	PacifiC		BPA	Idaho Po	wer Idah	o Power	Avangn	The	rmo No. 1	Powe	rex.	Powerex	Po	werex	Power	x	Powerex	SI	ate of SD	Sacra Muncip Dis	amento xel Utility strict	Salt Rin Projec		'latskanie People's litty Distric	Eve t Biopor	rgreen ver, LLC	Garrett		Virport Sola	(US)	th rica LIP F	alls Creek	Energy	eepers	Tenaska	Sta Cap Grou	pital p Inc.	Losses	Power	rex	Powerex	Power	ax Pov	erex	Powerex	Power	ex	Powerex	City Rose	rvile		   r		I					Divisor
Class RS / SA	LTP		LTP A 656	LTP SA 21	2 54	.TP 1023	LTP SA 895		LTP L568	SA 1	9	LTP SA 1016	SA SA	LTP 1017	LTP SA 103	6	LTP SA 1036		LTP SA 779	LI SA	TP .863	LTP SA 80		LTP SA 899	L SI	.TP 1.874	LTI SA 9	5 R6	LTP SA 965	LT		LTP SA 868	LT SA 1	65	SA 1100	LI		LTP	LTP SA 70	0	LTP SA 701	LTP SA 70	2 SA	TP 748	LTP SA 749	LTP SA 9	8	LTP SA 996	SA		Total LTP		otal Network & OS	1% growt	Be	ind-the To feter	btal Network Load	Net	work + OS + LTP
Jan Feb March April Jal Jal Jal Jag Sept Oct Nov Dec Total Arg 1222P	2	1.855 1.855 1.855 1.855 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.955 1.855 1.855 1.855 1.855 1.855 1.950 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.950 1.950 1.950 1.950 1.950 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.950 1.950 1.950 1.855 1.	56 56 56 56 56 56 56 56 56 56 56 56 56 5		50 50 50 50 50 50 50	80 80 80 80 80 80 80 80 80 80 80 80 80 8	3	30 30 30 30 30 30 30 30 30 30 30 30 30 3	11 11 11 11 11 11 11 11 11 11 11 11 11		80 80 80 80 80 80 80 80 80 80 80 80 960	10 10 10 10 10 10 10 10 10 10 10 10 10 1	000000000000000000000000000000000000000	100 100 100 100 100 100 100 100 100 100		00 00 00 00 00 00 00 00 00 00 00 00 00		- - - 100 100 100 100 100 100 100	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 8		19 19 19 19 19 19 19 19 19 19 19 19 19 1	0.00	25 25 25 25 25 25 25 25 25 25 25 25 25 2	13 13 13 13 13 13 13 13 13 13 13 13 13 1		10 10 10 10 10 10 10 10 10 10 10 10 10 1	) ) ) ) ) ) ) ) ) ) ) ) ) ) ) ) ) ) ) )	10 10 10 10 10 10 10 10 10 10 10 10 10 1	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	99 99 99 99 99 80 80 80 80 80 80 99 99 99	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	ur i	28 28 28 28 28 28 28 28 28 28 28 28 28 2	222222222222222222222222222222222222222	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	25 25 25 25 25 25 25 25 25 25 25 25 25 2	113 113 113 113 113 113 118 118 118 118	1	100 100 100 100 100 100 100 100 100 100	10 10 10 10 10 10 10 10 10 10 10 10 10 1	0 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1	00 00 00 00 00 00 00 00 00 00 00 00 00	50 50 50 50 50 50 50 50 50 50 50 50 50 5	150 150 150 150 150 150 150 150 150 150		100 100 100 100 100 100 100 100 100 100	10 10 10 10 10 10 10 10 10 10 10 10 10 1	0 0 0 0 0 0 0 0 0 0 0 0 0	50 50 50 50 50 50 50 50 50 50 50 50 50 5	3,480 3,480 3,480 3,480 3,607 3,607 3,609 3,609 3,611 3,480 3,480 3,480 3,534		10,11- 9,98: 9,42: 8,900 9,48: 11,80: 12,900 12,72: 11,48: 9,00: 9,71: 10,28: 125,821		10,21) 10,08) 9,511 8,999 9,58- 11,921 13,038 12,868 11,581 9,09- 9,812 10,385	206 199 206 190 168 173 121 155 168 175 196 199 190 2,147	10,427 10,279 9,726 9,193 9,749 12,101 13,159 13,010 11,747 9,266 10,011 10,580 129,247 10,771		13,907 13,799 13,206 12,673 13,229 15,712 16,765 16,617 15,366 12,877 13,491 14,060 171,652 14,304

PacifiCorp	
Attachment 9a1 - Load(Current	Year)
2023	

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

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

Pacifi Attachment 9a1 - L		nt Year)			
	2022				

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

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

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

													OATT (Part	III - Network Se	ervice)									
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
										BPA Airport			Calpine Energy					Avangrid		BPA South East	BPA Idaho	3 Phases		
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD E	3PA: Benton REA BI	PA Oregon Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	Falls	Renewables Inc.	NTUA	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO		Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	
Jan	26	18:00	8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91		2.55	557
Feb	18	19:00	7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11		2.44	548
March	1	8:00	7,547	5.55	3.18	26.03	1.05	0.37	1.1		0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24		2.41	542
April	12	8:00	7,098	5.88	3.23	25.72	0.91	0.55		-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15		1.88	394
May	31	18:00	8,244	4.73	3.24	15.73	0.46	0.46	1.1		1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80		1.90	357
Jun	28	17:00	10,755	6.06	4.15	23.38	0.38		1.1		1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21		2.35	475
Jul	6	17:00	10,861	5.35	3.71	16.13	0.40	0.39	1.1	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66		2.73	484
Aug	12	17:00	10,546	6.35	3.73	22.08	0.39	0.16	1.1		1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85		2.55	450
Sept	9	17:00	9,459	5.51	3.23	13.99	0.29	0.38	1.1	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85		2.53	383
Oct	12	9:00	7,314	5.85	2.93	24.60	0.73		1.1		0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08		1.95	422
Nov	22	18:00	7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73		-	422
Dec	28	18:00	8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74		2.65	618
Total			104,380	65.7	39.8	279.7	9.1	3.4	0.7	0.6	7.5	199.8	197.1	121.5	544.0	3.5	15.8	412.8	16.9	2,577.9	1,129.3	-	25.9	5,651

					(	Other Service		
Column			j1	j2	j3	j4	j5	j
						Western Area		
						Power		
Customer			UAMPS	UMPA	Deseret	Administration		
Class			OS	OS	OS	OS		Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	RS 262/263		
Jan	26	18:00	427	56	107	305		89
Feb	18	19:00	400	58	109	278		84
March	1	8:00	379	43	95	340		85
April	12	8:00	414	76	141	213		84
May	31	18:00	548	56	109	302		1,01
Jun	28	17:00	731	126	166	317		1,34
Jul	6	17:00	870	156	190	323		1,53
Aug	12	17:00	834	147	227	303		1,51
Sept	9	17:00	772	137	155	298		1,36
Oct	12	9:00	375	50	137	227		78
Nov	22	18:00	399	59	129	291		87
Dec	28	18:00	461	53	115	294		92
Total			6,611	1,017	1,679	3,491		12,79

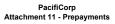
PacifiCorp Attachment 96 - Load Divisor for True up

										OATT (Part	III - Network Servic	08)														Other Service									
Column		e	f1	12	13	54	15	15	17	18	19	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	1		1	2 3	14		1							
Customer Class RS / SA	Day Tana	PaoliCorp NFS	BPA Yakama NFO SA 129	BPA Gazley NFO	BPA Clarke PUD E NFO	BPA: Benton REA E	BPA Oregon Wind NFO	BPA CEC NFO	BPA Airport Solar NFO	BPA WEID NFO	Tri-State NFO	Calpine Energy Solutions LLC NFO SA 250	Basin Electric	Black Hills NFO	USBR NFO	WAPA Re NFO	Avengrid mewables, LLC NFO SA 742	Exelon NFO SA 643	PA South East Idaho I NFO SA 745	BPA Idaho Falis NFD SA 747	NTUA NFO SA R94	Total NFO		AMPS U OS 1 15.297 R1	MPA Dese OS OS	Western Pow ret Adminis OS 80 RS 260	ver stration S	Total OS							
Jan Feb March April May Jan Jaf Aug Sept Oct Nov Dec Total Aug 12CP	30 8:00 2 8:00 27 9:00 4 9:00 19 17:00 30 18:00 21 17:00 16 17:00 8 17:00 30 8:00 28 8:00 18 18:00	8,695 8,114 7,840 9,222 0,10,523 0,10,523 0,10,760 0,8,528 7,948	9.0 7.4 7.1 7.0 6.8 6.8 6.8 7.9 5.6 7.9 5.6 7.6 7.6 7.6 7.6 7.6 7.6 7.6 7.6 7.6 7	1 3.39 2 3.36 1 3.38 0 3.22 7 3.72 8 3.59 4 3.91 1 3.14 8 3.14 2 3.71 6 2.81 1 41.04	15.10 20.59 11.40 21.78 26.58 21.08 267.30	1.82 1.55 1.57 1.58 0.49 0.41 0.41 0.31 0.99 1.37 0.96 11.88 0.99	0.08 0.58 0.50 0.02 0.02 0.21 0.49 0.49 0.49 0.51 0.31 0.31 0.31 0.25	0.05 0.03 - - - - - - - - - - - - - - - - - - -	0.100 0.10 0.09 - - - - - - - - - - - - - - - - - - -	0013 001 001 001 001 001 001 001 001 001	20,6120 19,565 17,955 15,577 12,555 10,333 15,48 15,933 12,522 20,94 18,543 12,523 20,94 18,543 192,899 196,077	17.20 17.20 16.94 19.87 18.72 20.63 21.94 17.49 14.87 15.28 16.19 21.287 17.74	12.52 10.33 9.65 10.11 8.71 6.79 11.12 11.51 9.14 10.74 9.95 10.74 9.95 121.51	61.05 47.61 45.99 42.14 31.35 44.04 54.52 55.49 40.05 45.69 43.80 42.76 554.68 554.68 45.22	0.26 0.26 0.59 0.53 0.60 0.37 0.01 0.01 0.01 0.01 3.21 0.27	001 002 001 001 221 1.13 3.12 2.75 2.40 0.01 0.01 0.01 11.69 0.97	33.05 32.94 35.16 33.20 33.05 33.62 33.62 33.62 33.42 33.447 34.42 32.69 404.63 33.72	0.54 0.55 0.59 0.60 0.65 0.63 0.68 0.63 0.68 0.60 0.51 0.53 7.35 0.61	400.62 352.69 270.41 143.42 167.17 264.26 164.02 124.11 272.63 293.21 283.29 2.894.75 241.23	112.18 116.85 107.13 90.71 79.82 104.87 123.40 123.74 100.30 88.25 101.63 111.82 1.260.70 105.06	272 266 325 327 291 488 589 567 529 408 497 473 5033 419	544.951 501.450 329.374 419.852 500.317 470.075 367.417 526.629 563.027 545.801 6,130		458 471 448 423 477 627 883 815 670 378 415 444	52 54 100 222 89 85 153 165 111 59 79 120	124 117 139 162 113 154 218 170 139 122 111 105	310 3202 222 222 225 335 226 305 226 301 2258 302 228 228 228 228 228 228 230 228 228 228 228 228 228 228 22	944 950 889 954 1,170 1,551 1,178 861 888 880 12,607 1,050,58							
Column		g1	g2	g3	94	q5	Q6	g7	gŝ	g9	g10	g11	OATT P	Part II Long-Term F	irm Paint-to-Pai g14	nt Transmission g15	service g16	g17	g18	g19	g20	g21	g22	g23	ç24 g2	92	5 g27	g28	g29 g30	0 g31	g32 g3	9 g	1		
Customer		PaoliCorp	Avangrid	Back Hills, Inc.	BPA	BPA	City of Roseville	Clatskanie Peoples Utiliti District	Clatskanie Peoples Utiliti District	Clatskanie Peoples Utilti District	Evergreen Bio	Idaho Power	Idaho Power	Thermo No 1 (CRYQ)	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex I	Powerex Pr	owerex Po	werex Next	ira: State o	Sacramento of SD Muncipal Utility District	Salt River Project Agricultural Improvement and Power District	Garmett Airport	Solar Falls Cree	Shell Energy k North America, Los LP	ies -			Divisor
Class RS / SA	Day Time	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP I	LTP LT	. LT	P LTP	LTP SA 809	LTP LT	P LTP	LTP SA 791	Total LTP	Total Network B	Sehind- Total the Network Meter Load	Network + OS + LTP
Asn Jan Feb March April May Jun Jun Jul Aug Sept Oct Nov Dec		1,855 1,855 1,855 1,855 1,855 1,950 1,950 1,950 1,950 1,950 1,950 1,955 1,855	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	2A 67 0 50 0 50		57 655 56 56 56 56 56 56 56 56 56 56 56 56	201 001 50 50 50 50 50 50 50 50 50 50 50 50 50	13 13 13 13 13 13 13 13 13 13 13 13 13 1		2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	01/074 10 10 10 10 10 10 10 10 10 10 10	58,212 - - - - - - - - - - - - - - - - - -	204 1023 50 50 50 50 50 50 50 50 50 50 50 50 50	04,000 11 11 11 11 11 11 11 11 11	80 100 80 80 80 80 80 80 80 80 80 80 80 80 8	30(700 100 100 100 100 100 100 100 100 100	100 100 100 100 100 100 100 100 100 100	307102 100 100 100 100 100 100 100 100 100	201 / 400 50 50 50 50 50 50 50 50 50 50 50 50 5	24 149 150 150 150 150 150 150 150 150 150 150	00 300 100 100 100 100 100 100 100 100 100	100 100 100 100 100 100 100 100 100 100	30 1010 33 1000 1000 1000 1000 1000 1000	x 1017 32 100 100 100 100 100 100 100 10	100 347 100 100 100 100 100 100 100 100 100 100	99 	113         26,003           4         19		30, 300 30, 3 10 10 10 10 10 10 10 10 10 10	48 48 48 48 48 48 48 48 48 48 48 48 48 4	244 (2) 5 25 5 124 5 124 5 124 5 124 5 125 1 105 1 105 3 105 5 105 5 105 5 124 5 124 9 0 1294 1 105	117         3,589           117         3,589           117         3,589           117         3,589           117         3,589           117         3,589           117         3,589           117         3,589           117         3,589           117         3,589           1122         3,716           1122         3,716           113         3,483           113         3,483           113         3,483           1147         43,385	10,639 10,294 9,548 9,231 10,612 12,574 12,652 10,173 9,335 9,652 9,635	156 10,795 182 10,476 189 9,738 166 9,397 154 9,349 163 10,976 155 12,630 149 12,831 156 10,329 172 9,508 190 10,041 212 9,545 192 9,548 1945 125,915	4,114 14,065 13,327 12,986 16,546 16,546 16,547 14,047 13,122 13,524 13,331 165,310
		22.735																																	

# PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

# Plant in Service - Accumulated Amortization Detail

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



Prepayments Detail - 2023

FERC Account	Account Number	Account Description	Category	20	022 Year-end Balance	2023 Year-end Balance	BoY-EoY Average	Other	100% Transmission		ant-related	Lab	oor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$	20,927,068	\$ 77,275,199	\$ 49,101,134			\$	49,101,134		
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$	2,814,336	\$ 3,207,357	\$ 3,010,847			\$	3,010,847		
	132013	Prep Ins-D&O Liability	Labor-related	\$	-	\$ -	\$-						
	132016	Prep Ins-Minority Owned Plants	Other	\$	321,949		\$ 351,072	\$ 351,072					
	132045	Prepaid Workers Compensation	Labor-related	\$	108,124	\$ 136,220	\$ 122,172					\$	122,17
	132055	Prepaid Employee Benefit Costs	Labor-related	\$	1,528,988	\$ 1,035,575	\$ 1,282,281					\$	1,282,28
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$	-	\$ -	\$-						
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$		•	\$-						
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$	22,741,356	\$ 24,138,271	\$ 23,439,813			\$	23,439,813		
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$	29,204	\$ 29,204	\$ 29,204	\$ 29,204					
	132924	Other Prepayments - Oregon DOE Fee	Other	S	757,036	\$ 681,956	\$ 719,496	\$ 719,496					
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	S	736,161	\$ 773,246	\$ 754,703	\$ 754,703					
	132096	Prepaid RECs for RPS (WA)	Other	s	-	\$ -	\$ -	\$ -					
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	s	3,922,186	\$ 29,684,253	\$ 16,803,219	\$ 16,803,219					
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale	Other	¢	2.399.927	\$ 10,453,882	\$ 6,426,905	\$ 6,426,905					
	132099	Prepaid WA GHG Wholesale - Current	Other	6	2,355,521	\$ 12,616,436	\$ 6,308,218	\$ 6,308,218					
	132310		Other	•	35,356		\$ 37,308	\$ 37,308					
	132310	Prepaid Rating Agency Fees Prepaid Surety Bond	Other	0	30,300	\$ 39,201	\$ 37,308 \$ -	\$ 37,308					
	132548			9	507.000	Ŷ		\$ 253.500					
		Prepaid Cedar Springs II	Other	3		\$ -							
	132551	Prepaid Dunlap	Other	\$	207,914		\$ 207,914	\$ 207,914					
	132557	Prepaid GlenRock I	Other	\$	185,437	\$ 213,626	\$ 199,531	\$ 199,531					
	132558	Prepaid GlenRock II	Other	\$	146,102	\$ -	\$ 73,051	\$ 73,051					
	132564	Prepaid High Plains	Other	\$	556,311	\$-	\$ 278,155	\$ 278,155					
	132567	Prepaid Leaning Juniper	Other	\$	282,370	\$ 282,370	\$ 282,370	\$ 282,370					
	132574	Prepaid McFadden Ridge	Other	\$	106,767	\$ 133,656	\$ 120,211	\$ 120,211					
	132577	Prepaid Rolling Hills	Other	\$	278,155	\$ 332,666	\$ 305,411	\$ 305,411					
	132580	Prepaid Seven Mile I	Other	\$	185,437	\$ 185,437	\$ 185,437	\$ 185,437					
	132581	Prepaid Seven Mile II	Other	\$	36,525	\$ 36,525	\$ 36,525	\$ 36,525					
	132603	Other Prepay-Ashton Plant Land	Other	\$	-	\$ -	\$ -	\$ -					
	132606	Other Prepay - Lease Commissions	Other	\$	-	\$ -	\$ -	\$ -					
	132620	Prepayments - Water Rights Lease	Other	\$	918,874	\$ 950,048	\$ 934,461	\$ 934,461					
	132621	Prepayments - Water Rights (Ferron Canal)	Other	S	557,594		\$ 557,594	\$ 557,594					
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	S	-	\$ -	\$ -	\$ -					
	132623	Prepaid Lake Side CUWCD Water Fee	Other	s		\$ -	\$ -	\$ -					
	132630	Prepaid OR Renewal & Habitat Restoration	Other	¢		s -	\$ -	\$ -					
	132650	Prepaid Dues	Other	e	375,000	\$ 1,836,474	\$ 1,105,737	\$ 1,105,737					
	132700	Prepaid Rent	Plant-related		42,667	\$ 1,030,474	\$ 21,333	φ 1,103,737		\$	21,333		
	132705			3	213,579	· ·	\$ 271,443	\$ 271,443		¢	21,333		
		Prepaid Pole Contact Rental	Other	>									
	132740	Prepaid O&M - Wind	Other	\$	86,856	\$ 83,763	\$ 85,309	\$ 85,309				•	
	132755	Prepaid Aircraft Maint	Labor-related	\$	83,714	\$ 167,299	\$ 125,507					\$	125,5
	132825	Prepaid LGIA Transmission	Other	\$	-	<b>\$</b> -	\$ -	\$ -					
	132831	Prepaid BPA Transmission - Wine Country	Other	\$	-	\$ -	\$ -	\$ -				l	
	132900	Prepayments - Other (Note 1)	Labor-related	\$	20,851,021	\$ 2,314,999	\$ 11,583,010	\$ 10,000,000				\$	1,583,0
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$	1,470,260		\$ 1,493,432	\$ 1,493,432					
	132903	Prep Fees-Utah Public Service Commission	Other	\$	3,387,132	\$ 3,454,128		\$ 3,420,630					
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$	293,574	\$ 312,487	\$ 303,031	\$ 303,031					
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$	-	\$ -	\$-						
	132910	Prepayments - Hardware & Software	Labor-related	\$	16,251,904	\$ 15,133,476	\$ 15,692,690					\$	15,692,6
	132926	Prepaid Royalties	Other	\$	-	\$ -	\$ -	\$ -					
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	S	-	\$ -	\$ -						
	132999	Prepayments - Reclass to Long-Term	Other	\$	(4,488,817)	\$ (2,515,259)		\$ (3,502,038)					
	134000	Long-Term Prepayments - Reclass from Current	Other	\$	4,488,817	\$ 2,515,259	\$ 3,502,038	\$ 3,502,038					
	134100	Prepaid CA GHG Retail - Non-Current	Other	ŝ	16.670.752	\$ 1.423.000	\$ 9.046.876	\$ 9.046.876					
	134100	Prepaid CA GHG Wholesale - Non-Current	Other	¢	6,906,034	\$ 1,425,639	\$ 4,165,837	\$ 4,165,837					
	134101	Prepaid CA GHG Wholesale - Non-Current Prepaid WA GHG Wholesale - Non-Current	Other	9	0,900,034	\$ 1,425,639 \$ 29,207,506	\$ 4,105,837 \$ 14,603,753	\$ 4,165,837 \$ 14,603,753					
	134102	LT Prepayments - Other	Other	9	-	\$ 29,207,506 \$ 250,000		,,					
4050000				\$	-								
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$	2,206,988	\$ 2,124,274	\$ 2,165,631	\$ 2,165,631					
	132304	Prepaid Interest - SERP Life Insurance	Other	\$	-	\$ -	\$ -	\$ -					
	203000	Discount on Short-Term Securities	Other	\$	-	\$ 1,569,760	\$ 784,880	\$ 784,880					
1655000	132400	Prepaid Mining Costs	Other	\$	750,000	\$ -	\$ 375,000	\$ 375,000		1			
		Total Prepayments	1	\$	129,879,658	\$ 224,499,606	\$ 177,189,632	\$ 82,810,845	\$-	\$	75,573,127	\$	18,805,6

 
 0.000%
 100.000%
 32.424%
 9.580%

 \$
 - \$
 - \$
 24,504,112
 \$
 1,801,524
 Allocator Total Allocated to Transmission by Category

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

# PacifiCorp Attachment 12 - Plant Held for Future Use

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

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

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

# PacifiCorp Attachment 13 - Revenue Credit Detail

# **Revenue Credit Detail**

# Other Service (OS) contracts

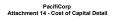
Description	Revenue	MW	As Filed 1=Revenue credit 0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,803,158	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	221,062	n/a	1
Deseret RS 280	0	139.7	0
Enel Cove Deferral Fee	0	n/a	1
Fall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

# Short-term revenue

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	84,255,672
Third parties	7,157,348
Total short-term firm	91,413,020
Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	22,913,022
	00 040 704
Third parties	29,048,764

# Short term firm and non-firm

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



					end)						Current Year	(month end)					ļ
	Operation to apply to monthly																
Appendix A Line	input columns at right	to left on monthly data)	Description (Account)	Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average		Bonds (221)	Form 1, pg 112, In 18 c,d	9.742.150.000	9.733.150.000	9.733.150.000	9,733,150,000	9.733.150.000	10.933.150.000	10.633.150.000	10.595.150.000	10.550.150.000	10.541.150.000	10.493.150.000	10.493.150.000	10.493.150.000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, In 19 c,d	0,742,130,000	8,733,130,000	8,735,130,000	8,733,130,000	8,733,130,000	10,833,130,000	10,000,100,000	10,333,130,000	10,000,100,000	10,541,150,000	10,485,150,000	10,485,150,000	10,483,130,000
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various In, col a,b	0	0	ő	0	ő	0	ő	ő	ő	0	ő	ő	ő
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, In 21 c,d	0	ő	0	0	ő	ő	ő	ő	ő	0	ő	ő	0
91	13-month average	26.147.759	Unamortized Discount (226)	Form 1, pg 112, In 23 c,d	26.507.474	26.390.741	26.274.007	26,157,273	26.040.540	26,451,144	26.341.918	26.232.693	26.123.467	26.014.241	25,905,016	25,795,790	25,686,565
92	13-month average	54,548,130	Unamortized Debt Expense (181)	Form 1, pg 111, In 69 c,d	49.255.311	49,137,915	48.875.636	49,177,740	48.896.130	57,731,049	58,240,959	58.086.614	57.820.071	58,417,369	58,128,795	57,826,865	57,531,239
93	13-month average	2,190,880	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, In 81 c,d	2.392.432	2.358.628	2.324.824	2,291,020	2,257,216	2,223,412	2,189,607	2,155,803	2,121,999	2.088.195	2.054.391	2.026.101	1,997,811
94	13-month average	17	Unamortized Premium (225)	Form 1, pg 112, In 22 c,d	227	0	0	0	0	0	0	0	0	0	0	0	0
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, In 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum	486,803,423	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 256-257, ln 33 m	37,832,164	37,706,102	37,756,596	37,775,966	37,761,965	40,385,866	42,602,230	42,493,795	42,277,992	42,119,855	42,047,011	41,804,739	42,071,306
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	4,869,407	Amort Debt Discount and Expense (428)	Form 1, pg 117, In 63 c (portion)	399,982	403,155	403,031	404,630	404,647	416,770	405,281	405,664	404,776	405,863	405,885	404,852	404,852
100	12-month sum	394,621	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	33,544	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	28,290	28,290
101	12-month sum	227	Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	227	227	0	0	0	0	0	0	0	0	0	0	0
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, In 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, In 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average		Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, In 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, In 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, In 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, In 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, In 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, In 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	10,301,551,338	Total Proprietary Capital	Form 1, pg 112, In 16 c,d	10,741,074,399	10,524,837,594	10,538,381,261	10,321,049,166	10,353,392,361	10,402,624,001	10,427,180,738	10,574,065,139	10,655,334,028	9,775,164,475	9,800,625,648	9,834,135,238	9,972,303,344
114	13-month average	82,824,114	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, In 12 c, d	80,131,356	80,499,951	82,549,795	82,160,943	78,564,968	76,443,851	74,367,106	79,678,701	82,466,242	85,414,777	82,942,106	91,253,232	100,240,451
115	13-month average (enter negative)	(9,228,081)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, In 15 c, d	(9,348,616)	(9,309,410)	(9,270,205)	(9,230,999)	(9,191,793)	(9,152,587)	(9,113,382)	(9,074,176)	(9,034,970)	(8,995,765)	(8,956,559)	(8,917,353)	(10,369,236)
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956

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

# PacifiCorp Attachment 15 - GSU and Associated Equipment

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

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

# PacifiCorp Attachment 16 - Unfunded Reserves

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

			Accrued	Liability:	Char	ged to:	Prior year	Current Year	Projection			By Ca	tegory		
Description	Account Calculation	Reserve type	SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end	Beg-/End-of-Year Average	Category	100% Transmission	Plant	Labor		Fotal Transmissio related Unfundeo Reserves
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	0 546526	555	(3.9)	(29.7)		Other				(16.803)	
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	0 546516	555	(2.4)	(10.5)	(6.4)	Other				(6.427)	
WA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248029	242	0 546516	555	0.0	(12.6)	(6.3)	Other				(6.308)	
Lidar (Wood Hollow)	Estimate by Legal	Unfunded	248070	242	0 545500, 545510	426.3	(1.9)	0.0	(1.0)	Other				(0.950)	
BTL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	0 545500, 545501,	426.5	(0.2)	(0.2)	(0.2)	Other				(0.150)	
Wholesale Contingent Liabilities	Estimate by C&T	Unfunded	248025	242	505502 0 505206	555	(0.0)	(0.0)	(0.0)					(0.030)	
Accum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	0 301913	456	(1.7)	(1.0)	(1.3)		(1.346)				
Accum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	0 310975	449.1	0.0	0.0	0.0	Other				0.000	
Trapper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	0 120163, 515100	151, 501	(11.0)	(10.2)	(10.6)					(10.625)	
Klamath Settlement Obligation - Hydro generation Accrued Right-of-Way Obligation (100% Transmission)	Estimate by Legal Estimate by RMP Finance	Unfunded Unfunded	289545 289955	253 253	0 545500	545 566, 567	0.0 (0.2)	0.0 (0.4)	0.0 (0.3)	Other 100% Transmission	(0.263)			0.000	
Accrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	0 582300	589	(1.8)	(1.9)	(0.3)	Other	(0.203)			(1.855)	
Prov for Injuries & Damages - General ("Other")	Estimate by Legal ("Other")	Unfunded	280310	228.2	0 545050	925	0.0	0.0	0.0	Other				0.000	
Prov for Injrs & Damages ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	0 545050	426.5	0.0	0.0	0.0	Labor			0.000		
Prov for Injrs & Damages ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	0 545050	925	(423.6)	(1,723.3)	(1,073.4)	Other				(1,073.428)	
Injuries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimate by Legal ("Labor")	Unfunded	116925 116925	228.2 228.2	0 545050 0 545050	426.5	0.0	0.0 350.0	0.0 183.0	Labor			0.000	183.000	
Injuries & Damages Reserve Risk (Insurance Recovery-"Other") Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other") Estimate by Legal ("Other")	Unfunded Unfunded	156909	228.2	0 545050 0 545050	925 925	16.0 235.0	498.8	366.9	Other Other				366.856	
Self-Insured Property Reserve - Pacific Power	Estimate by Legal ("Other")	Unfunded	280307	228.1	0 545000	925	(5.0)	(10.8)	(7.9)	Other				(7.899)	
Provision for Customer A/R (CSS)	Calculation based on actuals	Unfunded	118100	144	0 550750	904	(18.1)	(29.8)	(24.0)					(23.953)	
Provision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	0 550750	904	(0.0)	(0.2)	(0.1)	Other				(0.102)	
Bad Debt Reserve Joint Use	Calculation based on actuals	Unfunded	118155	172	0 301869	454	(0.0)	(0.1)	(0.0)	Other				(0.047)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue -	Unfunded	118157	144	0 550776	904	(0.1)	(0.2)	(0.1)	Other				(0.127)	
Provision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	0 550750	904	(0.1)	(0.1)	(0.1)	Other				(0.125)	
Bad Debt Reserve - Transmission Allowance for Accounts Receivable	Calculation based on actuals Calculation based on actuals	Unfunded Unfunded	118175 118176	144 144	0 550775 0 301913	904 456	(0.2)	(0.1) (30.4)	(0.2) (15.2)					(0.155) (15.221)	
Provision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	0 301119	440	0.0	0.0	(13.2)	Other				0.000	
Provision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	0 301119	440	0.0	0.0	0.0	Other				0.000	
inventory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	0 Various G/L's	506, 553, 557	(0.1)	(0.0)	(0.1)	Other				(0.055)	
nventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	0 516900	598	(1.0)	(1.0)	(1.0)	Other				(0.994)	
nventory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	0 Various G/L's	593, 598 557, 573, 598,	(0.4)	(0.5)	(0.5)	Other				(0.480)	
Construction Work-in-Progress (CWIP) Reserve	Estimate by PP/RMP Finance	Unfunded	148001	107	0 545990	935	(6.9)	(5.0)	(5.9)	Other				(5.950)	
CWIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	0 148019, 554702	108, 426.5	0.0	0.0	0.0	Other				0.000	
Incollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	0 550750	904	(0.2)	(0.2)	(0.2)	Other				(0.191)	
Accrued Liquated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	0 120151, 515100	151, 501	(4.3)	(4.9)	(4.6)	Other				(4.600)	
Accrual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	0 Various G/L's	Follows Labor	(3.1)	(2.4)	(2.7)	Labor			(2.747)		
Annual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	0 500410	Follows Labor	0.0	(4.7)	(2.3)	Labor			(2.342)		
401(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	0 501250	Follows Labor	(0.0)	(0.0)	(0.0)				(0.033)		
Safety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	0 500400	Follows Labor	(0.4)	(1.2)	(0.8)	Labor			(0.781)	0.000	
Citi Card Signing Bonus & Usage Bonus (Deferred Revenue) Accrued Liquated Damages (NonCurrent) - Naughton	Estimate by A/P Estimate by Mining	Prefunded Unfunded	289000 289540	253.99 253.99	0 Various G/L's 0 210675	Various 232	0.0	0.0 0.0	0.0	Other Other				0.000	
Control Eliquated Damages (NonContent) - Naughton	Lounate by Mining			200.00	0 2100/3		0.0	0.0		Other				0.000	
/acation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	0 500515	Follows Labor	(2.8)	(5.8)	(4.3)	Labor			(4.333)		
/acation Accrual IBEW 125 /acation Accrual IBEW 659	Calculation by Payroll Calculation by Payroll	Unfunded Unfunded	248182 248183	242 242	0 500517 0 500520	Follows Labor Follows Labor	(2.1)	(2.4) (2.5)	(2.2) (2.4)				(2.247) (2.397)		
Personal Time Accrual IBEW 77 - Chehalis	Calculation by Payroli Calculation by Payroli	Unfunded	248183	242	0 500520	Follows Labor	(2.3)	(2.5)	(2.4)				(2.397) (0.117)		
Personal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	0 500515	Follows Labor	(0.1)	(0.0)	(0.1)				(0.041)		
Personal Time Accrual UWUA 127	Calculation by Payroll	Unfunded	248187	242	0 500518	Follows Labor	(3.1)	(3.2)	(3.1)				(3.125)		
Personal Time Accrual UWUA 197	Calculation by Payroll	Unfunded	248188	242	0 500519	Follows Labor	(0.2)	(0.3)	(0.2)	Labor			(0.236)		
Personal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	0 500516	Follows Labor	(17.5)	(19.0)	(18.2)	Labor			(18.228)		
ick Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	0 500515	Follows Labor	(6.0)	(5.4)	(5.7)	Labor			(5.720)		
Supplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	0 501102	Follows Labor, 926	(1.4)	(1.0)	(1.2)	Other				(1.213)	
Pension - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	0 501105	Follows Labor, 926	(0.4)	0.0	(0.2)	Labor			(0.223)		
AS 158 SERP Liability	Calculation based on actuarial	Unfunded	280465	228.35	0 501115	Follows Labor, 926, 426.5	(41.6)	(41.3)	(41.5)	Labor			(41.471)		
FAS 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	Accum OCI / partially offsetting unfunded	299107	219	0 554032	Follows Labor, 926	12.4	13.7	13.1	Labor			13.073		
AS 112 Book Reserve	Calculation based on actuarial	SERP liability Unfunded	280330	228.3	0 501160	Follows Labor, 926	(18.7)	(20.2)	(19.5)	Labor			(19.469)		
Nasatch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	0 501160	Follows Labor,	(2.1)	(1.5)	(1.8)	Labor			(1.807)		
	a production paper on actualid		200400	220.0		926	(2.1)	(1.3)	(1.0)	Caboi					

Allocators	100.000%	27.173%	9.580%	0.000%	
Total (\$ millions)	(1.609)	0.000	(8.836)	0.000	(10.445)
Appendix A input					(10,445,347)

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

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

Notes:

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

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

PacifiCorp Attachment 18 - Imputed Interest Income on Cluster Study Deposits

	Prior Year (month end)	Current Year >	<b>`</b>										Current Year	
Description	December month end	2023 January month end	2023 February month end	2023 March month end	2023 April month end	2023 May month end	2023 June month end	2023 July month end	2023 August month end	2023 September month end	2023 October month end	2023 November month end	2023 December month end	Total
Application Deposit Adjustments: Items 1, 2, 3 (see note)	33,718,405	35,214,125	34,634,672	33,650,560	37,532,982	56,467,414	56,425,388	55,844,604	54,495,995 -	53,929,332	50,343,621	47,012,392	45,898,819	
Revised Deposit Balance	33,718,405	35,214,125	34,634,672	33,650,560	37,532,982	56,467,414	56,425,388	55,844,604	54,495,995	53,929,332	50,343,621	47,012,392	45,898,819	
Average Balance ((prior month + current month)/2)		34,466,265	34,924,398	34,142,616	35,591,771	47,000,198	56,446,401	56,134,996	55,170,300	54,212,663	52,136,477	48,678,006	46,455,605	
PacifiCorp's Average Monthly Savings Rate *		4.19%	4.47%	4.58%	4.76%	4.98%	5.02%	5.06%	5.25%	5.27%	5.27%	5.28%	5.28%	
Imputed Interest Income - Readiness Deposits		122,569.07	119,779.13	132,708.90	139,221.70	198,972.47	233,102.81	241,441.11	245,859.65	234,661.63	233,307.87	211,117.10	208,240.41	2,320,981.83
Readiness Deposit Adjustments: Items 1, 2, 3 (see note)	106,333,090	111,243,090	108,562,690	107,363,290	125,678,290	172,170,490 -	172,545,490	171,048,490 -	168,696,490	158,130,490	143,212,520	126,361,520	125,456,820	
Revised Deposit Balance	106,333,090	111,243,090	108,562,690	107,363,290	125,678,290	172,170,490	172,545,490	171,048,490	168,696,490	158,130,490	143,212,520	126,361,520	125,456,820	
Average Balance ((prior month + current month)/2) PacifiCorp's Average Monthly Savings Rate *		108,788,090 4.19%	109,902,890 4.47%	107,962,990 4.58%	116,520,790 4.76%	148,924,390 4.98%	172,357,990 5.02%	171,796,990 5.06%	169,872,490 5.25%	163,413,490 5.27%	150,671,505 5.27%	134,787,020 5.28%	125,909,170 5.28%	
Imputed Interest Income - Readiness Deposits		386,872.64	376,930.53	419,641.24	455,785.75	630,462.32	711,774.90	738,912.60	757,015.86	707,341.66	674,246.70	584,572.92	564,396.42	7,007,953.54
Site Control Adjustments: Items 1, 2, 3 (see note)	1,460,000	1,460,000 -	1,500,000	1,470,000	1,420,000	1,490,000	2,220,000	2,220,000	2,240,000	2,250,000	2,170,000	1,990,000	1,850,000	
Revised Deposit Balance	1,460,000	1,460,000	1,500,000	1,470,000	1,420,000	1,490,000	2,220,000	2,220,000	2,240,000	2,250,000	2,170,000	1,990,000	1,850,000	
Average Balance ((prior month + current month)/2) PacifiCorp's Average Monthly Savings Rate *		1,460,000 4.19%	1,480,000 4.47%	1,485,000 4.58%	1,445,000 4.76%	1,455,000 4.98%	1,855,000 5.02%	2,220,000 5.06%	2,230,000 5.25%	2,245,000 5.27%	2,210,000 5.27%	2,080,000 5.28%	1,920,000 5.28%	
Imputed Interest Income - Site Control Deposits		5,192.06	5,075.91	5,772.05	5,652.30	6,159.65	7,660.47	9,548.40	9,937.72	9,717.57	9,889.63	9,020.98	8,606.53	92,233.26
Total Average Deposit Balances		144,714,355	146,307,288	143,590,606	153,557,561	197,379,588	230,659,391	230,151,986	227,272,790	219,871,153	205,017,982	185,545,026	174,284,775	
Total Imputed Interest Income		514,633.77	501,785.57	558,122.18	600,659.75	835,594.45	952,538.17	989,902.10	1,012,813.23	951,720.86	917,444.19	804,711.01	781,243.36	9,421,168.64

\*Daily interest rate received on temporary cash investments (per PacifiCorp's corporate cash investment policy) averaged for the month

365

Examples of Adjustments; 1. Penalties assessed reducing available deposit

Days in the year:

Pertaining assessed reducing available deposit balances (deposit refunds reduced; thus, no interest on penalty)
 Adjustment for deposits received refunded without interest due to items such as error in deposit received, error in posting and balance not a cluster

deposit 3.Study costs incurred reducing deposit balances (could be adjusted but in not currently adjusted increasing imputed interest income)

# PACIFICORP

# **Enclosure 5**

True-Up variance analysis

			2023 True-up 2023 Form 1 data	2023 Projection (as-filed) 2022 Form 1 data	Absolute change	Percent change
led cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	True-up	2022 I offin I data 2022 data in Settlement model		Change over 2023 Projection (as
					····· · · · · · · · · · · · · · · · ·	
ators						
Wages & Salary Allocation Factor						
Transmission Wages Expense		354.21b	33,170,529	31,337,006	1,833,523	5.85%
Total Wages Expense		354.28b	386,417,387	365,503,661	20,913,726	5.72%
Less A&G Wages Expense		354.27b	40,158,501	36,895,696	3,262,805	8.84%
Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	346,258,886	328,607,965	17,650,921	5.37%
Wages & Salary Allocator		(Line 1 / Line 4)	9.5797%	9.5363%	0.0434%	0.46%
Plant Allocation Factors						
Electric Plant in Service	(Note M)	Attachment 5	32,993,467,522	32,613,267,701	380,199,821	1.17%
Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	11,717,372,494	11,341,119,101	376,253,393	3.32%
Accumulated Amortization	(Note N)	Attachment 5	759,100,341	736,465,711	22,634,631	3.07%
Total Accumulated Depreciation	(	(Line 7 + 8)	12,476,472,835	12,077,584,812	398,888,023	3.30%
Net Plant		(Line 6 - Line 9)	20,516,994,687	20,535,682,889	(18,688,202)	-0.09%
Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	8,354,304,852	8.408.642.456	(54,337,604)	-0.65%
Gross Plant Allocator		(Line 11 / Line 6)	25.3211%	25.7829%	-0.4618%	-1.79%
Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	6,027,439,462	6,138,445,732	(111,006,270)	-1.81%
Net Plant Allocator		(Line 13 / Line 10)	29.3778%	29.8916%	-0.5138%	-1.72%
Calculations						
Plant In Service						
Transmission Plant In Service	(Note M)	Attachment 5	8,102,102,705	8,046,307,902	55,794,804	0.69%
New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	0	114,938,773	(114,938,773)	-100.00%
Total Transmission Plant		(Line 15 + Line 16)	8,102,102,705	8,161,246,674	(59,143,969)	-0.72%
General Plant	(Note N)	Attachment 5	1,501,198,836	1,465,275,063	35,923,773	2.45%
Intangible Plant	(Note N)	Attachment 5	1,131,476,528	1,128,981,210	2,495,318	0.22%
Total General and Intangible Plant		(Line 18 + Line 19)	2,632,675,364	2,594,256,274	38,419,091	1.48%
Wage & Salary Allocator		(Line 5)	9.5797%	9.5363%		
General and Intangible Allocated to Transmission		(Line 20 * Line 21)	252,202,147	247,395,782	4,806,365	1.94%
Land Held for Future Use	(Notes B & L)	Attachment 5	2,112,145	2,112,145	0	0.00%
Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	8,356,416,997	8,410,754,601	(54,337,604)	-0.65%
Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	8,356,416,997	8,410,754,601	(54,337,604)	-0.6

			2023 True-up 2023 Form 1 data	2023 Projection (as-filed) 2022 Form 1 data	Absolute change	Percent change
naded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	True-up	2022 Portin I data 2022 data in Settlement model	B True-up value minus 2023 Projection (as-filed) v	
Accumulated Depreciation and Amortization						
	(1)-1-10)	Attacher 24 5	0 400 300 050	2440.075.000	53.254.398	2.48%
5 Transmission Accumulated Depreciation	(Note M)	Attachment 5	2,199,330,258	2,146,075,860	53,254,398	2.48%
Accumulated General Depreciation	(Note N)	Attachment 5	572,207,123	565,097,827	7,109,296	1.26%
Accumulated Amortization	(Note N)	(Line 8)	759,100,341	736,465,711	22,634,631	3.07%
Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,331,307,464	1,301,563,538	29,743,926	2.29%
Wage & Salary Allocator		(Line 5)	9.5797%	9.5363%		0.75%
Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	127,535,132	124,120,864	3,414,269	2.75%
Total Accumulated Depreciation and Amortization		(Line 25 + Line 30 )	2,326,865,390	2,270,196,724	56,668,666	2.50%
Total Net Property, Plant & Equipment		(Line 24 - Line 31)	6,029,551,607	6,140,557,877	(111,006,270)	-1.81%
stments To Rate Base						
Accumulated Deferred Income Taxes			(054 504 (00)	(0.45.000 000	(0.070.000)	0.700
ADIT net of FASB 106 and 109		Attachment 1A	(851,701,469)	(845,027,971)		-0.79%
Excess or Deficient ADIT Balance		Attachment 1B	(317,200,646)	(327,148,651)	9,948,005	3.04%
CWIP for Incentive Transmission Projects						
CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0	0	0	n/m
ITC Adjustment						
IRC 46(f)1 adjustment		Attachment 5	(5,516)	(6,844)	1,328	19.41%
Unfunded Reserves						
Unfunded Reserves		Attachment 16	(10,944,955)	(12,527,287)	1,582,332	12.63%
Prepayments						
Prepayments	(Note K & N)	Attachment 11	24,003,238	14,472,313	9,530,925	65.86%
Abandoned Plant Unamortized Abandoned Plant						
Unamortized Abandoned Plant	(Note O)		0	0	0	n/m
Materials and Supplies Undistributed Stores Expense			_			
	(Note N)	Attachment 5	0	0	0	n/m
Wage & Salary Allocator Total Undistributed Stores Expense Allocated to Transmission		(Line 5) (Line 39 * Line 40)	9.5797%	9.5363%	0	0.46% n/m
Construction Materials & Supplies	(Note N)	Attachment 5	294,295,185	251,987,732	42,307,453	16.79%
Wage & Salary Allocator		(Line 5)	9.5797%	9.5363%		10.1070
Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	28,192,567	24,030,279	4,162,288	17.32%
Transmission Materials & Supplies	(Note N)	Attachment 5	1,492,660	1.327.748	164,912	12.42%
Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	29,685,227	25,358,027	4,327,200	17.06%
Cash Working Capital						
Operation & Maintenance Expense		(Line 75)	267,724,261	92,163,517	175,560,744	190.49%
1/8th Rule	(Note S)	Zero	0.0%	0.0%		
Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)	0	0	0	n/m
Network Upgrade Balance						
0 Network Upgrade Balance	(Note N)	Attachment 5	(172,469,876)	(154,590,849)	(17,879,027)	-11.57%
Total Adjustment to Rate Base		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,298,633,997)	(1,299,471,262)	837,265	0.06%
Rate Base		(Line 32 + Line 51)	4,730,917,610	4,841,086,615	(110,169,005)	-2.28%
2 Rate Base		(Line 32 + Line 31)	4,730,917,010	4,841,086,615	(110,169,005)	-2.20%

			2023 True-up 2023 Form 1 data	2023 Projection (as-filed) 2022 Form 1 data	Absolute change	Percent change
aded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	True-up	2022 data in Settlement model	B True-up value minus 2023 Projection (as-filed) v	Change over 2023 Projection (as-
rations & Maintenance Expense						
rations & Maintenance Expense						
Transmission O&M						
3 Transmission O&M		Attachment 5	257,483,856	239,061,031	18,422,825	7.71%
4 Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	11,105,361	10,849,245	256,116	2.36%
5 Less: Account 565		Attachment 5	165,141,904	163,235,255	1,906,649	1.17%
Transmission O&M		(Lines 53 - 55)	81,236,591	64,976,531	16,260,060	25.02%
Allocated Administrative & General Expenses						
Total A&G		320.197b	1,929,760,436	264,608,506	1,665,151,930	629.29%
Less Actual PBOP Expense Adjustment		Attachment 5	0	0	0	n/m
Less Property Insurance Account 924		320.185b	5,369,323	4,518,334	850,989	18.83%
) Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0	0	0	n/m
Less Regulatory Commission Exp Account 928	(Note D)	320.189b	32,148,662	26,166,699	5,981,963	22.86%
2 Less General Advertising Exp Account 930.1		320.191b	48,947	15,720	33,227	211.37%
Less Membership Dues	(Note C)	Attachment 5	1,080,814	718,488	362,327	50.43%
Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	1,891,112,690	233,189,265	1,657,923,424	710.98%
5 Wage & Salary Allocator		(Line 5)	9.5797%	9.5363%		
Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	181,162,739	22,237,603	158,925,137	714.67%
Directly Assigned A&G						
Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,965,360	3,784,427	180,933	4.78%
General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0	0	0	n/m
Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,965,360	3,784,427	180,933	4.78%
0 Property Insurance Account 924	(Note F)	Attachment 5	5,369,323	4,518,334	850,989	18.83%
1 General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0	0	0	n/m
2 Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	5,369,323	4,518,334	850,989	18.83%
3 Gross Plant Allocator		(Line 12)	25.3211%	25.7829%		
A&G Directly Assigned to Transmission		(Line 72 <sup>*</sup> Line 73)	1,359,571	1,164,957	194,614	16.71%
Total Transmission O&M		(Lines 56 + 66 + 69 + 74 )	267,724,261	92,163,517	175,560,744	190.49%
preciation & Amortization Expense						
Depreciation Expense Transmission Depreciation Expense Including Amortization of Limited Term Plant	(NI=4=11)		400 700 607	407 400 000	0.070.040	4.00%
Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	139,702,687	137,423,038	2,279,649	1.66%
General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	52,324,661	50,352,724	1,971,937	3.92%
Intangible Amortization	(Note H)	Attachment 5	61,586,054	64,151,576	(2,565,522)	-4.00%
Total		(Line 77 + Line 78)	113,910,715	114,504,300	(593,585)	-0.52%
Wage & Salary Allocator		(Line 5)	9.5797%	9.5363%		
General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	10,912,294	10,919,461	(7,167)	-0.07%
2 Abandoned Plant Amortization	(Note O)		0	0	0	n/m
Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	150,614,981	148,342,499	2,272,482	1.53%
es Other Than Income						
A Taxes Other Than Income		Attachment 2	46,264,380	42,647,984	3,616,396	8.48%
			40,204,380	42,047,984	3,010,390	0.4070
			46,264,380			

_				2023 True-up	2023 Projection (as-filed)		
Shaded	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or in	struction) 2023 Form 1 data True-up	2022 Form 1 data 2022 data in Settlement model	Absolute change	Percent change Change over 2023 Projection (as-file
				indo ap	2022 data in Settlement model	True-up value minus 2023 Projection (as-med) v	Change over 2023 Projection (as-nier
Return	\ Capitalization Calculations						
	Long-Term Debt						
86	Account 221 Bonds		Attachment 14	10,262,073,077	8,832,457,692	1,429,615,385	16.19%
87	Less Account 222 Reacquired Bonds		Attachment 14	0	0	0	n/m
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14	0	0	0	n/m
89	Account 224 Other Long-term Debt		Attachment 14	0	0	0	n/m
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	10,262,073,077	8,832,457,692	1,429,615,385	16.19%
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	26,147,759	24,107,931	2,039,828	8.46%
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	54,548,130	42,264,539	12,283,591	29.06%
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	2,190,880	2,596,858	(405,978)	-15.63%
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	17	1,586	(1,568)	-98.90%
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0	0	0	n/m
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	10,179,186,325	8,763,489,950	1,415,696,375	16.15%
	Long Term Debt Cost						
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	486,803,423	404,320,904	82,482,519	20.40%
98	Less Hedging Expense	(Note R)	Attachment 14	0	0	0	n/m
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	4,869,407	4,457,195	412,212	9.25%
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	394,621	443,653	(49,032)	-11.05%
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	227	2,718	(2,491)	-91.67%
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14	0	0	0	n/m
103	Total Long Term Debt Cost		Sum Lines 97 through 102	492,067,224	409,219,034	82,848,190	20.25%
	Preferred Stock and Dividend						
104	Account 204 Preferred Stock Issued		Attachment 14	2,397,600	2,397,600	0	0.00%
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14	2,001,000	2,001,000	0	n/m
106	Account 207 Premium on Preferred Stock		Attachment 14	ů	ů	0	n/m
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	0	0	0	n/m
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14	ů	ů	0	n/m
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14	0	ů	0	n/m
110	Total Preferred Stock		Sum Lines 104 through 109	2,397,600	2,397,600	0	0.00%
111	Preferred Dividend		Attachment 14 (Enter	r positive) 161,902	161,902	0	0.00%
	Common March						
112	Common Stock Proprietary Capital		Attachment 14	10,301,551,338	10,213,677,222	87,874,116	0.86%
113	Less: Total Preferred Stock		(Line 110)	2,397,600	2,397,600	0	0.00%
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	82,824,114	72.292.123	10,531,990	14.57%
115	Less: Account 219		Attachment 14	(9,228,081)	(16,125,816)	6,897,735	42.77%
116	Total Common Stock		Sum Lines 112 through 115	10,225,557,705	10,155,113,314	70,444,391	0.69%

				2023 True-up	2023 Projection (as-filed)		-
ded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 Form 1 data	2022 Form 1 data	Absolute change	Percent change
				True-up	2022 data in Settlement model 3	True-up value minus 2023 Projection (as-filed) v	Change over 2023 Projection (as-file
7 Debt percent	Total Long Term Debt (No	otes Q & R)	(Line 90 / (Lines 90 + 110 +116))	50.08%	46.99%	3.10%	
8 Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 + 116))	0.01%	0.01%	0.00%	
9 Common percent		otes Q & R)	(Line 116 / (Lines 90 + 110 +116))	49.91%	53.00%	-3.09%	
	Long Term Debt Cost = Long Term Debt Cost /						
0 Debt Cost	Net Proceeds Long Term Debt Preferred Stock cost = Preferred Dividends /		(Line 103 / Line 96)	4.83%	4.67%	0.16%	
1 Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	6.75%	6.75%	0.00%	
2 Common Cost	Common Stock (	(Note H)	Fixed	9.80%	9.80%		
3 Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.42%	2.19%		
4 Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%	0.00%		
5 Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	4.89%	5.19%		
6 Rate of Return on Rate Base ( ROR )			(Sum Lines 123 to 125)	7.3125%	7.39%	-0.08%	
7 Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	345,950,023	357,706,448	(11,756,425)	-3.29%
nposite Income Taxes							
Income Tax Rates 8 FIT = Federal Income Tax Rate	(	(Note G)		21.00%	21.00%	0.00%	
9 SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%	4.54%	0.00%	
0 р	(percent of federal income tax deductible for state		Per state tax code	0.00%	0.00%	0.00%	
1 T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	=		24.587%	24.587%		
2 T / (1-T)				32.602%	32.602%		
ITC Adjustment			Attachment 5	(004 705)	(045 570)	00.000	28.79%
3 Amortized Investment Tax Credit - Transmission Related	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(224,705) <b>(297,964)</b>	(315,573) (418,458)	90,869 120,494	28.79%
4 ITC Adjust. Allocated to Trans Grossed Up			[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	75,445,965	81,990,972	(6,545,007)	-7.98%
5 Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR))	) =					
5 Income Tax Component = b Excess or Deficient ADIT Amortization		,	Attachment 1B	(19,896,010)	(19,896,010)	0	0.00%
5 Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) Excess or Deficient ADIT Amortization Adjus	,			(19,896,010) (26,382,592)	0 0	0.00% 0.00%

138         Total A           139         Rate B           140         Total T           141         Total T           142         Taxes 0           143         Investr           144         Income           145         Gross           146         Transm           147         Exclude           148         Incluse           150         Gross I           151         Adjust           152         Revenue 0           153         Net Revenue 0           154         Gross I           155         Net Plant 1           154         Gross I           155         Net Plant 1           156         Net Plant 1           157         Net Plant 1           158         Net Plant 1           159         Gross I           160         Increas           161         Net Plant 1	ement operty, Plant & Equipment djustment to Rate Base lase ransmission O&M ransmission Depreciation & Amortization Other than Income ment Return a Taxes s Revenue Requirement nt to Remove Revenue Requirements Associated with Excluded Transmission Facilities nission Plant In Service led Transmission Facilities ad Transmission Facilities on Ratio Revenue Requirement tete Gross Revenue Requirement	Notes	Reference (FERC Form 1 reference, attachment, or instruction)           (Line 32)           (Line 51)           (Line 75)           (Line 85)           (Line 136)           (Line 15)           Attachment 15           (Line 148 / Line 146)           (Line 145)	2023 Form 1 data True-up 6,029,551,607 (1,298,633,997) 4,730,917,610 267,724,261 150,614,981 46,264,380 345,950,023 48,765,409 859,319,053 8,102,102,705 351,717,354 7,750,385,351 95,66% 859,319,053	2022 Form 1 data 2022 data in Settlement model 3 T 6,140,557,877 (1,299,471,262) 4,841,086,615 92,163,517 148,342,499 42,647,984 357,706,448 55,189,921 696,050,370 8,046,307,902 350,284,666 7,696,023,235	Absolute change True-up value minus 2023 Projection (ss-filed) + (1111,006,270) 837,265 (110,169,005) 175,560,744 2,272,482 3,616,396 (11,756,425) (6,424,513) 163,268,683 55,794,804 1,432,687	-1.81% 0.06% -2.28% 190.49% 1.53% 8.48% -3.29% -11.64% 23.46% 0.69%
Summary           137         Net Pro           138         Total A           139         Rate B           140         Total T           141         Total T           142         Taxes 0           143         Investn           144         Income           145         Gross           146         Transm           147         Exclude           148         Inclusic           150         Gross I           151         Adjustmen           152         Revenue 0           152         Revenue 0           152         Revenue 0           153         Net R           154         Gross I           155         Net Transm           156         Net Plant 1           157         Net Plant 1           158         Net Plant 1           159         Gross I           160         Increas           161         Net Pal           162         Net Tra	operty, Plant & Equipment djustment to Rate Base tase tase transmission O&M transmission Depreciation & Amortization Other than Income ment Return a Taxes <b>5 Revenue Requirement</b> <b>nt to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b> nission Plant In Service led Transmission Facilities ad Transmission Facilities on Ratio Revenue Requirement ted Gross Revenue Requirement		(Line 51) (Line 52) (Line 75) (Line 83) (Line 85) (Line 127) (Line 136) (Line 136) (Line 15) Attachment 15 (Line 146 - Line 147) (Line 148 / Line 146) (Line 145)	(1.298.633,997) 4,730,917,610 267,724,261 150,614,981 46,264,380 345,950,023 48,765,409 859,319,053 8,102,102,705 351,717,354 7,750,385,351 95.66%	(1,299,471,262) 4,841,086,615 92,163,517 148,342,499 42,647,984 357,706,448 357,89,921 <b>696,050,370</b> 8,046,307,902 350,284,666	837,265 (110,169,005) 175,560,744 2,272,482 3,616,396 (11,756,425) (6,424,513) 163,268,683 55,794,804	0.06% -2.28% 190.49% 1.53% 8.48% -3.29% -11.64% 23.46% 0.69%
Summary           33         Net Pro           33         Total A           39         Rate B           40         Total T           139         Rate B           40         Total T           141         Total T           142         Taxes (           143         Investm           144         Income           45         Gross           46         Transm           147         Exclude           148         Include           149         Inclusic           150         Gross I           151         Adjustmen           152         Revenue 0           152         Revenue 0           152         Revenue 0           153         Net R           154         Gross 1           155         Net Transm           155         Net Plant 1           156         Net Plant 1           157         Net Plant 1           158         Net Plant 1           159         Gross 1           150         Increas           160         Increas           161	operty, Plant & Equipment djustment to Rate Base tase tase transmission O&M transmission Depreciation & Amortization Other than Income ment Return a Taxes <b>5 Revenue Requirement</b> <b>nt to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b> nission Plant In Service led Transmission Facilities ad Transmission Facilities on Ratio Revenue Requirement ted Gross Revenue Requirement		(Line 51) (Line 52) (Line 75) (Line 83) (Line 85) (Line 127) (Line 136) (Line 136) (Line 15) Attachment 15 (Line 146 - Line 147) (Line 148 / Line 146) (Line 145)	(1.298.633,997) 4,730,917,610 267,724,261 150,614,981 46,264,380 345,950,023 48,765,409 859,319,053 8,102,102,705 351,717,354 7,750,385,351 95.66%	(1,299,471,262) 4,841,086,615 92,163,517 148,342,499 42,647,984 357,706,448 357,89,921 <b>696,050,370</b> 8,046,307,902 350,284,666	837,265 (110,169,005) 175,560,744 2,272,482 3,616,396 (11,756,425) (6,424,513) 163,268,683 55,794,804	0.06% -2.28% 190.49% 1.53% 8.48% -3.29% -11.64% 23.46% 0.69%
37         Net Pro           38         Total A           39         Rate B           40         Total T           41         Total T           42         Taxes (           43         Investn           44         Income           45         Gross           46         Transm           47         Exclud           48         Inclusic           50         Gross I           51         Adjust           62         Revenue G           53         Net R           54         Gross I           55         Net Transm           56         Net Plant I           57         Net Plant I           58         Net Plant I           59         Gross I           50         Increas           60         Increas           61         Net Re           62         Net Tra           63         Net Plant I	operty, Plant & Equipment djustment to Rate Base djustment to Rate Base ransmission O&M ransmission Depreciation & Amortization Other than Income ment Return a Taxes <b>5 Revenue Requirement</b> <b>10 Service</b> ed Transmission Facilities ed Transmission Facilities on Ratio Revenue Requirement ted Gross Revenue Requirement		(Line 51) (Line 52) (Line 75) (Line 83) (Line 85) (Line 127) (Line 136) (Line 136) (Line 15) Attachment 15 (Line 146 - Line 147) (Line 148 / Line 146) (Line 145)	(1.298.633,997) 4,730,917,610 267,724,261 150,614,981 46,264,380 345,950,023 48,765,409 859,319,053 8,102,102,705 351,717,354 7,750,385,351 95.66%	(1,299,471,262) 4,841,086,615 92,163,517 148,342,499 42,647,984 357,706,448 357,89,921 <b>696,050,370</b> 8,046,307,902 350,284,666	837,265 (110,169,005) 175,560,744 2,272,482 3,616,396 (11,756,425) (6,424,513) 163,268,683 55,794,804	0.06% -2.28% 190.49% 1.53% 8.48% -3.29% -11.64% 23.46% 0.69%
137         Net Pro           138         Total A           139         Total A           139         Total T           141         Total T           141         Total T           141         Total T           142         Taxes (           143         Investra           144         Income           45         Gross           46         Transm           147         Excludi           148         Inclusic           150         Gross I           151         Adjust           152         Revenue G           153         Net R           154         Gross I           155         Net Re           156         Net Plant t           157         Net Plant t           158         Net Plant t           159         Gross I           150         Increas           160         Increas           161         Net Re           162         Net Plant t	operty, Plant & Equipment djustment to Rate Base djustment to Rate Base ransmission O&M ransmission Depreciation & Amortization Other than Income ment Return a Taxes <b>5 Revenue Requirement</b> <b>10 Service</b> ed Transmission Facilities ed Transmission Facilities on Ratio Revenue Requirement ted Gross Revenue Requirement		(Line 51) (Line 52) (Line 75) (Line 83) (Line 85) (Line 127) (Line 136) (Line 136) (Line 15) Attachment 15 (Line 146 - Line 147) (Line 148 / Line 146) (Line 145)	(1.298.633,997) 4,730,917,610 267,724,261 150,614,981 46,264,380 345,950,023 48,765,409 859,319,053 8,102,102,705 351,717,354 7,750,385,351 95.66%	(1,299,471,262) 4,841,086,615 92,163,517 148,342,499 42,647,984 357,706,448 357,89,921 <b>696,050,370</b> 8,046,307,902 350,284,666	837,265 (110,169,005) 175,560,744 2,272,482 3,616,396 (11,756,425) (6,424,513) 163,268,683 55,794,804	0.06% -2.28% 190.49% 1.53% 8.48% -3.29% -11.64% 23.46% 0.69%
138         Total A           139         Rate B           140         Total T           141         Total T           142         Taxes (           143         Investri           144         Income           145         Gross           146         Transm           147         Exclude           148         Incluse           150         Gross I           151         Adjust           152         Revenue C           153         Net Plant (           154         Gross I           155         Net Plant (           158         Net Plant (           159         Gross I           150         Increas           151         Net Plant (           152         Net Plant (           154         Gross I           155         Net Plant (           159         Gross I           160         Increas           161         Net Plant (           163         Net Plant (	Adjustment to Rate Base Transmission O&M Transmission Depreciation & Amortization Other than Income ment Return a Taxes <b>5 Revenue Requirement</b> <b>nt to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b> nission Plant In Service ted Transmission Facilities ad Transmission Facilities		(Line 51) (Line 52) (Line 75) (Line 83) (Line 85) (Line 127) (Line 136) (Line 136) (Line 15) Attachment 15 (Line 146 - Line 147) (Line 148 / Line 146) (Line 145)	(1.298.633,997) 4,730,917,610 267,724,261 150,614,981 46,264,380 345,950,023 48,765,409 859,319,053 8,102,102,705 351,717,354 7,750,385,351 95.66%	(1,299,471,262) 4,841,086,615 92,163,517 148,342,499 42,647,984 357,706,448 357,89,921 <b>696,050,370</b> 8,046,307,902 350,284,666	837,265 (110,169,005) 175,560,744 2,272,482 3,616,396 (11,756,425) (6,424,513) 163,268,683 55,794,804	0.06% -2.28% 190.49% 1.53% 8.48% -3.29% -11.64% 23.46% 0.69%
139         Rate B           140         Total Tr           141         Total Tr           142         Taxes (           143         Investm           144         Income           145         Gross           146         Transm           147         Exclude           148         Inclusic           150         Gross I           151         Adjustment           152         Revenue 0           152         Revenue 0           153         Net Rowenue 0           154         Gross I           155         Net Tra           156         Net Plant           157         Net Plant           158         Net Plant           159         Gross I           160         Increas           161         Net Re           162         Net Plant           159         Gross I           160         Increas           161         Net Plant           162         Net Plant	rase ransmission O&M ransmission Depreciation & Amortization Other than Income ment Return a Taxes <b>5 Revenue Requirement</b> <b>nt to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b> nission Plant In Service led Transmission Facilities ad Transmission Facilities on Ratio Revenue Requirement ted Gross Revenue Requirement		(Line 52) (Line 75) (Line 83) (Line 85) (Line 127) (Line 136) (Line 136) (Line 15) Attachment 15 (Line 146 - Line 147) (Line 148 / Line 146) (Line 145)	4,730,917,610 267,724,261 150,614,981 46,264,380 345,950,023 48,765,409 859,319,053 8,102,102,705 351,717,354 7,750,385,351 95,66%	4,841,086,615 92,163,517 148,342,499 42,647,984 357,706,448 55,189,921 <b>696,050,370</b> 8,046,307,902 350,284,666	(110,169,005) 175,560,744 2,272,482 3,616,396 (11,756,425) (6,424,513) 163,268,683 55,794,804	-2.28% 190.49% 1.53% 8.48% -3.29% -11.64% 23.46% 0.69%
141         Total Ti           142         Taxes 0           143         Investm           144         Income           145         Gross           146         Transm           147         Exclude           148         Inclusic           149         Inclusic           149         Inclusic           150         Gross I           151         Adjust           152         Revenue 0           153         Net Plant           155         Net Tra           156         Net Plant           157         Net Plant           158         Net Plant           159         Gross I           150         Increas           161         Net Plant           158         Net Plant           159         Gross I           160         Increas           161         Net Re           162         Net Tra           163         Net Plant	ransmission Depreciation & Amortization Other than Income ment Return a Taxes <b>5 Revenue Requirement</b> <b>nt to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b> nission Plant In Service led Transmission Facilities ad Transmission Facilities on Ratio Revenue Requirement ted Gross Revenue Requirement		(Line 83) (Line 85) (Line 127) (Line 136) (Sum Lines 140 to 144) (Line 15) Attachment 15 (Line 146 - Line 147) (Line 148 / Line 146) (Line 145)	150,614,981 46,264,380 345,950,023 48,765,409 859,319,053 8,102,102,705 351,717,354 7,750,385,351 95,66%	148,342,499 42,647,984 357,706,448 55,189,921 <b>696,050,370</b> 8,046,307,902 350,284,666	2,272,482 3,616,396 (11,756,425) (6,424,513) 163,268,683 55,794,804	1.53% 8.48% -3.29% -11.64% 23.46% 0.69%
142         Taxes (           143         Investra           144         Income           145         Gross           146         Transm           147         Excludi           148         Include           149         Include           149         Include           150         Gross i           151         Adjustmet           152         Revenue (           153         Net Plant (           154         Gross i           155         Net Plant (           156         Net Plant (           157         Net Plant (           158         Net Plant (           159         Gross i           160         Increas           161         Net Re           162         Net Re           163         Net Pla	Other than Income ment Return a Taxes s Revenue Requirement nt to Remove Revenue Requirements Associated with Excluded Transmission Facilities nission Plant In Service led Transmission Facilities ad Transmission Facilities on Ratio Revenue Requirement ted Gross Revenue Requirement		(Line 83) (Line 85) (Line 127) (Line 136) (Sum Lines 140 to 144) (Line 15) Attachment 15 (Line 146 - Line 147) (Line 148 / Line 146) (Line 145)	150,614,981 46,264,380 345,950,023 48,765,409 859,319,053 8,102,102,705 351,717,354 7,750,385,351 95.66%	42,647,984 357,706,448 55,189,921 696,050,370 8,046,307,902 350,284,666	3,616,396 (11,756,425) (6,424,513) 163,268,683 55,794,804	8.48% -3.29% -11.64% 23.46% 0.69%
143         Investn           144         Income           145         Gross           146         Transm           147         Excludit           148         Include           149         Include           150         Gross I           151         Adjustmen           152         Revenue G           153         Net R           155         Net Transfi           155         Net Transfi           155         Net TPlant           158         Net Plant           159         Gross I           150         Increas           161         Net Re           162         Net Re           163         Net Plant	nent Return e Taxes s Revenue Requirement nt to Remove Revenue Requirements Associated with Excluded Transmission Facilities nission Plant In Service led Transmission Facilities ad Transmission Facilities on Ratio Revenue Requirement ted Gross Revenue Requirement		(Line 127) (Line 136) (Sum Lines 140 to 144) (Line 15) Attachment 15 (Line 146 - Line 147) (Line 148 / Line 146) (Line 145)	345,950,023 48,765,409 859,319,053 8,102,102,705 351,717,354 7,750,385,351 95.66%	357,706,448 55,189,921 696,050,370 8,046,307,902 350,284,666	(11,756,425) (6,424,513) 163,268,683 55,794,804	-3.29% -11.64% 23.46% 0.69%
Intermediate         Income           Id5         Gross           Adjustmen         Gross           Id6         Transm           147         Exclude           148         Include           149         Include           150         Gross I           151         Adjust           152         Revenue 0           153         Net R           154         Gross I           155         Net Tra           156         Net Plant           157         Net Plant           158         Net Plant           159         Gross I           160         Increas           161         Net Re           162         Net Re	e Taxes  s Revenue Requirement  nt to Remove Revenue Requirements Associated with Excluded Transmission Facilities  nission Plant In Service ted Transmission Facilities ad Transmission Facilities on Ratio Revenue Requirement ted Gross Revenue Requirement		(Line 136) (Sum Lines 140 to 144) (Line 15) Attachment 15 (Line 146 - Line 147) (Line 148 / Line 146) (Line 145)	48,765,409 859,319,053 8,102,102,705 351,717,354 7,750,385,351 95.66%	55,189,921 696,050,370 8,046,307,902 350,284,666	(6,424,513) 163,268,683 55,794,804	-11.64% 23.46% 0.69%
I45         Gross           Adjustmer         46           146         Transm           147         Excludi           148         Inclusic           150         Gross I           151         Adjust           152         Revenue 0           153         Net R           154         Gross I           155         Net Plant 0           156         Net Plant 1           157         Net Plant 1           158         Net Plant 1           159         Gross I           160         Increas           161         Net Re           162         Net Re           163         Net Plat	s Revenue Requirement Int to Remove Revenue Requirements Associated with Excluded Transmission Facilities mission Plant In Service led Transmission Facilities ed Transmission Facilities on Ratio Revenue Requirement ted Gross Revenue Requirement		(Sum Lines 140 to 144) (Line 15) Attachment 15 (Line 146 - Line 147) (Line 148 / Line 146) (Line 145)	859,319,053 8,102,102,705 351,717,354 7,750,385,351 95.66%	696,050,370 8,046,307,902 350,284,666	163,268,683 55,794,804	23.46%
Adjustmen           146         Transm           147         Exclude           148         Inclusic           150         Gross I           151         Adjust           152         Revenue 0           153         Net R           154         Gross I           155         Net Transm           156         Net Plant           158         Net Plant           159         Gross I           150         Increas           161         Net Re           158         Net Plant           159         Gross I           160         Increas           161         Net Re           162         Net Re           163         Net Plant	nt to Remove Revenue Requirements Associated with Excluded Transmission Facilities nission Plant In Service led Transmission Facilities ad Transmission Facilities on Ratio Revenue Requirement ted Gross Revenue Requirement		(Line 15) Attachment 15 (Line 146 - Line 147) (Line 148 / Line 146) (Line 145)	8,102,102,705 351,717,354 7,750,385,351 95.66%	8,046,307,902 350,284,666	55,794,804	0.69%
146         Transm           147         Exclude           148         Include           149         Include           150         Gross I           151         Adjust           Revenue 0           152         Revenue 0           153         Net R           154         Gross I           155         Net Tra           156         Net Plant           157         Net Plant           158         Net Plant           159         Gross I           158         Net Plant           159         Gross I           160         Increas           161         Net Re           162         Net Tra           163         Net Plat	nission Plant In Service ed Transmission Facilities ad Transmission Facilities on Ratio Revenue Requirement ted Gross Revenue Requirement		Attachment 15 (Line 146 - Line 147) (Line 148 / Line 146) (Line 145)	351,717,354 7,750,385,351 95.66%	350,284,666		
146         Transm           147         Exclude           148         Include           149         Include           150         Gross I           151         Adjust           Revenue 0           152         Revenue 0           153         Net R           154         Gross I           155         Net Plant           156         Net Plant           157         Net Plant           158         Net Plant           159         Gross I           158         Net Plant           159         Gross I           160         Increas           161         Net Re           162         Net Tra           163         Net Plat	nission Plant In Service ed Transmission Facilities ad Transmission Facilities on Ratio Revenue Requirement ted Gross Revenue Requirement		Attachment 15 (Line 146 - Line 147) (Line 148 / Line 146) (Line 145)	351,717,354 7,750,385,351 95.66%	350,284,666		
Har         Excludi           147         Excludi           148         Include           149         Include           150         Gross I           151         Adjust           152         Revenue (           153         Net Reven           154         Gross I           155         Net Plant (           156         Net Plant (           157         Net Plant (           158         Net Plant (           159         Gross I           150         Increas           160         Increas           161         Net Re           162         Net Re           163         Net Plat	ed Transmission Facilities ed Transmission Facilities on Ratio Revenue Requirement ted Gross Revenue Requirement	(Note J)	Attachment 15 (Line 146 - Line 147) (Line 148 / Line 146) (Line 145)	351,717,354 7,750,385,351 95.66%	350,284,666		
148         Include           149         Include           150         Gross I           151         Adjust           152         Revenue G           153         Net R           155         Net Plant I           156         Net Plant I           157         Net Plant I           158         Net Plant I           159         Gross I           158         Net Plant I           159         Gross I           158         Net Plant I           159         Gross I           160         Increas           161         Net Re           162         Net Re           163         Net Plat	ed Transmission Facilities on Ratio Revenue Requirement <b>ted Gross Revenue Requirement</b>		(Line 146 - Line 147) (Line 148 / Line 146) (Line 145)	7,750,385,351 95.66%		1,432.08/	0.41%
149         Inclusic           150         Gross I           151         Adjust           152         Revenue G           153         Net R           154         Gross I           155         Net Plant I           155         Net Plant I           155         Net Plant I           156         Net Plant I           157         Net Plant I           158         Net Plant I           159         Gross I           159         Gross I           160         Increas           161         Net Re           162         Net Tra           163         Net Plant I	on Ratio Revenue Requirement ted Gross Revenue Requirement		(Line 148 / Line 146) (Line 145)	95.66%	7,696.023.235		0.71%
Gross I           151         Adjust           Revenue (         Revenue (           152         Revenue (           153         Net Revenue (           153         Net Plant (           154         Gross (           155         Net Plant (           156         Net Plant (           157         Net Plant (           158         Net Plant (           159         Gross (           159         Gross (           160         Increas (           161         Net Ret (           162         Net Plat (	Revenue Requirement ted Gross Revenue Requirement		(Line 145)			54,362,116	0.71%
Adjust           Revenue (           152         Revenue (           153         Net R           153         Net R           154         Gross I           155         Net Tra           156         Net Tra           157         Net Plant           158         Net Plant           159         Gross I           159         Increas           160         Increas           161         Net Re           162         Net Tra           163         Net Plat	ted Gross Revenue Requirement			859 319 053	95.65%		
Revenue           152         Revenue           153         Net R           154         Gross I           155         Net Tra           156         Net Plant           157         Net Plant           158         Net Plant           159         Gross I           150         Increas           160         Increas           161         Net Re           162         Net Re           163         Net Pla					696,050,370	163,268,683	23.46%
Isize         Revenue           53         Net R           Net Plant         1           154         Gross I           155         Net Transition           156         Net Plant           157         Net Plant           158         Net Plant           159         Gross I           160         Increass           161         Net Re           162         Net Tra           163         Net Plant			(Line 149 * Line 150)	822,015,475	665,748,799	156,266,676	23.47%
53         Net Plant           54         Gross I           55         Net Tra           56         Net Tra           57         Net Plast           58         Net Plast           59         Gross I           60         Increase           61         Net Re           62         Net Plast			Att - 1		4 40 700 007	40.454.000	7.40%
Net Plant           154         Gross I           155         Net Tra           156         Net Pla           157         Net Pla           158         Net Pla           Net Plant         Net Plant           159         Gross I           160         Increas           161         Net Re           162         Net Tra           163         Net Pla	ue Credits		Attachment 3	157,191,528	146,736,897	10,454,630	7.12%
154         Gross I           155         Net Tra           156         Net Pla           157         Net Pla           158         Net Plant           159         Gross I           160         Increas           161         Net Read           162         Net Tra           163         Net Plant	evenue Requirement		(Line 151 - Line 152)	664,823,947	519,011,901	145,812,046	28.09%
154         Gross I           155         Net Tra           156         Net Pla           157         Net Pla           158         Net Plant           159         Gross I           160         Increas           161         Net Read           162         Net Tra           163         Net Plant	Carrying Charge						
155         Net Tra           156         Net Pla           157         Net Pla           158         Net Pla           159         Gross I           160         Increase           161         Net Re           162         Net Pla           163         Net Pla	Revenue Requirement		(Line 150)	859,319,053	696,050,370	163,268,683	23.46%
157         Net Plant           158         Net Plant           159         Gross I           160         Increass           161         Net Re           162         Net Tra           163         Net Plant	ansmission Plant		(Line 17 - Line 25 + Line 34)	5,902,772,447	6,015,170,814	(112,398,367)	-1.87%
157 Net Plan 158 Net Plant (159 Gross 1 160 Increas 161 Net Re 162 Net Tra 163 Net Pla	ant Carrying Charge		(Line 154 / Line 155)	14.5579%	11.5716%	2.99%	
158 Net Plant Net Plant 159 Gross I 160 Increas 161 Net Re 162 Net Tra 163 Net Pla	ant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	12.1912%	9.2870%	2.90%	
59Gross I60Increas61Net Re62Net Tra63Net Pla	ant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	5.5042%	2.4227%	3.08%	
60Increas61Net Re62Net Tra63Net Pla	Carrying Charge Calculation per 100 Basis Point increase in ROE						
161 Net Re 162 Net Tra 163 Net Pla	Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	464,603,622	283,154,001	181,449,621	64.08%
l 62 Net Tra l 63 Net Pla	sed Return and Taxes		Attachment 4	426,022,421	446,919,181	(20,896,760)	-4.68%
163 Net Pla	evenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	890,626,043	730,073,182	160,552,861	21.99%
	ansmission Plant		(Line 17 - Line 25 + Line 34)	5,902,772,447	6,015,170,814	(112,398,367)	-1.87%
64 Not Dia	ant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	15.0883%	12.1372%		
INCLFIA	ant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	12.7215%	9.8526%		
	evenue Requirement		(Line 153)	664,823,947	519,011,901	145,812,046	28.09%
	Credits under Section 30.9 of the OATT		Attachment 5	0	0	0	n/m
			Attachment 7	5,022,332	5,371,880	(349,548)	-6.51%
	nission Incentive Credit		Attachment 5	12,905,843	5,813,346	7,092,497	122.00%
	t on Network Upgrade Facilities		Attachment 5 (Line 165 + 166 + 167 + 168+ 169)	5,732,078 688,484,201	530,197,128	158,287,073	29.85%
	t on Network Upgrade Facilities erest expense on Cluster Study, Commercial Readiness and Site Control Deposits				500,101,120	100,201,010	_0.0070
	it on Network Upgrade Facilities erest expense on Cluster Study, Commercial Readiness and Site Control Deposits onal Revenue Requirement			14.109	14.292	(182)	-1.28%
	it on Network Upgrade Facilities erest expense on Cluster Study, Commercial Readiness and Site Control Deposits <b>anal Revenue Requirement</b> Service Rate	(Note I)	Attachment 9a/0h			11,698	31.53%
173 Netwo	it on Network Upgrade Facilities erest expense on Cluster Study, Commercial Readiness and Site Control Deposits onal Revenue Requirement	(Note I)	Attachment 9a/9b (Line 170 / 171)	14,109 48,797	37,098	1	

			2022 Form 1 data	2022 Earm 1 d-t-	Abashda abasas	Demonstration
aded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2023 Form 1 data True-up	2022 Form 1 data 2022 data in Settlement model	Absolute change 3 True-up value minus 2023 Projection (as-filed) v	Percent change Change over 2023 Projection (as-fi
				EULE data in obtionion modor		onango oron 2020 r rojoolion (do
es						
A Line 16 includes New Transmission Plant to be placed in service in the current caler						
with plant expected to be energized and placed in service (as defined by the Uniform	n 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 exclude	d from the calculation of the	ATRR and charges under the Formula Rate and are subtracted fro	m			
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		•				
G The calculation of the Reconciliation revenue requirement according to Step 7 of Att	(	,				
actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reco	· · · ·					
the effective tax rates used in the formula shall be weighted by the number of days of						
by a 40% rate in effect for the remainder of the year will be calculated as: ((.3500 x	120) + (.4000 x 245))/365 = .3	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		e in the Annual Update Informational Filing its annual actuarial valu	ation report to support			
Depreciation rates shown in Attachment 8 are fixed until changed as the result of a	•					
I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated	as the Network customers Mo	onthly 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	0,					
L Any gain from the sale of land included in Land Held for Future Use in the Formula F	•					
shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not inc	,	uch land.				
M The Update uses end of year balances and the True-up uses 13 monthly averages a						
N The Update uses end of year balances and the True-up uses the average of beginn		alances shown on Attachments.				
O Placeholder that is zero until PacifiCorp receives authorization by FERC to include a						
P Projected capital additions will include only the capital costs associated with plant ex		placed in service (as defined by the Uniform System of Accounts) i	n that month. The True-			
Up Adjustment will reflect the actual date the plant was energized and placed in serv						
Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then t		•				
R PacifiCorp will include only the gains and losses on interest rate locks for new debt i and losses on hedges.	ssuances. Attachment 14 – C	cost of Capital Detail will list the unamortized balance and annual a	nortization for all gains			
S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the fol	owing limitations:					
(a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash	n working capital allowance to	be effective, subject to refund, as of June 1, 2014; provided, how	ever, that if PacifiCorp			
(b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at						
(c) Filing of the lead-lag study in (a) above, but not any subsequent filing affecting o	relating to PacifiCorp's cash	working capital allowance as permitted in subsection (a) above, m	ay be a single issue			
T These line items will include only the balances associated with long-term debt and s						

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

# Calculated from historical data-no true-up

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

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$822,015,475
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$4,318,131
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$152,873,397
4	Total Revenue Credits	Line 2 + Line 3	\$157,191,528
5	Interest on Network Upgrades	Attachment 5	\$12,905,843
6	Transmission Incentive Credit	Attachment 7	\$5,022,332
7	Net Interest expense on Cluster Study, Commercial Readiness and Site Control Deposits	Attachment 5	\$5,732,078
8	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6 + Line 7	\$688,484,201
9	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 171	14,109
	Rates:		
10	Transmission Rate (\$/kW-year)	Line 8 / Line 9 / 1000	\$48.796936
11	Transmission Rate (\$/kW-month)	Line 10 / 12 months	\$4.066411
12	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 10 / 52 weeks	\$0.938403
	Daily Firm/Non-Firm Rates:		
13	On-Peak Days (\$/kW)	Line 12 / 5 days	\$0.187681
14	Off-Peak Days (\$/kW)	Line 12 / 7 days	\$0.134058
	Non-Firm Hourly Rates:		
15	On-Peak Hours (\$/MWh)	Line 13 / 16 hours * 1000	\$11.73
16	Off-Peak Hours (\$/MWh)	Line 14 / 24 hours * 1000	\$5.59

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

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

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

# Schedule ADIT-190

beyenbeyen tan knowbeyen tanbeyen tanbeyen tanbeyen tanbeyen tanbeyen tanbeyen tanProvideMarcine10001000100010001000100010001000ProvideMarcine10001000100010001000100010001000ProvideMarcine1000 <th>Schedule ADH-130</th> <th>Α</th> <th>в</th> <th>с</th> <th>D</th> <th>E</th> <th>F</th> <th>G</th>	Schedule ADH-130	Α	в	с	D	E	F	G
briefpite         Fund         Data         Number         Pair         Bair         Bair         Description           Account I				Gas Prod				
Description         Final mathema (second second secon			Total		Transmission	Plant	Labor	
Account by         Account from the second seco	Description	Form 1 Reference						Justification
Employee Beacher 20730         Construction         Con								
20/214         95.705         Appendix Bedding Networks         1,620         0.630         0         Appendix Label (Mark Networks)         1,620         0.600           20/212         723.00         0        <	Account 190							
28720         72050         Predict Letting (MMA Without)         28.33.072         0         0         6 Account Letting (MMA Without)         LABA Seconds halls for the Encount Part Information Second Letting (MMA Without)           28720         0000 Lin (Thir) - constrained         0.000 Lin (MMA Without)         0.000 Lin (MMA Without)         0.000 Lin (MMA Without)           28720         72050         Defended Corp. Account - Cash Bast         1.552.23         0         0         1.552.23           28720         Presion/Reference Account - Cash Bast         726.44         0         0         726.54         Reside Account - Cash Bast         726.24         Reside Account - Cash Bast         726.24         0         0         726.54         Reside Account - Cash Bast         726.24         0         0         726.54         Reside Account - Cash Bast         726.24         0         0         726.54         Reside Account - Cash Bast         726.24         0         0         726.54         Reside Account - Cash Bast         726.24         Reside Account - Cash Bast         726.24         Reside Account - Cash Bast         726.24         Reside Account - Cash Bast         Reside Account - Cash Bast         726.24         Reside Account - Cash Bast								
2010         UTU: non-anatomic         Approximation           22732         2220         0         0         1000 mode stability from branch gam bablity from branch g						0		
22700         20010         LIP-not career         6.528201         0         0         6         6.88200         products           22701         72.00         Determined (mp) Account Cash Basis         7.6520         0         0         1.52222         0         0         1.52222         0         0         1.52222         0         0         1.52222         0         0         0         1.52222         0         0         1.52222         0         0         0         1.52222         0	287220 720.56	0 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0		
28726         700.00         Determined Comp. Accutal: - Cash Basis         1.650.22         0         0         1.650.22         0         0         1.650.22         0         0         1.650.22         0         0         1.650.22         0         0         1.650.22         1.650.22         1.650.22         1.650.22         0         0         1.650.22         1.650.22         1.650.22         1.650.22         0         0         1.650.22         1.650.22         1.650.22         1.650.22         1.650.22         1.650.22         0         0         0         1.650.22         1.650.22         1.650.22         1.650.22         1.650.22         1.650.22         1.650.22         1.650.22         1.650.22         1.650.22         1.650.22         1.650.22         1.650.22 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
272.36         726.56         Securities account - Curl Real         746.74         0        0         0         0 <td></td> <td></td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>5,829,033</td> <td>employees.</td>				0	0	0	5,829,033	employees.
27220         710.00         Security Actual - Cash Basis         146.74         6         0         740.74         boots and prepared accuals in plot Actual - Cash and the employee.           22727         72.050         Desconfederate Accual - Cash Basis         356.45         396.45         0         Desconfederate Accual - Cash Basis         Desconfederate Accual - Cash Basis //// Since As to employee in Nume           22737         70.500         Vestion Accual - Cash Basis /// Since As to employee in Nume         Accuals accuals the index operation accual water Accual - Cash Basis /// Since As to employee in Nume           22737         91.500         Vestion Accual - Cash Basis // Since As to employee in Nume         Accuals accual water accurate accurate in Nume         Accuals accurate in Nume         Accuals accurate in Nume         Accurate A	20/324 /20.20	Delened Comp. Accidar - Cash Basis	1,032,223	U	U	U	1,032,223	
27322         700.300         Personflotionent Accual - Calt Bala         350.42         350.42         0         Accual refere payment oblightion called of the regular Pacifory distributed plan, not all called in the RLS. State of the RLS.	287326 720.50	0 Severance Accrual - Cash Basis	745 746	0	0	0	745 746	
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22733         95500         Vacation Accurate Cash Basel (25 most)         7.148.233         end of a constrainty           22733         91050         Vacation Accurate Cash Basel (25 most)         Accurate Lashing for accurate compensation previous) (40 yr)           22733         91050         Vacation Accurate Lashing for accurate compensation benefits previous (25 most)         Accurate Lashing for accurate compensation benefits previous (25 most)         Accurate Lashing for accurate compensation benefits previous (25 most)         Accurate Lashing for accurate compensation benefits previous (25 most)         Accurate Lashing for ancore servers           227400         70050         Accurate Lashing for accurate Lashing for ancore servers         Accurate Lashing for accurate Lashing for ancore servers           227400         70050         Accurate Lashing for ancore servers         Accurate Lashing for ancore servers           227400         70050         Accurate Lashing for ancore servers         Accurate Lashing for ancore servers           227404         70050         Accurate Lashing for ancore servers         Accurate Lashing for ancore servers           227404         70050         Accurate Lashing for ancore servers         Accurate Lashing for ancore servers           227404         701500         Re-accurate Lashing for ancore servers         Accurate Lashing for ancore servers           227404         7105000         Re-acurate Lashing for ancore se	287327 720.30	0 Pension/Retirement Accrual - Cash Basis	350,424	350,424	0	0		
pp:pp: 910.80         Means budge automan         Proceediation         Pr								
2017.00         01.050         Match works or compressed         61.430         0         0         61.4320         Non-sector Advances         Non-sector Advances         Non-sector Advances           201200         C20120         C20120 <td>287332 505.60</td> <td>0 Vacation Accrual-Cash Basis (2.5 mos)</td> <td>7,149,433</td> <td>0</td> <td>0</td> <td>0</td> <td>7,149,433</td> <td></td>	287332 505.60	0 Vacation Accrual-Cash Basis (2.5 mos)	7,149,433	0	0	0	7,149,433	
227900         00000         100         FAST 127 Book Reserve Final Employee Benefits         4.007281         0         0         4.007281         Addition of the second and the s								
28762         720.80         FAI 35 SetMent Leantity         10.222.29         0         0         Total Spagement Executive Reinsment Pan (SER)P obligation, as required by FAS 198.           453 30 entropies         4.502.80         4.502.80         0				0	0	0		
Image: Constraint of the product of the pro				0	0	0		
287240         415.83         MACOUT Like I-Frozen MTM         Adsocut Zest         0         0         Dencurrent likelity for fozen masks market deinalense.           289445         715.295         RL - OR Fly Ash         417.972         0         0         Regulatory Likelity established to rocot the value most to be refumed to Drogon ustomes.           280445         715.295         RL - VA - Plant Ocsure Costs         0         0         Regulatory Likelity established to rocot the value most to be refumed to Drogon ustomes.           287045         0.1105         RL - VA - Plant Ocsure Costs         0         0         0         Regulatory Likelity established to rocot the value octifs of an observed depreciation and refumation costs for the Bridger Mine momental to the anomation handled effert of accelerated depreciation and refumation costs for the Bridger Mine momental to the anomation handled depreciation and refumation costs for the Bridger Mine incremental to the anomation handled depreciation and refumation costs for the Bridger Mine incremental to the anomation handled depreciation and refumation costs for the Bridger Mine incremental to the anomation handled depreciation and refumation costs for the Bridger Mine incremental to the anomation handled form formation and refumation costs for the Bridger Mine incremental to the anomation handle depreciation and refumation costs for the Bridger Mine incremental to the anomation handled depreciation and refumation costs for the Bridger Mine incremental to the anomation handle depreciation and refumation costs for the Bridger Mine incremental to the anomation handle depreciation and refumation anore cost formation and refumation and refumation costs fo		U FAS 158 SERP LIADINY	10,232,239	10,232,239	U	U	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
Regulatory Liabilities:         0		NonCurr Liab - Erozen MTM	4 502 857	4 502 857	0	0	0	Non current liability for frazen mark to market derivatives
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288945         715.205         RL - OR Fy Ash         417.072         0         0         0           287045         610.155         RL - WA - Plant Closure Costs         666.659         0	rtogalator y Elabilitio	4	, i i i i i i i i i i i i i i i i i i i					Regulatory liability established to record fly-ash revenues to be returned to Oregon customers.
227045         610.155         RL - WA - Plant Closure Costs         666.659         6         0         0         Opining units and to Dode UL Cost 10 204.           287047         610.150         RL - Bridger Accelerated Depreciation & Recalamation - OR         1,789.625         0         0         Depleted to the unit Structure of the unit Structure of the units included in the cost of coal delivered to the units included in the cost of coal delivered to the units included in the cost of coal delivered to the units included in the cost of coal delivered to the units included in the cost of coal delivered to the units included in the cost of coal delivered to the units included in the cost of coal delivered to the units included in the cost of coal delivered to the units included in the cost of coal delivered to the units included in the cost of coal delivered to the units included in the cost of coal delivered to the units include in the cost of coal delivered to the units include in the cost of coal delivered to the units include in the cost of coal delivered to the units include in the cost of coal delivered to the units include in the cost of coal delivered to the units include in the cost of coal delivered to the units include in the cost of coal delivered to the units include in the cost of coal delivered to the units include in the cost of coal delivered to the units include in the cost of coal delivered to the units include in the cost of coal delivered to the units include in the cost of coal delivered to the units include in the cost of coal delivered to the units include in the cost of coal delivered to the units include in the cost of coal delivered to the units include in the cost of coal delivered to the units include in the cost of coal delivered to the units include in the unore tost of coal delivered to the units include in the u	286945 715.29	5 RL - OR Fly Ash	417,972	417,972	0	0	0 0	
Second		•						Regulatory liability established to record the authorized plant closure costs for Jim Bridger and
287047         610.150         RL-Bridger Accelerated Depreciation & Reclamation - OR         1,789.628         0         0         Interface and the state of the Bridger Pint. Pursuants included in the cost of coal diversed to the uncert the determination on the cost of coal diversed to the uncert the determination on the cost of coal diversed to the uncert the determination on the cost of coal diversed to the uncert the determination on the cost of coal diversed to the uncert the determination on the cost of coal diversed to the uncert the determination on the cost of coal diversed to the uncert the determination on the cost of coal diversed to the uncert the determination on the cost of coal diversed to the uncert the determination on the cost of coal diversed to the uncert the determination on the cost of coal diversed to the uncert the determination on the cost of coal diversed to the uncert the determination on the uncert the determinatin the uncert the uncert the uncert the uncert the un	287045 610.15	5 RL - WA - Plant Closure Costs	666,659	666,659	0	0		
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287049         705.352         RL - Klamath Dams Removal - CA         64,186         64,186         0         0 customers fixality established to record the opterator of real revenue for excess income taxes in rates for California           287047         705.340         RL - Income Tax Deferral - CA         75,301         0         0         and reduced table deferral of relating revenue for excess income taxes in rates for California           287057         705.340         RL - Income Tax Deferral - CA         0         0         and reduced reduced table default and table tables to income tax rate from 35% to 21%.           287055         705.344         RL - Income Tax Deferral - WA         1.845.450         0         0         and reduced reduced table default anome tax rate from 35% to 21%.           287056         705.345         RL - Income Tax Deferral - WA         1.845.450         0         0         and reduced reduced tables to an ubox Act was enacted on December 22, 2017           287056         705.345         RL - Income Tax Deferral - WY         367.660         0         0         and reduced reduced report reduced report reduced report reduced report reduced report reduced report related EDIT           287057         705.346         RL - Protected PP&E EDIT Amortization - ID         1.041.545         0         0         and reduced report related report related PDIT           287056         705.347         RL -	297049 705 42	5 PL Pridger Accelerated Depreciation W/A	1 252 625	1 252 625	0			
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287063         705.348         RL - Protected PP&E EDIT Amortization - OR         439         439         0         0         Regulatory liability established to record the deferral of protected property related EDIT           287065         705.350         RL - Protected PP&E EDIT Amortization - WA         2,355,102         0         0         Regulatory liability established to record the deferral of protected property related EDIT           287065         705.350         RL - Protected PP&E EDIT Amortization - WA         2,355,102         0         0         0         amortization for return to Creation for return to regulatory order.         Regulatory liability established to record the deferral of protected property related EDIT           287066         705.351         RL - Protected PP&E EDIT Amortization - WY         5,081,162         0         0         0         amortization for return to Washington customers pursuant to regulatory regulated EDIT           287016         705.351         RL - Protected PP&E EDIT Amortization - WY         5,081,162         0         0         0         amortization for terum to Wyoning customers pursuant to regulatory related EDIT           287011         705.287         RL - Protected PP&E EDIT - CA         7,661,975         0         0         0         3% to 21%.         2% to 21% to 21								
287063       705.348       RL - Protected PP&E EDIT Amortization - OR       439       439       0       0       amortization for return to Oregon customers pursuant to regulatory order.         287065       705.350       RL - Protected PP&E EDIT Amortization - WA       2.355.102       0       0       0 amortization for return to Vestingtion customers pursuant to regulatory order.         287065       705.350       RL - Protected PP&E EDIT Amortization - WA       2.355.102       0       0       0 amortization for return to Vestingtion customers pursuant to regulatory order.         287066       705.351       RL - Protected PP&E EDIT Amortization - WY       5.081,162       0       0       0       Regulatory liability established to record the deferral of protected property related EDIT         287086       705.351       RL - Protected PP&E EDIT Amortization - WY       5.081,162       0       0       0       Regulatory liability established to defer California's portion of protected property related EDIT         287086       705.287       RL - Protected PP&E EDIT - CA       7.661,975       0       0       0       Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 235% to 21%.         287111       705.287       RL - Protected PP&E EDIT - CA       7.661,975       0       0       0 <td>287062 705.34</td> <td>7 RL - Protected PP&amp;E EDIT Amortization - ID</td> <td>1,041,545</td> <td>1,041,545</td> <td>0</td> <td>0</td> <td>) 0</td> <td></td>	287062 705.34	7 RL - Protected PP&E EDIT Amortization - ID	1,041,545	1,041,545	0	0	) 0	
287065         705.350         RL - Protected PP&E EDIT Amortization - WA         2,355,102         0         0         0         Regulatory liability established to record the deferral of protected property related EDIT           287065         705.350         RL - Protected PP&E EDIT Amortization - WA         2,355,102         0         0         0         amortization for return to Washington customers pursuant to regulatory orrelated EDIT           287066         705.351         RL - Protected PP&E EDIT Amortization - WY         5,081,162         0         0         amortization for return to Wyoning oustomers pursuant to regulatory order.           287067         705.351         RL - Protected PP&E EDIT Amortization - WY         5,081,162         0         0         0         amortization for return to Wyoning oustomers pursuant to regulatory order.           287011         705.287         RL - Protected PP&E EDIT - CA         7,661,975         0         0         0         3% to 21%.           287111         705.287         RL - Protected PP&E EDIT - CA         7,661,975         0         0         0         3% to 21%.           287111         705.287         RL - Protected PP&E EDIT - CA         7,661,975         0         0         0         3% to 21%.         3% to 21%.         3% to 21%.         4% to 21% t		, _ , _ , , _ , _ ,						
287065       705.350       RL - Protected PP&E EDIT Amortization - WA       2,355,102       0       0       0       amortization for return to Washington customers pursuant to regulatory order.         287065       705.351       RL - Protected PP&E EDIT Amortization - WY       5,081,162       0       0       0       amortization for return to Washington customers pursuant to regulatory order.         287066       705.351       RL - Protected PP&E EDIT Amortization - WY       5,081,162       0       0       0       amortization for return to Wyoning customers pursuant to regulatory order.         287067       705.351       RL - Protected PP&E EDIT Amortization - WY       5,081,162       0       0       0       amortization for return to Wyoning customers pursuant to regulatory order.         287111       705.287       RL - Protected PP&E EDIT - CA       7,661,975       0       0       0       235% to 21%.         287111       705.287       RL - Protected PP&E EDIT - CA       7,661,975       0       0       0       35% to 21%.         287111       705.287       RL - Protected PP&E EDIT - CA       7,661,975       0       0       0       35% to 21%.         287111       705.287       RL - Protected PP&E EDIT - CA       7,661,975       0       0       0       235% to 21%.         287111<	287063 705.34	8 RL - Protected PP&E EDIT Amortization - OR	439	439	0	0		
28706         705.351         RL - Protected PP&E EDIT Amortization - WY         5,081,162         0         0         Regulatory liability established to record the deferral of protected property related EDIT           28711         705.287         RL - Protected PP&E EDIT - CA         5,081,162         0         0         0         amortization for return to Wyoning outcomers pursuant to regord the deferral of protected property related EDIT           287111         705.287         RL - Protected PP&E EDIT - CA         7,661,975         0         0         0         3% to 21%.           287111         705.287         RL - Protected PP&E EDIT - CA         7,661,975         0         0         0         3% to 21%.           287111         705.287         RL - Protected PP&E EDIT - CA         7,661,975         0         0         0         3% to 21%.	007005 705 05		0.055.400	0.055.400				
287066       705.351       RL - Protected PP&E EDIT Amortization - WY       5,081,162       0       0       0 amortization for return to Wyoning customers pursuant to regulatory order.         287066       705.351       RL - Protected PP&E EDIT Amortization - WY       5,081,162       0       0       0 amortization for return to Wyoning customers pursuant to regulatory order.         287111       705.287       RL - Protected PP&E EDIT - CA       7,661,975       7,661,975       0       0       0 36% to 21%.         287111       705.287       RL - Protected PP&E EDIT - CA       7,661,975       0       0       0 36% to 21%.         287111       705.287       RL - Protected PP&E EDIT - CA       7,661,975       0       0       0 36% to 21%.         287111       705.287       RL - Protected PP&E EDIT - CA       7,661,975       0       0       0 36% to 21%.	287005 705.35	U RL - Protected Proc EUTI Amontization - WA	2,355,102	2,355,102	0	0		
287111         705.287         RL - Protected PP&E EDIT - CA         7.661.975         7.661.975         0         0         0         0.33% to 21%.           287111         705.287         RL - Protected PP&E EDIT - CA         7.661.975         0         0         0.33% to 21%.	287066 705.35	1 BL - Protected PP&E EDIT Amortization - WY	5 081 162	5 081 162	0	0		
287111 705.287 RL - Protected PP&E EDIT - CA 7.661,975 7.661,975 0 0 0 935% to 21%.	201000 703.33		0,001,102	0,001,102	0	0		
287111 705.287 RL - Protected PP&E EDIT - CA 7,661,975 7,661,975 0 0 0 35% to 21%. Regularly liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to								
as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to	287111 705.28	7 RL - Protected PP&E EDIT - CA	7,661,975	7,661,975	0	0	0 0	
								Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded
287112 705.288 RL - Protected PP&E EDIT - ID 19,580,989 19,580,989 0 0 0 0								
	287112 705.28	8 RL - Protected PP&E EDIT - ID	19,580,989	19,580,989	0	0	0 0	21%.

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287113 705.289 RL - Protected PP&E EDIT - OR	85,454,254	85,454,254	0 0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
287114 705.290 RL - Protected PP&E EDIT - WA	18.900.318	18.900.318	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0_35% to 21%.
	10,500,510	10,500,510		Regulatory liability established to defer Wyoming's portion of protected property related EDIT
287115 705.291 RL - Protected PP&E EDIT - WY	48,484,965	48,484,965	0 0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%. Regulatory liability established to defer Utah's portion of protected property related EDIT recorded
				as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
287116 705.292 RL - Protected PP&E EDIT - UT	151,624,073	151,624,073	0 0	0 21%. Regulatory liability established to defer California's portion of non-protected property related EDIT
287121 705.294 RL - Non Protected PP&E EDIT- CA	33,898	33,898	0 0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%
287124 705.296 RL - Non Protected PP&E EDIT- WA	3,866,570	3,866,570		Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate
28/124 /05.296 RL - Non Protected PP&E EDIT- WA	3,800,570	3,800,570	0 0	from 35% to 21%.     Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT
287125 705.297 RL - Non Protected PP&E EDIT- WY	5,428,021	5,428,021	0 0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
287173 415.942 RL - Steam Decommissioning - WA	1.755.294	1.755.294	0 0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger 0 incremental decommissioning pursuant to Docket UE-191024
287174 705.410 RL - Cholla Decommissioning - CA	(18,104)	(18,104)	0 0	0 Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175 705.411 RL - Cholla Decommissioning - ID	597,559	597.559	0 0	0 Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176 705.412 RL - Cholla Decommissioning - OR	1,959,793	1,959,793	0 0	0 Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177 705.413 RL - Cholla Decommissioning - UT	4,522,513	4,522,513	0 0	0 Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287178 705.414 RL - Cholla Decommissioning - WY	60,217	60,217	0 0	0 Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
				Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated
287184 705.605 RL - OR Clean Fuels Program	2,364,604	2,364,604	0 0	0 entities, to be used to fund programs that benefit Oregon customers. Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and
287188 100.121 RL - Income Tax Property Flowthru	(64,505,619)	(64,505,619)	0 0	0 other deferred items that do not have current provision impacts. Regulatory liability established to account for the deferral of protected property-related EDIT for
287190 100.122 RL - Income Tax Property Flowthru - PMI	570,964	570,964	0 0	PMI's portion of Bridger Coal Company fixed assets     Regulatory liability established with respect to the excess deferred income taxes associated with th
207404 Z0E 200 DL Nee Dreverty EDIT CA	0.044	0.044		non-property accumulated deferred income taxes allocable to California resulting from the change
287191 705.280 RL - Non-Property EDIT - CA	8,944	8,944	0 0	0 in the income tax rate. Regulatory liability established with respect to the excess deferred income taxes associated with th
287195 705.284 RL - Non-Property EDIT - WA	195,713	195,713	0 0	non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287198 320.279 RL - FAS 158 Post-Retirement	8,683,265	8,683,265	0 0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200 705.267 RL - WA Decoupling Mechanism	870,750	870,750	0 0	0 Regulatory liability with respect to the Washington decoupling mechanism.
				Regulatory Liability established to record difference between the approved accelerated depreciation
287206 415.710 RL - WA Accelerated Depreciation	4,282,521	4,282,521	0 0	in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209 705.266 RL - Energy Savings Assistance (ESA) - CA	7.749	7.749	0 0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory 0 liability balancing account for California.
				Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and
287212 705.245 RL - OR Direct Access 5 Yr Opt out	1,281,911	1,281,911	0 0	leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.     Contra regulatory liability established to account for Washington's share of the ARO regulatory
				difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the
287225 605.103 ARO/Regulatory Difference - Trojan - WA	43,594	43,594	0 0	Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287227 705.531 RL - UT Šolar Feed-in Tariff - NĆ	3,013,776	3,013,776	0 0	0 Regulatory liability established to record UT Solar Feed in Tariff.
287231 705.519 RL - WA Def NPC - Noncurrent	0	0	0 0	Regulatory liability established to record the Washington Power Cost Adjustment Mechanism 0 (PCAM) deferrals.
				Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability
287233 705.515 RL - OR Def NPC - Noncurrent	988,952	988,952	0 0	established to record the Oregon 2017 FERC Refund.
287235 705.511 RL - CA Def NPC - Noncurrent	489,490	489,490	0 0	Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) 0 deferrals.
287238 705.420 RL - CA GHG Allowance Revenue	1,930,520	1,930,520	0 0	Regulatory liability established to record purchase of California greenhouse gas pollution emission 0 allowances .
287252 705.263 RL - Sale of REC - WA	29,263	29,263	0 0	Regulatory liability established to record the deferral of the Pryor Mountain renewable energy or credits revenue that will be given back to Washington customers.
287262 100.100 RL ITC	82,892	82.892	0 0	0 Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
	52,552	52,002		Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax
287268 415.706 RL - 50% Bonus Tax Depreciation - WY	92,643	92,643	0 0	0 depreciation.
287271 705.336 RL - Sale of RECs - UT	256,208	256,208	0 0	Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272 705.337 RL - Sale of RECs - WY	72,852	72,852	0 0	Regulatory Liability established to track the difference between REC revenue included in rates and 0 Wyoming's allocation of the actual REC revenue received by the Company.
				Regulatory Liability established to track the difference between REC revenue included in rates and
287274 705.261 RL - Sale of RECs - OR	127,449	127,449	0 0	Oregon's allocation of the actual REC revenue received by the Company.     This account is to reclass the deferred tax balances related to regulatory assets or liabilities where
287284 610.147 Reg Liability-Other - Balance Reclass	4,938,533	4,938,533	0 0	the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287299 705.265 RL - OR Energy Conservation Charge	1,745,333	1,745,333	0 0	0 Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304 610.146 OR Reg Asset/Liab Cons	(112,804)	(112,804)	0 0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312 105.402 ARO Reg Liabilities	16.973.155	16.973.155	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations.
287312         105.402         ARC Reg Liabilities           287389         610.145         RL- DSM Balance	1,125,624	1,125,624	0 0	0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287390 610.141 RL - WA Rate Refunds	172,604	172,604	0 0	Regulatory liability established to record the refund to Washington customers pursuant to the Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
287395 730.175 RL - FAS 133 Derivatives - Unrealized Gain/Loss	66,488,064	66,488,064	0 0	Regulatory liability established to record the effects of changes in fair value of certain derivative o instruments entered into to hedge the Company's future retail resource requirements.

					Regulatory liability to record benefits and administrative costs related to the California Alterna
287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	7.966	7,966	0	0	<ul> <li>Rate for Energy, or CARE, program.</li> </ul>
					Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
					representing future reclamation costs associated with the decommissioning of the Trojan Nuc
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,217,995	1,217,995	0	0	0 Plant that are in excess of those approved for recovery by regulatory authorities. Regulatory liability established to record the balancing account activities for the Utah Home E
287445 610.142 RL - UT Home Energy LifeLine	269,905	269,905	0	0	0 Lifeline Program.
	200,000	200,000	, i i i i i i i i i i i i i i i i i i i	, v	Regulatory liability established to record the balancing account activities for the Washington I
287453 610.143 RL - WA Low Energy Program	(447,201)	(447,201)	0	0	0 Income Energy Assistance Program.
					Regulatory liability established to record revenues received from customers participating in the
007 (72) 705 070 DL DLy Dry Rev OD	401,914	401.914	_		company's Blue Sky renewable energy program, which are then used to purchase renewable
287473 705.270 RL - Blue Sky Program OR	401,914	401,914	0	0	energy certificates. Regulatory liability established to record revenues received from customers participating in the second
					company's Blue Sky renewable energy program, which are then used to purchase renewable
287474 705.271 RL - Blue Sky Program WA	135,758	135,758	0	0	energy certificates.
					Regulatory liability established to record revenues received from customers participating in the
007475 705 070 DL DLy Dry Dry 04	10.010	10.040	_		company's Blue Sky renewable energy program, which are then used to purchase renewable
287475 705.272 RL - Blue Sky Program CA	40,049	40,049	0	0	0 energy certificates. Regulatory liability established to record revenues received from customers participating in the second secon
					company's Blue Sky renewable energy program, which are then used to purchase renewable
287476 705.273 RL - Blue Sky Program UT	1,323,315	1,323,315	0	0	0 energy certificates.
					Regulatory liability established to record revenues received from customers participating in the
	44,505	44,505			company's Blue Sky renewable energy program, which are then used to purchase renewable
287477 705.274 RL - Blue Sky Program ID	44,505	44,505	0	U	0 energy certificates. Regulatory liability established to record revenues received from customers participating in the second secon
					company's Blue Sky renewable energy program, which are then used to purchase renewable
287478 705.275 RL - Blue Sky Program WY	151,625	151,625	0	0	0 energy certificates.
					Regulatory liability established to record Oregon's share of the deferral of decreased depreci-
287486 415.926 RL - Depreciation Decrease - OR	686,276	686,276	0	0	0 due to the implementation of new rates on January 1, 2014.
State Carryforwards 287280 DTA State Charitable Contribution Limitation	208.375	208.375	0	0	0 Charitable contribution carryforward for state income tax purposes.
287437 DTA Net Operating Loss Carryforward-State	67,520,970	67,520,970	0	0	O State net operating loss carryforward for state income tax purposes.
			0	U	Federal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA Federal Detriment of State NOL	(14,223,162)	(14,223,162)	0	0	0 carryforward
287371 DTA 930.100 Oregon BETC Credits	280,134	280,134	0	0	<ol> <li>Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).</li> </ol>
287491 DTA BETC Purchased Credits	9,116	9,116	0	0	0 Oregon state income tax credit carryforward.
287497 DTA BETC Purchased Gain	4,490	4,490	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494 DTA Idaho ITC Carryforward 287269 DTA Colorado Tax Credit Carryforward	18,938,531 127,924	18,938,531 127,924	0	0	0 Idaho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward	275.386	275.386		0	O Colorado state income tax credit carryforward.     O California state income tax credit carryforward.
Loss Contingencies	270,000	210,000	U	•	o banoma state moone ax creat can ylorward.
					Accrued liability established as a reserve for anticipated injury and damage expense, offset b
87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis	45,033,428	45,033,428	0	0	Insurance reserve anticipated for potential claims.
Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability	0 79,214,493	79,214,493	_		0 Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:	79,214,493	79,214,493	U	U	O Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287100 Valuation Allowance for State Credit DTA	(12,936,509)	(12,936,509)	0	0	Valuation allowance against state income tax credits that may not be utilized before expiration
	(12,936,509)	(12,936,509)	0	0	0 Valuation allowance against state income tax credits that may not be utilized before expiratio Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo
287100          Valuation Allowance for State Credit DTA           287181         205.201         Inventory Reserve - Cholla Unit 4	(12,936,509) 1,313,391	(12,936,509) 1,313,391	0 0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo
287181 205.201 Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo 0 Operating lease liabilities established pursuant to the new leasing accounting standards und
			0 0 0	0 0 0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo 0 Operating lease liabilities established pursuant to the new leasing accounting standards unde 0 842.
287181 205.201 Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0 0 0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 0 842. Accrued liability established to reserve for accounts receivable for which collection is not exp
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt	1,313,391 2,811,380 (40,763)	1,313,391 2,811,380 (40,763)	0 0 0	0 0 0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards unde 0 842. Accrued liability established to reserve for accounts receivable for which collection is not exp and for which the accumulated deferred income tax liability is expected to be reversed upon a 0 by the Internal Revenue Service.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits	1,313,391 2,811,380 (40,763) 259,680	1,313,391 2,811,380 (40,763) 259,680	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 0 842. Accrued liability established to reserve for accounts receivable for which collection is not exp and for which the accumulated deferred income tax liability is expected to be reversed upon a 0 by the Internal Revenue Service. 0 Accrued liability established to reserve for sales and use tax return audit adjustments.
287181         205.201         Inventory Reserve - Cholia Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287210         425.226         Deferred Revenue - Other	1,313,391 2,811,380 (40,763) 259,680 122,447	1,313,391 2,811,380 (40,763) 259,680 122,447	0 0 0	0 0 0 0 0 0 0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards unde 0 442. Accrued liability established to reserve for accounts receivable for which collection is not exp and for which the accumulated deferred income tax liability is expected to be reversed upon a 0 by the internal Revenue Service. 0 Accrued liability established to reserve for sales and use tax return audit adjustments. 0 Accrued payments recognized for tax and not fook.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 0 842. Accrued liability established to reserve for accounts receivable for which collection is not exp and for which the accumulated deferred income tax liability is expected to be reversed upon a 0 by the Internal Revenue Service. 0 Accrued liability established to reserve for sales and use tax return audit adjustments. 0 Advanced payments recognized for tax and not for book. 0 Reserve against receivable due from joint owners.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287210         425.226         Deferred Revenue - Other	1,313,391 2,811,380 (40,763) 259,680 122,447	1,313,391 2,811,380 (40,763) 259,680 122,447	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     Ø42.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     O by the Internal Revenue Service.     Ø Accrued liability established to reserve for sales and use tax return audit adjustments.     Ø Accrued liability established to reserve for sales and use tax return audit adjustments.     Ø Accrued payments recegnized for tax and not for book.     Ø Reserve against receivable due from joint owners.     Ø Accrued final reclamation expenditures for the Trapper mine.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287211         910.245         Contra Receivable Joint Owners	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     O     Operating lease liabilities established pursuant to the new leasing accounting standards unde     B42.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     O by the Internal Revenue Service.     Accrued liability established for reserve for sales and use tax return audit adjustments.     Accrued liability established for reserve for sales and use tax return audit adjustments.     Accrued liability established for reserve for for book.     Reserve against receivable due from joint owners.     Accrued final reclamation expenditures for the Trapper mine.     Accrued liabilities elated to the purchase of the Chehalis plant not currently deductible for in
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         452.260         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751	1,313,391 2,811,380 (40,763) 259,880 122,447 6,285 2,684,486 57,751	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     B42.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     O by the intermal Revenue Service.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued payments recegnized for tax and not for book.     Reserve against receivable due from joint owners.     Accrued final reclamation expenditures for the Trapper mine.     Accrued inabilities related to the purchase of the Chehalis plant not currently deductible for in     Accrued final treesens.     Regulated environmental remediation costs required at various abandoned/closed mines and
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     O     Departing lease liabilities established pursuant to the new leasing accounting standards unde     842.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     by the Internal Revenue Service.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to the reversed upon returners.     Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines and     work sites.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         452.260         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation	(40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911	1,313,391 2,811,380 (40,763) 259,880 122,447 6,285 2,684,486 57,751 15,675,911	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     0 by the Internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to the purchase of the Chehalis plant not currently deductible for in     0 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     1 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         452.260         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751	1,313,391 2,811,380 (40,763) 259,880 122,447 6,285 2,684,486 57,751	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     O     Deprating lease liabilities established pursuant to the new leasing accounting standards unde     842.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     by the Internal Revenue Service.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     to tax sites.     Regulated environmental remediation costs required at various abandoned/closed mines     Non-regulated environmental remediation costs required at various abandoned/closed mines     O bork row ksites.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         452.260         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability- Non Regulation	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     0 by the Internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to the purchase of the Opok.     0 Reserve against receivable due from joint owners.     0 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     0 tax purpoess.     Regulated environmental remediation costs required at various abandoned/closed mines     0 work sites.     Non-regulated on vironmental remediation costs required at various abandoned/closed mines     0 other work sites.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287193         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability- Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve	1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     0 by the intermal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to the purchase of the Dook.     0 Reserve against receivable due from joint owners.     0 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     0 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated invironmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated onvironmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated onvironmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated onvironmental remediation costs required at various abandoned/closed mines     0 other work sites.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         452.260         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability- Non Regulation	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     B42     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     by the Internal Revenue Service.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for tax and not for book.     Reserve against receivable due from joint owners.     Accrued liability new to recognized for tax and not for book.     Regulated environmental remediation costs required at various abandoned/closed mines and     work sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     ot owr k sites.     Regulatory liability used to record the Oregon allocation of injury and damage insurance reco     in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     orecovered in excess of insurance claims incurred.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287183         425.160         Lease Liability (Operating Lease)           287210         505.115         Sales & Use Tax Audits           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability. Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liability - Property Insurance Reserve - CA	1,313,391 2,811,380 (40,763) 255,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199)	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199)	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     0 by the Internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to the purchase of the took.     0 Reserve against receivable due from joint owners.     0 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     0 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated the View of the California allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulated property damage
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287193         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability- Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve	1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     B42     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     by the Internal Revenue Service.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for the sales and use tax return audit adjustments.     Accrued liability established to reserve for tax and not for book.     Reserve against receivable due from joint owners.     Accrued liability on expenditures for the Trapper mine.     Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     Varoses.     Regulated environmental remediation costs required at various abandoned/closed mines and     vork sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     Other work sites.     Regulatory liability used to record the Oregon allocation of injury and damage insurance record     in excess of insurance claims incurred.     Regulatory liability used to record the Claiffornia allocation of storm-related property damage     orecovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     orecovered in excess of insurance claims incurred.
287181         205.201         Inventory Reserve - Cholia Unit 4           287183         425.160         Lease Liability (Operating Lease)           287183         425.115         Sales & Use Tax Audits           287210         505.115         Sales & Use Tax Audits           287211         452.260         Deferred Revenue - Other           287212         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287217         715.810         Chehalis Mitigation Obligation           287241         605.301         Environmental Liability - Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - WA Property Insurance Reserve - CA           287256         705.452         Reg Liab - WA Property Insurance Reserve	1,313,391 2,811,380 (40,763) 255,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199)	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199)	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     0 by the Internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to the purchase of the Chehalis plant not currently deductible for in     0 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     0 Iax purposes.     Non-regulated environmental remediation costs required at various abandoned/closed mines an     0 ofter work sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines an     0 other work sites.     Regulatory liability used to record the Oregon allocation of injury and damage insurance record     in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulated is to rec
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287219         715.810         Chehalis Mitigation Obligation           287214         605.301         Environmental Liability - Regulation           287219         715.810         Chehalis Mitigation Obligation           287214         605.302         Environmental Liability - Non Regulation           287214         605.302         Environmental Liability - Non Regulation           287251         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liability - Property Insurance Reserve - CA           287256         705.452         Reg Liab - WA Property Insurance Reserve           287257         705.453         Reg Liab - ID Property Insurance Reserve	1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709)	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709)	0 0 0 0	-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     B42     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     by the Internal Revenue Service.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for the sales and use tax return audit adjustments.     Accrued liability established to reserve for tax and not for book.     Reserve against receivable due from joint owners.     Accrued liability on expenditures for the Trapper mine.     Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     Varoses.     Regulated environmental remediation costs required at various abandoned/closed mines and     vork sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     Other work sites.     Regulatory liability used to record the Oregon allocation of injury and damage insurance record     in excess of insurance claims incurred.     Regulatory liability used to record the Claiffornia allocation of storm-related property damage     orecovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     orecovered in excess of insurance claims incurred.
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287193         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287210         505.115         Sales & Use Tax Audits           287211         452.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287241         605.301         Environmental Liability - Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - OR Injuries & Damages Reserve           287256         705.452         Reg Liab - WA Property Insurance Reserve           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287258         705.454         Reg Liab - UP Property Insurance Reserve	1,313,391 2,811,380 (40,763) 255,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards unde     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     0 by the Internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to the purchase of the Chehalis plant not currently deductible for in     0 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines     0 work sites.     Non-regulated on vironmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulatory liability used to record the Catiornia allocation of injury and damage insurance caims incurred.     Regulatory liability used to record the Galifornia allocation of storm-related property damage     0 recovered in excess of insurance calams incurred.     Regulatory liability used to record the Galifornia allocation of storm-related property damage     0 recovered in excess of insurance calams incurred.     Regulatory liability used to record the Galifornia allocation of storm-related property damage     0 recovered in excess of insurance calams incurred.     Regulatory liability used to record the Galifornia allocation of storm-related property damage     0 recovered in excees of insurance calams incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record     in excess of insurance daims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record     in excess of insurance daims incurred.     Regulatory liability used
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287219         715.810         Chehalis Mitigation Obligation           287214         605.301         Environmental Liability - Regulation           287219         715.810         Chehalis Mitigation Obligation           287214         605.302         Environmental Liability - Non Regulation           287214         605.302         Environmental Liability - Non Regulation           287251         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liability - Property Insurance Reserve - CA           287256         705.452         Reg Liab - WA Property Insurance Reserve           287257         705.453         Reg Liab - ID Property Insurance Reserve	1,313,391 2,811,380 (40,763) 255,680 122,447 5,265 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,064,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     O     O     Oerating lease liabilities established pursuant to the new leasing accounting standards und     842.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     O by the Internal Revenue Service.     O Accrued liability established to reserve for saless and use tax return audit adjustments.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Advanced payments receivable due from joint owners.     O Accrued liability established to reserve for tax and not for book.     O Reserve against receivable due from joint owners.     O Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     O tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines an     Owork sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     O ther work sites.     Regulatory liability used to record the Cregon allocation of storm-related property damage     Inecovered in lability used to record the California allocation of storm-related property damage     Regulatory liability used to record the Washington allocation of storm-related property damage     recovered in akcess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record     in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record     in excess of insurance to record the Utah allocation of storm-related property damage record     in excers of insurance to record the Washington allocation of s
287181         205.201         Inventory Reserve - Cholia Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287212         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287217         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - OR Injuries & Damages Reserve           287256         705.452         Reg Liab - WA Property Insurance Reserve           287257         705.453         Reg Liab - UP roperty Insurance Reserve           287258         705.453         Reg Liab - UT Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve - WY	1,313,391 2,811,380 (40,763) 255,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     0 by the internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for book.     0 Reserve against receivable due from joint owners.     0 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     0 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated used to record the California allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the Utah allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used to r
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287193         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287210         505.115         Sales & Use Tax Audits           287211         452.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287241         605.301         Environmental Liability - Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - OR Injuries & Damages Reserve           287256         705.452         Reg Liab - WA Property Insurance Reserve           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287258         705.454         Reg Liab - UP Property Insurance Reserve	1,313,391 2,811,380 (40,763) 255,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     842.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     0 by the internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for tax and not for book.     0 Reserve against receivable due from joint owners.     0 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     0 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines and     verk sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulatory liability used to record the Oregon allocation of injury and damage insurance reco     in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage
287181         205.201         Inventory Reserve - Cholia Unit 4           287183         425.160         Lease Liability (Operating Lease)           287193         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287217         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - OR Injuries & Darnages Reserve           287254         705.450         Reg Liab - NOR Injuries & Darnages Reserve           287256         705.452         Reg Liab - WA Property Insurance Reserve           287257         705.453         Reg Liab - UT Property Insurance Reserve           287258         705.454         Reg Liab - UT Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve - WY           287270	1,313,391 2,811,380 (40,763) 255,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957)		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon a     0 by the internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for took.     0 Reserve against receivable due from joint owners.     0 Accrued liability established to the purchase of the Chehalis plant not currently deductible for in     0 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 other work sites.     Regulated used to record the California allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     0 recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Utah allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287216         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - OR Injuries & Damages Reserve           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287258         705.454         Reg Liab - UT Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve - WY           287270	1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889	1,313,391 2,811,380 (40,763) 259,680 (122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,489,97) 242,889		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     042.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon n     0 by the Internal Revenue Service.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to reserve for sales and use tax return audit adjustments.     0 Accrued liability established to the purchase of the Chehalis plant not currently deductible for in     0 Accrued liability established to the purchase of the Chehalis plant not currently deductible for in     0 tax purposes.     Regulated environmental remediation costs required at various abandoned/closed mines and     work sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     0 dher work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 dher work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 dher work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 dher work sites.     Regulated environmental remediation costs required at various abandoned/closed mines     0 diner work sites.     Regulatory liability used to record the California allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage to eccort be Ush allocation of storm-related property damage to eccort be Ush allocation of storm-related property damage to ecovered in excess of insurance cl
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         452.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287214         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287214         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - UR Inpuries & Damages Reserve           287254         705.450         Reg Liab - UR Inpuries & Damages Reserve           287255         705.452         Reg Liab - UR Property Insurance Reserve           287256         705.453         Reg Liab - UT Property Insurance Reserve           287259         705.455         R Property Insurance Reserve           287259 </td <td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 247,582 158,050 230,451 (22,480,957) 242,889 501,567</td> <td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,967) 242,889 501,567</td> <td></td> <td>-</td> <td>Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo O Oerrating lease liabilities established pursuant to the new leasing accounting standards und 842. 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287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287216         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287219         715.810         Chehalis Mitigation Obligation           287240         605.301         Environmental Liability - Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - OR Injuries & Damages Reserve           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287258         705.454         Reg Liab - UT Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve - WY           287270	1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889	1,313,391 2,811,380 (40,763) 259,680 (122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,489,97) 242,889		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     Ø42.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     Ø by the Internal Revenue Service.     Ø Accrued liability established to reserve for sales and use tax return audit adjustments.     Ø Accrued liability established to reserve for sales and use tax return audit adjustments.     Ø Accrued liability established to reserve for sales and use tax return audit adjustments.     Ø Accrued liability established to reserve for sales and use tax return audit adjustments.     Ø Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     Ø have the final reclamation expenditures for the Trapper mine.     Accrued liability used to record the Oregon allocation of injury and damage insurance record     in excess of insurance claims incurred.     Regulatory liability used to record the California allocation of storm-related property damage     frecovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     frecovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record in excess of insurance claims incurred.     Regulatory li
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287216         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - UR Injuries & Damages Reserve           287254         705.450         Reg Liab - UR Property Insurance Reserve           287256         705.452         Reg Liab - UR Property Insurance Reserve           287258         705.454         Reg Liab - UT Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve           287259         705.455         RL - Property Insurance Reserve           287259	1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,664,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     842.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon i     by the Internal Revenue Service.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for sales and use tax return audit adjustments.     Accrued liability established to reserve for tax and not for book.     Reserve against receivable due from joint owners.     Accrued liability established to reserve for the Chehalis plant not currently deductible for in     Accrued liability established to receive for the Chehalis plant not currently deductible for in     Accrued liability used to record the Oregon allocation of injury and damage insurance record     ne work sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     other work sites.     Regulatory liability used to record the Oregon allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Utah allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage record     in excess of insurance claims incurred.     Regulatory liability used to record the Utah allocation of storm-related property damage record     in excess of insurance claims incurred.     Regulatory liability u
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         452.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287216         605.715         Trapper Mine Contract Obligation           287214         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287214         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - UR Inpuries & Damages Reserve           287254         705.450         Reg Liab - UR Inpuries & Damages Reserve           287255         705.452         Reg Liab - UR Property Insurance Reserve           287256         705.453         Reg Liab - UT Property Insurance Reserve           287259         705.455         R Property Insurance Reserve           287259 </td <td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 247,582 158,050 230,451 (22,480,957) 242,889 501,567</td> <td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,967) 242,889 501,567</td> <td></td> <td>-</td> <td>Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 842. 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287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287214         605.715         Trapper Mine Contract Obligation           287214         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287214         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - WA Property Insurance Reserve - CA           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287258         705.454         Reg Liab - UP Property Insurance Reserve           287259         705.455         R Property Insurance Reserve - WY <t< td=""><td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066</td><td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,664,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066</td><td></td><td>-</td><td>Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 842. 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287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         910.245         Contra Receivable Joint Owners           287214         605.715         Trapper Mine Contract Obligation           287214         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287214         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - WA Property Insurance Reserve - CA           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287258         705.454         Reg Liab - UP Property Insurance Reserve           287259         705.455         R Property Insurance Reserve - WY <t< td=""><td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,225 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066</td><td>1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,664,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066</td><td></td><td>-</td><td>Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 842. 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287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         505.115         Sales & Use Tax Audits           287216         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287216         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - UP property Insurance Reserve - CA           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287259         705.454         Reg Liab - UP Property Insurance Reserve           287250         705.455         RL - Property Insurance Reserve - WY           <	1.313,391 2.811,380 (40,763) 259,680 122,447 6.225 2.684,486 5.7,751 15,675,911 5.78,038 901,427 (328,199) (123,709) 2.74,582 158,050 2.30,451 (22,480,957) 2.42,889 5.01,567 3.11,066 1.37,558 891,959	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066 137,558		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo     Operating lease liabilities established pursuant to the new leasing accounting standards und     842.     Accrued liability established to reserve for accounts receivable for which collection is not exp     and for which the accumulated deferred income tax liability is expected to be reversed upon 1     O by the Internal Revenue Service.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued liability established to reserve for sales and use tax return audit adjustments.     O Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for in     tax process.     Regulated environmental remediation costs required at various abandoned/closed mines an     o work sites.     Non-regulated environmental remediation costs required at various abandoned/closed mines     o dher work sites.     Regulatory liability used to record the California allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage     recovered in excess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage reco     li nexcess of insurance claims incurred.     Regulatory liability associated with the acceptance of storm-related property damage reco     li nexcess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage reco     li nexcess of insurance claims incurred.     Regulatory liability used to record the Washington allocation of storm-related property damage reco     li nexcess of insurance
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         425.226         Deferred Revenue - Other           287214         425.226         Deferred Revenue - Other           287214         425.226         Deferred Revenue - Other           287214         605.715         Trapper Mine Contract Obligation           287214         605.301         Environmental Liability - Regulation           287214         605.302         Environmental Liability - Non Regulation           287214         605.302         Environmental Liability - Non Regulation           287240         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liability - Property Insurance Reserve - CA           287257         705.453         Reg Liab - UP Property Insurance Reserve           287258         705.454         Reg Liab - UP Property Insurance Reserve           287259         705.455         R Property Insurance Reserve - WY           28	1,313,391 2,811,380 (40,783) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066 137,558 891,959 4,772,791	1,313,391 2,811,380 (40,763) 259,680 122,447 6,258 2,064,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066 137,558 0 0		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 842 Accrued liability established to reserve for accounts receivable for which collection is not exp and for which the accumulated deferred income tax liability is expected to be reversed upon i by the Internal Revenue Service. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for the Stable Service. Accrued liability established to reserve for tax and not for book. Reserve against receivable due from joint owners. Accrued liability established to reserve for the Chehalis plant not currently deductible for in Caccrued liability used to record the Durchase of the Chehalis plant not currently deductible for in Non-regulated environmental remediation costs required at various abandoned/closed mines and work sites. Regulatory liability used to record the Oregon allocation of injury and damage insurance reco in excess of insurance claims incurred. Regulatory liability used to record the Washington allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory liability used to record the Utah allocation of storm-related property damage record in excess of insurance claims incurred. Regulatory liability used to record the Utah allocation of storm-related property damage record in excess of insurance claims incurred. Regulatory liability used to record the Washington allocation of storm-related property damage record in excess of insurance claims incurred. Regulatory liability used to record the Utah al
287181         205.201         Inventory Reserve - Cholla Unit 4           287183         425.160         Lease Liability (Operating Lease)           287183         425.160         Lease Liability (Operating Lease)           287199         220.101         Bad Debt           287210         505.115         Sales & Use Tax Audits           287211         505.115         Sales & Use Tax Audits           287216         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287216         605.715         Trapper Mine Contract Obligation           287216         605.301         Environmental Liability - Regulation           287241         605.302         Environmental Liability - Non Regulation           287253         705.400         Reg Liab - OR Injuries & Damages Reserve           287254         705.450         Reg Liab - UP property Insurance Reserve - CA           287256         705.452         Reg Liab - UP Property Insurance Reserve           287257         705.453         Reg Liab - UP Property Insurance Reserve           287259         705.454         Reg Liab - UP Property Insurance Reserve           287250         705.455         RL - Property Insurance Reserve - WY           <	1.313,391 2.811,380 (40,763) 259,680 122,447 6.225 2.684,486 5.7,751 15,675,911 5.78,038 901,427 (328,199) (123,709) 2.74,582 158,050 2.30,451 (22,480,957) 2.42,889 5.01,567 3.11,066 1.37,558 891,959	1,313,391 2,811,380 (40,763) 259,680 122,447 6,285 2,684,486 57,751 15,675,911 578,038 901,427 (328,199) (123,709) 274,582 158,050 230,451 (22,480,957) 242,889 501,567 311,066 137,558		-	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 clo Operating lease liabilities established pursuant to the new leasing accounting standards und 842. Accrued liability established to reserve for accounts receivable for which collection is not exp and for which the accumulated deferred income tax liability is expected to be reversed upon i by the Internal Revenue Service. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for sales and use tax return audit adjustments. Accrued liability established to reserve for tax and not for book. Reserve against receivable due from joint owners. Accrued liability established to reserve for the Chehalis plant not currently deductible for in Caccued liability established to receive for the Chehalis plant not currently deductible for in Caccued liability used to record the Oregon allocation of injury and damage insurance reco in excess of insurance claims incurred. Regulatory liability used to record the Cregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory liability used to record the Uah allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory liability used to record the Uah allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory liability used to record the Uah allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory liability used to record the Uah allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory liability used to record the Uah allocation of storm-related property dam

287391 425.320 N Umpaua Settlement Agreement	5,192,522	5,192,522	0			Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
						Accrued liability associated with the acceptance of the Bear River FERC license for various
287392 425.120 Bear River Settlement Agreement	4.045.714	4,045,714	0			settlement obligations.
	1,010,711	1,010,111	· ·			Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393 425.110 Tenant Lease Allowances	7.637	7.637	0			be amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	365.090	365,090	0			Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417 605.710 Reverse Accrued Final Reclamation	492.602	492,602	0			Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430 505.125 Accrued Royalties	3,801,851	3,801,851	0			Accrued liability for royalty payments to the Mineral Management Service on coal production.
						Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers,
						a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447 720.830 Western Coal Carr Ret Med Accrual	1.554.611	0	0	(		Mine to the Hunter plant.
					.,	Deferred tax account represents the difference between book income capitalized to inventory and
287482 205.025 Fuel Cost Adjustment	217.246	217.246	0	0	0 0	taxable income from Bridger coal.
287807 Non-curr def ed tax cor ben of int	385,990	385,990	0	(		Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	(14,478)	(14,478)	0	(	0	Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int	83.446	83,446	0	(	0	Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	(3,130)	(3,130)	0	(	0	Non-current state benefit of interest on uncertain positions.
Rounding	4	4	0	(	0	
Subtotal - p234	695,784,538	672,859,934	891,959	(	22,032,645	
Less FASB 109 Above if not separately removed	(63,540,697)	(63,540,697)	0	(	0	
Less FASB 106 Above if not separately removed	1,554,611	0	0	(	1,554,611	
Total	757,770,624	736,400,631	891,959	0	20.478.034	

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

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

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

PacifiCorp

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

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

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

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

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

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

	Α	В	С	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147 §1031 Exchange	(111,999)	(111,999)	0	0		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code 0 Section 1031, otherwise knows as a "like-kind exchange."
287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,009,734)	(4,009,734)	0	0		Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101 Amortization NOPAs 99-00 RAR	2,901	2,901	0	0		Book-tax difference for the capitalization and depreciation of legal fees associated with the re- 0 licensing of specific hydro generation facilities.
287610	105.403 Asset Retirement Obligation	(29,066,156)	(29,066,156)	0	0		0 Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142 Avoided Costs	227,190,163	227,190,163	0	0		0 Book-tax basis difference for the capitalization of interest for income tax purposes.
							Book-tax basis difference for the capitalization of interest for income tax purposes specifically
287704	105.143 Basis Intangible Difference	(199,397)	0	0	(199,397)		0 related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120 Book Depreciation	3,418,397,235	3,418,397,235	0	0		0 Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss	13,516,323	13,516,323	0	0		0 Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
							Book-tax basis difference related to test energy revenues which are received/earned for power
287605	105.146 Capitalization of Test Energy	5,627,948		0	0		0 produced by generating plants during the construction period and sold or used by the utility.
287605	105.137 Capitalized Depreciation	(26,944,402)	(26,944,402)	0	0		0 Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100 Capitalized labor and benefit costs	26,317,144	26,317,144	0	0		0 Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0		0 Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	Direct Assignment: Transmission Fixed Assets	0	835,947,703	(835,947,703)	0		0 PowerTax Report #257: Transmission Book Allocation Group.
287605	Direct Assignment: Intangible Fixed Assets	0	38,751,230	0	0		0) PowerTax Report #257: Intangible Book Allocation Group.
287605	Direct Assignment: General Fixed Assets	0	120,661,428	0	0	(120,661,42	<ol> <li>PowerTax Report #257: General Book Allocation Group.</li> </ol>

287605 105.153 Contract Liability Basis Adj - Chehalis	(57,751	) (57,751)	0	0		Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605 105.151 Contract Liability Basis Adj - Eagle Mountain		0 0	0	0	0	tax purposes. Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605 105.130 Contribution in Aid of Construction	364,049,58	1 364,049,581	0	0		Book-tax basis difference related to contributions in aid of construction.
287605 105.175 Cost of Removal	(266.976.961	) (266,976,961)	0			Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224 145.030 CWIP Reserve	1.684.22		0	0		Reserve established for inactive projects included in CWIP.
	1,001,22	1,001,221	Č.	Č.	· · · ·	Book-tax basis difference related to the Allowance for Funds Used During Construction, which
						consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
287605 105.141 Debt AFUDC	(197,289,865	(197,289,865)				purposes, and the Internal Revenue Code requires a different formula related to the capitalization
287605 105.141 Debt AFUDC	(197,289,865	(197,289,805)	U	U	U	interest on debt. Deferred tax balance associated with the protected property-related excess deferred income tax
287607 105.117 Effects of Ratemaking - Fixed Assets Fed or	ly - PMI (1,751,293	(1,751,293)	0	0	0	balances for PMI's portion of Bridger Coal Company's fixed assets.
201001 100.111 Encols of Ratemaking - Fixed Assets Fed of	(1,701,230	(1,701,200)	•	Ū	v	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
						that have been previously been paid by customers at a tax rate higher than the current tax rate and
						are probable of being refunded as the temporary book-tax differences reverse and the amount of
						tax benefits associated with fixed assets that have previously been flowed through to customers
287605 105.115 Effects of Ratemaking - Fixed Assets Flowth	rough (40.955.855	(40.955.855)	0	0	0	and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
Ended of Ratemaking Price Roots Flow	(18,000,000	(10,000,000)	Č.	Č.	· · · ·	Book-tax basis difference related to the Allowance for Funds Used During Construction, which
						consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
007005 405 400 E-wike AFUDO	(151 507 04)	(454 507 040)				purposes, and the Internal Revenue Code requires a different formula related to the capitalization
287605 105.139 Equity AFUDC	(151,587,349	) (151,587,349)	U	U	U	interest on debt. PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928 425.310 Hydro Relicensing Obligation	(2,717,825	(2,717,825)	0	0	0	North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605 105.125 Tax Depreciation	(5,696,577,393	(5,696,577,393)	0	Ő	0	Book-tax difference for tax depreciation.
287605 105.152 Tax Fixed Asset Gain/Loss	(106,471,437	(106,471,437)	0	0	0	book-tax difference related to the disposition of capital assets.
287605 105.129 Fixed Assets - State Modifications	18.171.49	2		18,171,492		Tax adjustment to account for the difference between federal and state depreciation methodologies
287605         105.129         Fixed Assets - State Modifications           287605         105.131         Idaho Disallowed Loss	18,1/1,49	2 0 8 436,088	0	18,171,492	0	primarily resulting from states that have not adopted bonus depreciation. Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
	430,08	-30,000	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductibl
287605 105.148 Mine Safety Sec. 179E Election	(306,514	(306,514)	0	0	0	in the period paid and incurred for income tax purposes.
287929 105.460 Non-ARO Removal Costs	(290,743,067	(290,743,067)	0	0	0	Regulatory liability related to removal costs.
286605 105.136 PP&E FIN 48 Balances	(383,916	(383,916)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
200003 103.130 FF &L TIN 40 balances	(303,810	(303,910)	0	0	v	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
						developed software which are deductible in the period paid and incurred for income tax purposes.
287605 320.210 R & E - Sec.174 Deduction	(7,719,946	(7,719,946)	0	0	0	These costs are capitalized for book purposes.
						Regulatory asset established to account for the cumulative GAAP to FERC timing difference in
						depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight lin over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of
286914 415.525 RA - Lease Depreciation - Timing Difference	(437,873	(437,873)	0	0	0	the lease payment less accrued lease interest.
		1				PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
						(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets	(285,026	(285,026)	0			creating basis differences between book basis and tax basis for the solar arrays.
207003 100.110 IA- Solar ITC Basis Auj Fixed Assets	(200,020	(203,020)	0	0	v	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.160 Reclass to §1031 & 1033 Exchange Normal	zation Adj - General Fixed Assets 3,836,49	3 0	0	0	3,836,493	income tax normalization rules.
						Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.160 Reclass to §1031 &1033 Exchange Normali:	zation Adj - Transmission 173,24	1 0	173,241	0	0	income tax normalization rules. Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605 105.131 Reclass to Pollution Control Facilities Depre	ciation 134,154,54	4 134,154,544	0	0	0	account 281.
						Book-tax basis difference related to relocation reimbursements, which depending on whether or no
						the benefit of the relocation is for the benefit of the general public may or may not be taxable and
287605 105.140 Reimbursements	24,826,98	4 24,826,984	0	0	0	depreciable for income tax purposes.
						Book-tax basis difference for expenditures which are capitalized and depreciation for book purpose and for income tax purposes are deductible in the period they are paid and incurred.
287605 105.122 Repairs Deduction	(540,824,171	) (540,824,171)	0	0	0	and for income tax, purposes are deductible in the period they are paid and incomed.
						Regulatory liability established to defer Idaho's share of the incremental decommissioning costs
287221 415.933 RL - Steam Decommissioning - ID	384,02	2 384,022	0	0	0	associated with steam assets.
287222 415.934 RL - Steam Decommissioning - UT	8,385,81	5 8,385,815	0	0	0	Regulatory liability established to defer Utah's share of the incremental decommissioning costs
201222 - 10.504 INE - Steam Decommissioning - OT	6,303,61	0,000,010	0	0	0	associated with steam assets. Regulatory liability established to defer Wyoming's share of the incremental decommissioning cost
					0	associated with steam assets
287223 415.935 RL - Steam Decommissioning - WY	2,090,66	2 2,090,662	0	0	V	Deferred tax balance related to the regulatory liability related to protected property-related EDIT for
			0	0		being an end of the regarded have been been been been been been been be
287223         415.935         RL - Steam Decommissioning - WY           287189         100.122         RL - Effects of Ratemaking - Fixed Assets -			0	0	0	PMI's portion of Bridger Coal Company fixed assets
			0	0	0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets	PMI Fed Only 1,751,29 (197,855,261	3 1,751,293 ) (197,855,261)	0	0	0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and
287189 100.122 RL - Effects of Ratemaking - Fixed Assets -	PMI Fed Only 1,751,29	3 1,751,293 ) (197,855,261)	0	0 0 0 0	0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs.
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability	PMI Fed Only 1,751,29 (197,855,261 290,743,06	3 1,751,293 ) (197,855,261) 7 290,743,067	0	0 0 0	0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets	PMI Fed Only 1,751,29 (197,855,261	3 1,751,293 ) (197,855,261) 7 290,743,067	0 0 0 0	0 0 0 0	0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability	PMI Fed Only 1,751,29 (197,855,261 290,743,06	3 1,751,293 ) (197,855,261) 7 290,743,067	0 0 0 0	0 0 0 0	0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability	PMI Fed Only 1,751,29 (197,855,261 290,743,06	3 1,751,293 ) (197,855,261) 7 290,743,067	0 0 0 0	0 0 0 0	0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471	3 1,751,293 ) (197,855,261) 7 290,743,067 ) (2,802,471)	0 0 0 0	0 0 0 0	0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-fax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 242. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibl
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability	PMI Fed Only 1,751,29 (197,855,261 290,743,06	3 1,751,293 ) (197,855,261) 7 290,743,067 ) (2,802,471)	0	0	0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of capitalized and depreciated. Under the new method of accounting, the expenditures are deductibl for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibl for income tax purposes.
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471	3 1,751,293 ) (197,855,261) 7 290,743,067 ) (2,802,471)	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-fax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 242. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new nethod of accounting, the expenditures are deductibl for income tax nurposes in the neriod they are naid and incurred The projects are qualified for the 30% solar investment tax cred (ITC). The tax basis of the solar
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471	3 1,751,293 ) (197,855,261) 7 290,743,067 ) (2,802,471) ) (157,570,922)	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCory changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibil for income tax numonses in the neriod thev are naid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar TC, therefore creating basis differences
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets -           287313         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)           287605         105.123         Sec. 481a Adjustment - Repair Deduction           287605         105.116         Solar ITC Basis Adjustment	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471 (157,570,922 (60,726	3 1,751,293 ) (197,855,261) 7 290,743,067 ) (2,802,471) ) (157,570,922) ) (60,726)	0	0	0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory itability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCory changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibil for income tax numoses in the neriod thev are naid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar arrays. Book-tax difference related to different methods for computing deductible periodic depletion for
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287183         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)           287605         105.123         Sec. 481a Adjustment - Repair Deduction           287605         105.116         Solar ITC Basis Adjustment           287771         110.205         Tax Depletion-SRC	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471 (157,570,922	3 1,751,293 ) (197,855,261) 7 290,743,067 ) (2,802,471) ) (157,570,922) ) (60,726)	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory itability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCory changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibil for income tax numoses in the neriod thev are naid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar arrays. Book-tax difference related to different methods for computing deductible periodic depletion for
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets -           287131         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)           287605         105.123         Sec. 481a Adjustment - Repair Deduction           287605         105.116         Solar ITC Basis Adjustment           287701         110.205         Tax Depletion-SRC           287301         105.471         UT Klamath Relicensing Costs	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471 (157,570,922 (60,726	3 1,751,293 ) (197,855,261) 7 290,743,067 ) (2,802,471) ) (157,570,922) ) (60,726)			0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-fax differences reverse and the amount of Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax numoses in the nericd thex are naid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets -           287131         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)           287605         105.116         Solar ITC Basis Adjustment - Repair Deduction           287705         105.116         Solar ITC Basis Adjustment           287701         10.205         Tax Depletion-SRC           287301         105.471         UT Klamath Relicensing Costs           Subtotal - p275         Image: Part Part Part Part Part Part Part Part	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471 (157,570,922 (60,726 56,89 (3,180,340,057) (3,180,340,057)	3 1,751,293 1,751,293 1,290,743,067 2,290,743,067 1,2,802,471) 1,(157,570,922) 1,(157	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory itability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCory changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibil for income tax numoses in the neriod thev are naid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar arrays. Book-tax difference related to different methods for computing deductible periodic depletion for
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)           287605         105.123         Sec. 481a Adjustment - Repair Deduction           287605         105.123         Sec. 481a Adjustment - Repair Deduction           287605         105.116         Solar ITC Basis Adjustment           287771         110.205         Tax Depletion-SRC           28701         105.471         UT Klamath Relicensing Costs           Subtotal - p275         Icess FASB 109 Above if not separately removed	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471 (157,570,922 (60,726 56,89	3 1,751,293 1,751,293 1,290,743,067 2,290,743,067 1,2,802,471) 1,(157,570,922) 1,(157	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory itability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCory changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibil for income tax numoses in the neriod thev are naid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar arrays. Book-tax difference related to different methods for computing deductible periodic depletion for
287189         100.122         RL - Effects of Ratemaking - Fixed Assets -           287187         100.121         RL - Effects of Ratemaking - Fixed Assets -           287313         105.450         RL - Non-ARO Liability           286915         425.155         ROU Asset (Operating Lease)           287605         105.116         Solar ITC Basis Adjustment - Repair Deduction           287605         105.116         Solar ITC Basis Adjustment           287711         110.205         Tax Depletion-SRC           287001         105.471         UT Klamath Relicensing Costs           Subtolal - p275	PMI Fed Only 1,751,29 (197,855,261 290,743,06 (2,802,471 (157,570,922 (60,726 56,89 (3,180,340,057) (3,180,340,057)	3 1,751,293 1,751,293 1,000,743,067 2,290,743,067 1,000,726 1	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0 0 0 0 0 0	PMI's portion of Bridger Coal Company fixed assets Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate an are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory itability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC 842. Book-tax difference related to a one-time adjustment required by the internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCory changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductibil for income tax numoses in the neriod thev are naid and incurred. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar arrays. Book-tax difference related to different methods for computing deductible periodic depletion for

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

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

# PacifiCorp

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

A A	в	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283 FERC 283 - Regulatory Assets						
						Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in
286688 320.287 RA - Pension Settlement - UT	(1,780,769)	(1,780,769)	0	0		0 2021. Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred
286887 320.286 RA - Pension Settlement - OR	(2,732,578)	(2,732,578)	0	0		0 in 2021. Regulatory asset established to defer Wyoming's portion of the pension settlement loss that
286889 320.288 RA - Pension Settlement - WY	(1,261,910)	(1,261,910)	0	0		0 occurred in 2021. Regulatory asset established to record the deferral of costs associated with Washington's Equity
286890 415.100 RA - Equity Advisory Group - WA	(225,279)	(225,279)	0	0		Advisory Group pursuant to Docket UE-210414. Regulatory asset established to record the deferral of costs associated with providing bill
286891 415.943 RA - Covid-19 Bill Assist Program - OR	(3,068,440)	(3,068,440)	0	0		assistance to Oregon customers due to the COVID-19 pandemic.
286892 415.944 RA - Covid-19 Bill Assist Program - WA	(762,510)	(762,510)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(9,835)	(9,835)	0			Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
286893 415.755 RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0		Regulatory asset established to record Washington's share of major maintenance expense for the 0 Colstrip Unit No. 4.
286894 415.261 RA - Wildland Fire Protection - UT	(1,187,731)	(1,187,731)	0	0		Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire 0 Mitigation Balancing Account.
						Regulatory asset established to record the deferral of costs associated with Oregon's portion of the Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.
286895 415.262 RA - Wildfire Mitigation - OR	(17,222,109)	(17,222,109)	0	0		Regulatory asset established to account for the book value of undepreciated plant considered no
286943 415.263 RA - Wildfire Damaged Asset - OR	(445,522)	(445,522)	0	0		Ionger used and useful due to wildfire damage.     Regulatory asset established to record the deferral of Oregon revenue requirement associated with
286946 415.264 RA - TB Flats - OR	(1,410,440)	(1,410,440)	0	0		0 the remaining portion of TB Flats placed in service in 2021.
286937 415.270 RA - Electric Vehicle Charging Infrastructure - UT	1,240,185	1,240,185	o	0		Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure Program.
286896 415.734 RA - Cholla Unrecovered Plant -CA	(994,857)	(994,857)	0	0		Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898 415.736 RA - Cholla Unrecovered Plant -WY	(8,898,816)	(8,898,816)	0	0		Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0		Contra-regulatory asset established to record a probable disallowance of Washington's share of the o deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0		Contra-regulatory asset established to record a probable disallowance of California's share of the 0 deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904 415.520 RA - WA Decoupling Mechanism	(1,725,770)	(1,725,770)	0	0		Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910 415.200 RA - OR Transportation Electrification Pilot	(149,191)	(149,191)	0	0		Regulatory asset established to defer costs related to Oregon's pilot programs aimed at laccelerating transportation electrification in Oregon.
286935 415.251 RA - Low-Carbon Energy Standards - WY	(142,997)	(142,997)	0	0		Regulatory asset established to defer costs incurred to comply with Wyoming's Low-Carbon Energy 0 Standards.
286944 415.252 RA - Distribution System Plan - OR	(244,525)	(244,525)	0	0		Regulatory asset established to defer operating costs and capital investment to implement and operate the Distribution System Plan (DSP).
286911 415.430 RA - Transportation Electrification Pilot - CA	56,539	56,539	0	0		Regulatory asset established to defer costs related to California's pilot programs aimed at 0 accelerating transportation electrification in California.
286912 415.431 RA - Transportation Electrification Pilot - WA	(194,611)	(194,611)	0	0		Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286941 415.440 RA - Low Income Bill Discount - OR	(97.016)	(97.016)	0	0		Regulatory asset established to defer costs and revenues associated with Oregon's Low Income Bill Discount program.
286942 415.441 RA - Utility Community Advisory Group - OR	(20,764)	(20,764)	0	0		Regulatory asset established to defer costs and revenues associated with Oregon's Utility () Community Advisory Group.
	(665,617)	(665,617)	0	0		Regulatory asset established to account for the deferral of costs related to the Oregon Community
286913 415.720 RA - Community Solar - OR			0	0		Solar Program.     Regulatory asset established for the defer costs related to the California Fire Risk Mitigation
286917 415.260 RA - Fire Risk Mitigation - CA	(8,530,552)	(8,530,552)	0	0		Memorandum Account pursuant to Docket 19-05-042.     Regulatory asset established to account for the estimate of recoverable amounts related to the
286920 415.725 RA - Cholla U4 Closure	(3,444,096)	(3,444,096)	0	0		Cholla U4 closure.     Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0		Cholla U4 Regulatory asset - WA/FERC.     Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286925 415.728 Contra RA - Cholla U4 Closure OR	22,756	22,756	0	0		Cholla U4 Regulatory asset - OR.     Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286926 415.729 Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0		Cholla U4 Regulatory asset - UT.     Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286927         415.730         Contra RA - Cholla U4 Closure WY           286928         415.833         RA - Pension Settlement - CA	101,169 (322,239)	101,169 (322,239)	0	0		Cholla U4 Regulatory asset - WY.     Regulatory asset established to recover California's portion of pension settlement losses.
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	58.506	58,506	0	0		Regulatory asset account established to defer costs related to the California Emergency Services 0 Resiliency Programs.
286934 415.842 RA - Arrearage Payments Program - CA	(55,896)	(55,896)	0	Ű		Regulatory roughanis. Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver of arrearages) to California customers due to the COVID-19 pandemic.
287947 415.843 RA - Arrearage Payments Program - WA	57.533	57.533	0	0		Regulatory asset to record the deferral of costs associated with providing billing assistance (waiver of arrearages) to Washington customers due to the COVID-19 pandemic.
	(2,791,555)	(2,791,555)	0	0		Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be
286930         415.426         RA - 2020 GRC - Meters Replaced by AMI - OR           286933         415.645         RA - Oregon OCAT Expense Deferral	(2,791,555) 42,786	(2,791,555) 42,786	0	0		amortized over 10 years.     Regulatory asset account established to record the difference between the amount of Oregon

						Desulatory assot astablished to record the surphase of California grouphouse gas callution
287975	415.655 RA - GHG Allocation - CA - Noncurrent	(1,344,463)	(1,344,463)	C	0	Regulatory asset established to record the purchase of California greenhouse gas pollution lemission allowances.
						Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola
286936	415.255 RA - Wind Test Energy Deferral - WY	(52,465)	(52,465)	c	0	Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599- 0 EM-21.
	*					Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to
286938	415.646 RA - Oregon Metro Business Tax	(4,783)	(4,783)	0	0	0 Docket UM 2138.
287570	415.701 RA - Deferred Intervenor Funding Grants - CA	(99,504)	(99,504)	C	0	Regulatory asset established to record funding for qualifying intervenors that are collected from 0 customers through California rates.
						Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571	415.702 RA - Lake Side Settlement - WY	(166,313)	(166,313)	C	0	sustained at the Lake Side generating plant.     Regulatory asset established to record the Washington Power Cost Adjustment Mechanism
287573	415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent	(20,441,575)	(20,441,575)	C	0	0 (PCAM) deferrals.
287576	430.110 RA - DSM Balance Reclass	(1,125,624)	(1,125,624)	C	0	0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826 RA - Pension Settlement - WA	(1,054,733)	(1,054,733)	C	0	0 Regulatory asset established to recover Washington's portion of pension settlement losses.
297500	445.940 DA Deferred Independent Evolutor Fee OD	(10,022)	(10,022)			Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to 0 request for proposal for new generation.
287590	415.840 RA - Deferred Independent Evaluator Fee - OR	(10,022)	(10,022)		0	Regulatory liability established for the portion of environmental remediation costs for which the
287591	415.301 RA - Environmental Costs - WA	857,976	857,976	C	0	0 state of Washington does not allow deferred treatment.
286949	415.305 RA - Cedar Springs II - OR	(74,695)	(74,695)			Regulatory asset established to defer Oregon's revenue requirement related to Cedar Springs II's wind generation and associated transmission placed in service in 2020.
200343			(14,000)			Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM)
287593	415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(20,771,985)	(20,771,985)	C	0	0 deferrals.
287596	415.892 RA - Deferred Excess NPC - ID - Noncurrent	(10,776,644)	(10,776,644)	c	0	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM) 0 deferrals.
						Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597 287601	415.703 RA - Goodnoe Hills Settlement - WY 415.677 RA - Preferred Stock Redemption Loss - WA	(57,471)	(57,471)	0	0	0 sustained at the Goodnoe Hills generating plant.
287601	415.677 RA - Preferred Stock Redemption Loss - WA	(3,820)	(3,820)	, u	0	Regulatory asset established to record Washington's portion of stock redemption costs.     Regulatory asset established to record costs incurred for demand side management which are
287614	430.100 RA - Demand Side Management - Noncurrent	(53,992,684)	(53,992,684)	C	0	0 amortized according to guidelines established by each state regulatory jurisdiction.
						Regulatory asset established to record costs incurred for environmental clean-up, which are
287634	415.300 RA - Environmental Costs	(28,047,364)	(28,047,364)	C	0	amortized over a ten-year period for state regulatory purposes.     Regulatory asset established to record funding for qualifying intervenors that are collected from
287640	415.680 RA - Deferred Intervenor Funding Grants - OR	(744,625)	(744,625)	C	0	0 customers through Oregon rates.
007040			(07.404.404)			Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642	105.401 RA - ARO	(67,121,491)	(67,121,491)	U	0	0 retirement obligations. Asset accrued for required debt, amortized for book purposes over the remaining life of the original
287675	740.100 RA - Post Merger Loss - Reacquired Debt	(588,218)	(588,218)	C	0	0 issuance, or over the life of the new issuance if the original issuance was refinanced.
287738	320.270 RA - FAS 158 Pension Liability	(64,077,811)	(64,077,811)	C	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280 RA - FAS 158 Post Retirement Liability	105,422	105,422	·	0	Regulatory asset established to track the recoverable expenses associated with post-retirement 0 benefits liability.
	·					Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC)
287781	415.870 RA - Deferred Excess NPC - CA - Noncurrent	(2,062,994)	(2,062,994)	C	0	0 deferrals.
287783	415.880 RA - Deferred Independent Evaluator Fee - UT	(24,523)	(24,523)		0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
201103						Regulatory asset established to record the deferral of costs associated with the Utah Mine
287840	415.410 RA - Energy West Mining	(47,911,702)	(47,911,702)	C	0	0 Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841 287842	415.411         Contra RA - Deer Creek Abandonment - CA           415.412         Contra RA - Deer Creek Abandonment - ID	312,675 469,386	<u>312,675</u> 469,386	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.     Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.412 Contra RA - Deer Creek Abandonment - D 415.413 Contra RA - Deer Creek Abandonment - OR	1.131.737	1.131.737	0	0	0 Regulatory asset to record D contra regulatory asset for Deer Creek abandonment.
287845	415.415 Contra RA - Deer Creek Abandonment - WA	1,052,095	1,052,095	C	0	0 Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416 Contra RA - Deer Creek Abandonment - WY	805,531	805,531	C	0	0 Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848	320.281 RA - Post Retirement Settlement Loss	(286,595)	(286,595)		0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retire medical obligations.
287849	415.424 Contra RA - Deer Creek Abandonment	12,692,172	12,692,172	Ċ	0	<ol> <li>Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.</li> </ol>
						Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.     Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
287850	415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	U	0	0 pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition. Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the
						UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855 287858	415.421         Contra RA - UMWA Pension - WA           415.676         RA - Preferred Stock Redemption - WY	1,990,706 (8,450)	1,990,706 (8,450)	C	0	0 disposition.
287858	415.6/6 RA - Preferred Stock Redemption - WY	(8,450)	(8,450)	<u> </u>	0	Regulatory asset established to record Wyoming's portion of stock redemption costs.     Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861	415.857 RA - Deferred Overburden Costs - ID	(112,928)	(112,928)	c	0	0 regulatory order.
						Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868	415.858 RA - Deferred Overburden Costs - WY	(277,834)	(277,834)	C	0	0 regulatory order.
287871	415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1.040.805)	(1.040.805)	C	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
					, i i i i i i i i i i i i i i i i i i i	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287882	415.876 RA - Deferred Excess NPC - OR - Noncurrent	(28,860,351)	(28,860,351)	C	0	0 and Transition Adjustment Mechanism (TAM) deferrals.
287886	415.837 RA - Frozen MTM	(4,502,857)	(4,502,857)	C	0	0 Regulatory asset related to frozen mark to market derivatives. Regulatory asset established to capture the difference between renewable energy credits (RECs)
287888	415.882 RA - REC Sales Deferral - WA - Noncurrent	(113,017)	(113,017)	C	0	0 included in rates and actual RECs for the Washington jurisdiction.
287896	415.875 RA - Deferred Excess NPC - UT - Noncurrent	(51,318,727)	(51,318,727)	C	ŏ	Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
007000	445.979 DA LIT Liquidation Domograp	(01.050)	(04.050)			Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
287899	415.878 RA - UT Liquidation Damages	(94,658)	(94,658)	C	U	Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at
						Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the
				C	0	0 2013 Energy Cost Adjustment Mechanism (ECAM).
287903	415.879 RA - Liquidation Damages - N2 - WY	(15,436)	(15,436)			
287903 287906	415.879     RA - Liquidation Damages - N2 - WY       415.863     RA - UT Subscriber Solar Program	(15,436) (458,940)	(15,436) (458,940)	C	0	0 Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset to record the page through heapfit to Oregon guidemore from the RPA. Qualifying
	415.879 RA - Liquidation Damages - N2 - WY 415.863 RA - UT Subscriber Solar Program			C	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying
	415.879         RA - Liquidation Damages - N2 - WY           415.863         RA - UT Subscriber Solar Program           415.699         RA - BPA Balancing Account - OR			C	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are 0 rewarded with a credit to their bill.
287906	415.863 RA - UT Subscriber Solar Program 415.699 RA - BPA Balancing Account - OR	(458,940) (218,172)	(458,940) (218,172)	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are 0 rewarded with a credit to their bill. Regulatory liability used to record the Oregon allocation of storm-related property damage
287906	415.863 RA - UT Subscriber Solar Program	(458,940)	(458,940)	C	0 0 0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are 0 rewarded with a credit to their bill. Regulatory liability used to record the Oregon allocation of storm-related property damage
287906 287911	415.863 RA - UT Subscriber Solar Program 415.699 RA - BPA Balancing Account - OR	(458,940) (218,172)	(458,940) (218,172)	00		Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are orewarded with a credit to their bill. Regulatory liability used to record the Oregon allocation of storm-related property damage of recovered in excess of insurance claims incurred. Balancing account to record the deferral of incentive benefits the Company passes on to 0 Washington customers and is reimbursed from Bonneville Power Administration (BPA).
287906 287911 287917	415.863     RA - UT Subscriber Solar Program       415.699     RA - BPA Balancing Account - OR       705.451     RL - Property Insurance Reserve - OR	(458,940) (218,172) (7,915,602)	(458,940) (218,172) (7,915,602)	0 0 0 0		Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are 0 rewarded with a credit to their bill.           Orewarded with a credit to their bill.         Regulatory liability used to record the Oregon allocation of storm-related property damage           Orecovered in excess of insurance claims incurred.         Balancing account to record the deferral of incentive benefits the Company passes on to 0           Ø Washington customers and is reimbursed from Bonneville Power Administration (BPA).         Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287906 287911 287917 287914	415.863         RA - UT Subscriber Solar Program           415.699         RA - BPA Balancing Account - OR           705.451         RL - Property Insurance Reserve - OR           715.721         RA - BPA Balancing Account - WA	(458,940) (218,172) (7,915,602) (188,755)	(458,940) (218,172) (7,915,602) (188,755)	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are orewarded with a credit to their bill. Regulatory liability used to record the Oregon allocation of storm-related property damage of recovered in excess of insurance claims incurred. Balancing account to record the deferral of incentive benefits the Company passes on to 0 Washington customers and is reimbursed from Bonneville Power Administration (BPA).

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						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
						arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
007007 400 440 DA Deles ITO Desis Advertaget, Orace Un	(00.005)	(00.005)				between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up	(92,925)	(92,925)	0	0		Of that difference. ) Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of the deferral off and sales proceeds of the deferr
287935 415.936 RA - Carbon Plant Decomm/Inventory	(287,750)	(287,750)	0	0		
						Regulatory asset established to record the balancing account activity for the costs and collections
287939 415.115 RA - Utah STEP Pilot Program Balance Account	2,803,192	2,803,192	0	0		of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942 430.112 RA - Other - Balance Reclass	(4,938,533)	(4,938,533)	0	0		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287860 415.855 RA - Storm Damage Deferral - CA	(9,513)	(9,513)	0	0		Regulatory Asset established to defer storm related costs in California.
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(2,803,192)	(2,803,192)	0	0		Regulatory asset established for the UT Solar incentive program costs.
287972 320.285 RA - Post Employment Costs	2,452,966	0	0	0	2,452,96	Regulatory asset established as an offset to the increase in post-employment obligations.
						Regulatory asset established to record Idaho's share of the deferral of increased depreciation due
						to the implementation of new rates on January 1, 2014 and the implementation of new rates
287981 415.920 RA - Depreciation Increase - Idaho	(2,570,585)	(2,570,585)	0	0		effective January 1, 2021.
						Regulatory asset established to record Utah's share of the deferral of increased depreciation due
287982 415.921 RA - Depreciation Increase - Utah	(267,592)	(267,592)	0	0		to the implementation of new rates on January 1, 2014.
						Regulatory asset established to record Wyoming's share of the deferral of increased depreciation
287983 415.922 RA - Depreciation Increase - Wyoming	(924,118)	(924,118)	0	0		due to the implementation of new rates on January 1, 2014.
						Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was
						authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to
287985 415.924 RA - Steam Deferred Depreciation - UT	(2,414,548)	(2,414,548)	0	0		Docket 20-035-04.
						Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287994 415.929 RA - Carbon Decommissioning - CA	(7,087)	(7,087)	0	0		directed in the California general rate order/stipulation.
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(24,519)	(24,519)	0	0		Regulatory asset established to record Utah's portion of stock redemption costs.
						Balancing account to record the program costs for the conversion of master metered mobile home
287997 415.862 RA - CA Mobile Home Park Conversion	(50,844)	(50,844)	0	0		parks to direct utility service.
FERC 283 - Other	0	(,,				
						Prepaid property tax book to tax differences for which the accumulated deferred income tax liability
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)		is expected to be reversed upon audit by the Internal Revenue Service
						Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909 720.815 FAS 158 Post-Retirement Asset	(10,397,017)	(10,397,017)	0	0		subsidy, required under FAS 158.
						Prepaid account established to record prepaid operating and maintenance advance payments for
286918 210.175 Prepaid - FSA O&M - East	(543,277)	(543,277)	0	0		the east side repowered wind facilities.
						Prepaid account established to record prepaid operating and maintenance advance payments for
286919 210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)	0	0		the west side repowered wind facilities.
	(,	(,,				Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336 730.120 FAS 133 Derivatives - Book Unrealized	(66,488,066)	(66,488,066)	0	0		financial instruments be valued at FMV for book purposes.
287492 OR BETC - Purchased Credits - Non-Cash	(943)	(943)	0	0		Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
						Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC
						license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000,
287564 425.130 Roque River-Habitat Enhance	(117,268)	(117,268)	0	0		escalated, over a period of 9 years for habitat enhancement.
287569 720.805 FAS 158 Funded Pension Asset	(13,137,978)	(13,137,978)	0	0		Represents the funded pension asset under FAS 158.
						Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
						acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being
287661 425.360 Hermiston Swap	(573,401)	(573,401)	0	0		amortized over the remaining life of the plant.
						Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes
287662 210.100 Prepaid Taxes - OR PUC	(361,487)	(361,487)	0	0		over a period of 12 months or less.
						Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664 210.120 Prepaid Taxes - UT PUC	(832,780)	(832,780)	0	0		months or less.
						Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes
287665 210.130 Prepaid Taxes - ID PUC	(72,180)	(72,180)	0	0		over a period of 12 months or less.
						Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 210.180 Prepaid Membership Fees	(171,356)	(171,356)	0	0		months or less.
287708 210.200 Prepaid Taxes - Property Taxes	(6,022,792)	0	0	(6,022,792)		Book-tax difference associated with the timing of deductibility of property taxes.
						Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(1.019.854)	(1,019,854)	0	0		purposes.
		( ) <b>.</b>				Deferred compensation plan investments are being treated as "trading securities" where they are
						invested based upon the plan participants' personal investment elections. Starting in July 2010, the
						investments are reflected at fair market value and any unrealized gains or losses are reflected in
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(221,686)	0	0	0	(221,686	earnings
287907 210.185 Prepaid Aircraft Maintenance	(20,582)	(20,582)	0	0		Prepaid account established for prepaid aircraft maintenance costs.
287908 210.190 Prepaid Water Rights	(137,093)	(137,093)	0	0		Prepaid account for prepaid water rights and water fees.
287915 910.937 LTIP Mark to Mkt Gain/Loss	(344,766)	0	0	0		To record unrealized gains/losses from the long term incentive plan.
Rounding	(2)	(2)	0		0	
Subtotal - p277	(565,331,047)	(557,802,975)	0		1,886,514	
Less FASB 109 Above if not separately removed	(92,925)	(92,925)	0		0	
Less FASB 106 Above if not separately removed	0	0	0		0	
Total	(565,238,122)	(557,710,050)	0	(9,414,586)	1,886,514	

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

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

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

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

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

Schedule ADIT-190

Schedule A	DIT-190	в	c	р	F	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 19							
Employee B							
287220	720.560 Pension Liability UMWA Withdrawal	19,634,111	19,634,111	0	0		0 Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
007000		5.513.378				5 540 07	Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp
287300 287324	920.182 LTIP - non current 720.200 Deferred Comp. Accrual - Cash Basis	1.667.845	0	0	0	1 667 84	8 employees. 5 Non-qualified deferred compensation plan under IRC Subsection 409A.
201024	120.200 Belefied Comp. Averaar- Gash Basis	1,001,040	•	•	· · · · ·	1,001,04	Severance accruals related to regular employment downsizing. Amounts contained in these
287326	720.500 Severance Accrual - Cash Basis	617,513	0	0	0	617,51	accounts represent accruals for both departing executives and rank and file employees.
							Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most
287327	720.300 Pension/Retirement Accrual - Cash Basis	245,912	245,912	0	0		0 constituting payments made above the IRC Subsection 415 limitations.
287332	FOF COD Vision Assessed Costs Devis (O France)	7.057.400				7.057.40	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	7,857,423	U	U	U	7,857,42	3 periods or upon termination. Accrued liability for the expected claims related to workers compensation previously held by
287373	910.580 Wasatch workers comp reserve	374.065	0	0	0	374.06	5 Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150 FAS 112 Book Reserve - Post Employee Benefits	4,966,066	0	0	0		6 Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462	720.820 FAS 158 SERP Liability	10,160,133	10,160,133	0	0		0 Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Der							
287249	415.839 NonCurr Liab - Frozen MTM	0	0	0	0		Non-current liability for frozen mark to market derivatives.
Regulatory L	labilities:						Demileter liskilite established to see al floor because to be active of to Oracia established
286945	715.295 RL - OR Flv Ash	158.887	158.887	0	0		Regulatory liability established to record fly-ash revenues to be returned to Oregon customers.
							Regulatory liability established to record fly-ash revenues to be returned to Washington customers.
286952	715.296 RL - WA Fly Ash	835,944	835,944	0	0		0
							Regulatory liability established to record the authorized plant closure costs for Jim Bridger and
287045	610.155 RL - WA - Plant Closure Costs	999,988	999,988	0	0		Colstrip Unit 4 pursuant to Docket UE-191024.
							Regulatory liability established to record the authorized deferral of accelerated depreciation and reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal
287047	610.150 RL - Bridger Accelerated Depreciation & Reclamation - OR	2.683.254	2.683.254	0	0		delivered to the Jim Bridger Plant. Pursuant to Docket UE-374. Order 20-473.
201011	ore for the bridger tooler and beprovation a reolandation or	2,000,201	2,000,201	•	Č.		Regulatory liability established to record the deferral of accelerated depreciation and reclamation
							costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the
287048	705.425 RL - Bridger Accelerated Depreciation - WA	1,880,438	1,880,438	0	0		Jim Bridger Plant pursuant to Docket UE-191024.
007040							Regulatory liability established to record the giveback of excess funds collected from California
287049	705.352 RL - Klamath Dams Removal - CA	64,362	64,362	0	0		0 customers for Klamath River Dams Removal. Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287055	705.344 RL - Income Tax Deferral - WA	1,445,846	1,445,846	0	0		and reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287056	705.345 RL - Income Tax Deferral - WY	207,551	207,551	0	0		and reduced the federal income tax rate from 35% to 21%.
287058	400.440 DL Jacob Tay Develop Flowtheoust Other	(14,169,390)	(4.4.400.000)				Represents the gross-up on certain flowthrough balances unrelated to AFUDC Equity that were
287058	100.119 RL - Income Tax Property Flowthrough - Other	(14,169,390)	(14,169,390)	0	0		removed from PowerTax and will be amortized outside of PowerTax.     Regulatory liability established to record the deferral of protected property related EDIT
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	173 292	173.292	0	0		amortization for return to California customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT
287063	705.348 RL - Protected PP&E EDIT Amortization - OR	439	439	0	0		amortization for return to Oregon customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT
287065	705.350 RL - Protected PP&E EDIT Amortization - WA	1,570,068	1,570,068	0	0		amortization for return to Washington customers pursuant to regulatory order.
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	1.693.871	1.693.871	0			Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
207000	100.001 INE - FRIGHTON FRIE EDIT AMONUZATION - WT	1,053,071	1,053,071	0	0		Regulatory liability established to defer a gain on sale of property as part of an agreement with
							TerraPower. The gain recognized will be deferred and given back to customers in a future
287068	705.302 RL - Deferred Gains - TerraPower	113,616	113,616	0	0		proceeding.
							Regulatory liability established to record funds received from the Utah Public Service Commission
							(UPSC) and disbursed to UT Home Electric Lifeline Program (HELP) customers in the form of an
287069	705.242 RL - UT Bill Assistance	(124,221)	(124,221)	0	0		0 additional credit on their bill.

287111 705.287 RL - Protected PP&E EDIT - CA	7,305,038	7,305,038	0 0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0.35% to 21%.
287112 705.288 RL - Protected PP&E EDIT - ID	18.672.574	18.672.574	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 0 21%
	10,072,374	10,072,374	0 0	Regulatory liability established to defer Oregon's portion of protected property related EDIT
287113 705.289 RL - Protected PP&E EDIT - OR	81,175,414	81,175,414	0 0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
287114 705.290 RL - Protected PP&E EDIT - WA	16,859,840	16,859,840		Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from Description and the complexity of the tax of
267114 705.290 RL - PIOLECIEU PP&E EDIT - WA	10,039,040	10,039,040	0 0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT
287115 705.291 RL - Protected PP&E EDIT - WY	46,079,390	46,079,390	0 0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
287116 705.292 RL - Protected PP&E EDIT - UT	144,796,661	144,796,661	0 0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 0 21%
	111,100,001	11,100,001		Regulatory liability established to defer California's portion of non-protected property related EDIT
287121 705.294 RL - Non Protected PP&E EDIT- CA	(1)	(1)	0 0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%. Regulatory liability established to defer Washington's portion of non-protected property related
				EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate
287124 705.296 RL - Non Protected PP&E EDIT- WA	2,577,713	2,577,713	0 0	0 from 35% to 21%. Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT
287125 705.297 RL - Non Protected PP&E EDIT- WY	1,978,575	1,978,575	0 0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
287171 415.940 RL - Steam Decommissioning - CA	182,598	182,598	0 0	Regulatory liability established to recover California's portion of various steam assets incremental decommissioning as ordered in Docket A.22-05-006.
	2,632,942	2,632,942		Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger
287173         415.942         RL - Steam Decommissioning - WA           287174         705.410         RL - Cholla Decommissioning - CA	(4,398)	(4.398)	0 0	Incremental decommissioning pursuant to Docket UE-191024     Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287175 705.411 RL - Cholla Decommissioning - DA	535,029	535,029	0 0	0 Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176 705.412 RL - Cholla Decommissioning - OR	1,684,492	1,684,492	0 0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177 705.413 RL - Cholla Decommissioning - UT	4,056,978	4,056,978	0 0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.     Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287178 705.414 RL - Cholla Decommissioning - WY	57,330	57,330	0 0	Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant. Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated
287184 705.605 RL - OR Clean Fuels Program	2,293,000	2,293,000	0 0	0 entities, to be used to fund programs that benefit Oregon customers.
287188 100.121 RL - Income Tax Property Flowthru	(62,034,806)	(62,034,806)	0	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
			0 0	Regulatory liability established to account for the deferral of protected property-related EDIT for
287190 100.122 RL - Income Tax Property Flowthru - PMI	441,821	441,821	0 0	0 PMI's portion of Bridger Coal Company fixed assets Regulatory liability established with respect to the excess deferred income taxes associated with the
				non-property accumulated deferred income taxes allocable to Washington resulting from the
287195 705.284 RL - Non-Property EDIT - WA	130,477	130,477	0 0	Change in the income tax rate. Regulatory liability used to track future revenue associated with recoverable post-retirement welfar
287198 320.279 RL - FAS 158 Post-Retirement	10,191,000	10,191,000	0 0	0 expenses.
287200 705.267 RL - WA Decoupling Mechanism	2,054,356	2,054,356	0 0	Regulatory liability with respect to the Washington decoupling mechanism.
287209 705.266 RL - Energy Savings Assistance (ESA) - CA	86,430	86,430		Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory
201209 105.200 RL - Energy Savings Assistance (ESA) - CA	00,430	60,430	0	<ul> <li>Iiability balancing account for California.</li> <li>Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to independent of the package and but place.</li> </ul>
287212 705.245 RL - OR Direct Access 5 Yr Opt out	879,342	879,342	0 0	implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
				Contra regulatory liability established to account for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra
				account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected
287225 605.103 ARO/Regulatory Difference - Trojan - WA	48,050	48,050	0 0	0 below-the-line.
				Regulatory liability used for financial statement presentation purposes to reclass the noncurrent portion of regulatory assets for intervenor fees to liabilities when the balance results in a credit
287237 705.755 RL - Noncurrent Reclass - Other	17,850	17,850	0 0	balance instead of a debit balance, or vice versa.     Regulatory liability established to record purchase of California greenhouse gas pollution emission
287238 705.420 RL - CA GHG Allowance Revenue	2,461,457	2,461,457	0 0	allowances     Regulatory liability established to record the deferral of the Pryor Mountain renewable energy
287252 705.263 RL - Sale of REC - WA	47,181	47,181	0 0	<ul> <li>credits revenue that will be given back to Washington customers.</li> </ul>
287262 100.100 RL ITC	40,068	40,068	0 0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287271 705.336 RL - Sale of RECs - UT	521,972	521,972	0	Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
			0	Utan's allocation of the actual REC revenue received by the Company.     Regulatory Liability established to track the difference between REC revenue included in rates and
287272 705.337 RL - Sale of RECs - WY	42,972	42,972	0 0	Wyoming's allocation of the actual REC revenue received by the Company.     Regulatory Liability established to track the difference between REC revenue included in rates and
287274 705.261 RL - Sale of RECs - OR		70.070	0 0	Oregon's allocation of the actual REC revenue received by the Company.
	72,370	72,370	V	
			0 0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where
287284 610.147 Reg Liability-Other - Balance Reclass	6,308,642	6,308,642	0 0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa.
287284         610.147         Reg Liability-Other - Balance Reclass           287299         705.265         RL - OR Energy Conservation Charge			0 0 0 0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related
	6,308,642	6,308,642	0 0 0 0 0 0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tartiff.
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons	6,308,642 1,461,498 (118,187)	6,308,642 1,461,498 (118,187)		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amorized into book income per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement oblications.
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons	6,308,642 1,461,498	6,308,642 1,461,498		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations. 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons           287312         105.402         ARO Reg Liabilities	6,308,642 1,461,498 (118,187) 16,851,366	6,308,642 1,461,498 (118,187) 16,851,366		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tariff. Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations. 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons           287312         105.402         ARO Reg Liabilities	6,308,642 1,461,498 (118,187) 16,851,366	6,308,642 1,461,498 (118,187) 16,851,366		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations. 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear 0 Plant that are in excess of those approved for recover by regulatory authorities.
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons           287312         105.402         ARO Reg Liabilities           287389         610.145         RL - DSM Balance           287441         605.100         Trojan Decommissioning Cost-Regulatory Asset	6,308,642 1,461,498 (118,187) 16,851,366 197,621	6.306,642 1,461,498 (118,187) 16,651,366 197,621 1,123,647		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 yersa. 0 Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations. 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear 0 Plant that are in excess of those approved for recovery by regulatory authorities. Regulatory liability established to recoved the balanceit account activities for the Uah Home Energy.
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons           287312         105.402         ARO Reg Liabilities           287389         610.145         RL - DSM Balance           287441         605.100         Trojan Decommissioning Cost-Regulatory Asset           287445         610.142         RL - UT Home Energy LifeLine	6.308.642 1,461,492 (118,187) 16,851,366 197,621 1,123,647 445,606	6.306,642 1,461,498 (118,187) 16,851,366 197,621 1,123,647 445,606		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 yersa. 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations. 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear 0 Plant that are in excess of those approved for recovery by regulatory authorities. Regulatory liability established to record the balancing account activities for the Utah Home Energy 0 Lifeline Program. Regulatory liability established to record the balancing account activities for the Washington Low Regulatory liability established to record the balancing account activities for the Washington Low Regulatory liability established to record the balancing account activities for the Washington Low Regulatory liability established to record the balancing account activities for the Washington Low Regulatory liability established to record the balancing account activities for the Washington Low Regulatory liability established to record the balancing account activities for the Washington Low
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons           287312         105.402         ARO Reg Liabilities           287389         610.145         RL - DSM Balance           287441         605.100         Trojan Decommissioning Cost-Regulatory Asset	6.308.642 1,461,492 (118,187) 16,851,366 197,621 1,123,647	6.306,642 1,461,498 (118,187) 16,651,366 197,621 1,123,647		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 yersa. 0 Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 0 which are then amortized into book income per approved rate order or tariff. 1 Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations. 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. 0 Reclass of miscellaneous regulatory associated with FAS 143 asset 0 retirement obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear 0 Plant that are in excess of those approved for recover by requilatory authorities. 1 Regulatory liability established to record the balancing account activities for the Utah Home Energy 0 Lifeline Program. 2 Regulatory liability established to record the balancing account activities for the Vashington Low 0 Income Energy Assistance Program.
287299         705.265         RL - OR Energy Conservation Charge           287304         610.146         OR Reg Asset/Liab Cons           287312         105.402         ARO Reg Liabilities           287389         610.145         RL - DSM Balance           287441         605.100         Trojan Decommissioning Cost-Regulatory Asset           287445         610.142         RL - UT Home Energy LifeLine	6.308.642 1,461,492 (118,187) 16,851,366 197,621 1,123,647 445,606	6.306,642 1,461,498 (118,187) 16,851,366 197,621 1,123,647 445,606		This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 yersa. 0 Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 1 Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 2 which are then amortized into book income per approved rate order or tariff. Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 3 which are then amortized into book income per approved rate order or tariff. Regulatory liability established to record the depreciation/accretion associated with FAS 143 asset 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. 8 Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear 0 Plant that are in excess of those approved for recovery by regulatory autorities. Regulatory liability established to record the balancing account activities for the Utah Home Energy 0 Lifeline Program. Regulatory liability established to record the balancing account activities for the Washington Low 0 Income Energy Assistance Program.

					<u> </u>	
287474	705.271 RL - Blue Sky Program WA	132.483	132.483	0	compa	latory liability established to record revenues received from customers participating in the any's Blue Sky renewable energy program, which are then used to purchase renewable any antification of the statement of the statemen
201414	705.211 IKE • Dide Sky Flogram WA	132,403	132,403	0	Regul	y certificates. latory liability established to record revenues received from customers participating in the any's Blue Sky renewable energy program, which are then used to purchase renewable
287475	705.272 RL - Blue Sky Program CA	46,276	46,276	0	0 0 energ	y certificates. Idory liability established to record revenues received from customers participating in the
287476	705.273 RL - Blue Sky Program UT	1,575,468	1,575,468	0	0 0 energ	any's Blue Sky renewable energy program, which are then used to purchase renewable ty certificates.
					compa	latory liability established to record revenues received from customers participating in the any's Blue Sky renewable energy program, which are then used to purchase renewable
287477	705.274 RL - Blue Sky Program ID	51,818	51,818	0	Regul	v certificates. latory liability established to record revenues received from customers participating in the
287478 State Carry	705.275 RL - Blue Sky Program WY	150,585	150,585	0		any's Blue Sky renewable energy program, which are then used to purchase renewable v certificates.
287280	TA State Charitable Contribution Limitation DTA Net Operating Loss Carryforward-State	127,625 81,489,520	127,625 81,489,520	0	0 0 Charit	table contribution carryforward for state income tax purposes. net operating loss carryforward for income tax purposes.
	DTA Federal Detriment of State NO	(17.139.600)	(17.139.600)		Feder	ral income benefit for the deduction state taxes associated with state net operating loss
	DTA Federal Detriment of State NOL	(17,139,600) 19,619,515	(17,139,600) 19,619,515	0	0 0 carryfi 0 0 Idaho	orward. state income tax credit carryforward.
287269	DTA Colorado Tax Credit Carryforward	116,932	116,932	0	0 0 Colora	ado state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward	275,386	275,386	0	0 0 Califo	nia state income tax credit carryforward.
Loss Contin					Accru	ed liability established as a reserve for anticipated injury and damage expense, offset by the
Asset Retire	10.530/415.EInjuries & Damages Accrual - Cash Basis nent Obligations	338,021,556	338,021,556	0		ance reserve anticipated for potential claims.
287339 Other Deferr	105.400 FAS 143 ARO Liability	85,238,575	85,238,575	0	0 0 Asset	Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287953	220.105 Allowance for A/R	7,484,416	7,484,416	0		esents a reserve against revenues booked as part of the OATT true-up.
287100	Valuation Allowance for State Credit DTA	(11,702,872)	(11,702,872)	0	0 Valua	tion allowance against state income tax credits that may not be utilized before expiration.
287181	205.201 Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0	0 0	ed liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287183	425.160 Lease Liability (Operating Lease)	2,905,258	2,905,258	0	0 Opera 0 842.	ating lease liabilities established pursuant to the new leasing accounting standards under AS
					Accru	ed liability established to reserve for accounts receivable for which collection is not expected or which the accumulated deferred income tax liability is expected to be reversed upon audit
287199	220.101 Bad Debt	(40,763)	(40,763)	0	0 0 by the	e Internal Revenue Service.
287211	425.226 Deferred Revenue - Other	348,246 11,388	348,246	0	0 0 Advar	nced payments recognized for tax and not for book.
287214 287216	910.245 Contra Receivable Joint Owners 605.715 Trapper Mine Contract Obligation	11,388 2,457,889	11,388 2,457,889	0		rve against receivable due from joint owners. ed final reclamation expenditures for the Trapper mine.
	··· · · · · · · · · · · · · · · · · ·			•	Accru	ed liabilities related to the purchase of the Chehalis plant not currently deductible for income
287219	715.810 Chehalis Mitigation Obligation	57,751	57,751	0		urposes. lated environmental remediation costs required at various abandoned/closed mines and othe
287240	605.301 Environmental Liability - Regulation	20,416,204	20,416,204	0	0 0 work s	sites.
287241	605.302 Environmental Liability- Non Regulation	555,225	555,225	0	0 0 other	regulated environmental remediation costs required at various abandoned/closed mines and work sites.
287253	705.400 Reg Liab - OR Injuries & Damages Reserve	640,242	640,242		in exc	latory liability used to record the Oregon allocation of injury and damage insurance recovered sess of insurance claims incurred.
287254	705.450 Reg Liability - Property Insurance Reserve - CA	(638,151)	(638,151)	0	0 0 recove	latory liability used to record the California allocation of storm-related property damage ered in excess of insurance claims incurred.
287256	705.452 Reg Liab - WA Property Insurance Reserve	(95,098)	(95,098)	0	0 0 recove	latory liability used to record the Washington allocation of storm-related property damage ered in excess of insurance claims incurred.
287257	705.453 Reg Liab - ID Property Insurance Reserve	219,951	219,951	0	0 Regul	latory liability used to record the Idaho allocation of storm-related property damage recovere cess of insurance claims incurred.
287258	705.454 Reg Liab - UT Property Insurance Reserve	(545,089)	(545,089)	0	0 Regul	latory liability used to record the Utah allocation of storm-related property damage recovered
287259	705.455 RL - Property Insurance Reserve - WY	(1,661)	(1,661)	0	0 0 recove	latory liability used to record the Wyoming allocation of storm-related property damage ered in excess of insurance claims incurred.
287270	Valuation Allowance for DTA	(12,759,617)	(12,759,617)	0	0 0 expira	tion allowance against state net operating loss carryforwards that may not be utilized before ation.
287290	425.150 Lewis River- LWD Fund Liab	197,342	197,342	0	0 0 enhar	ed liability associated with the acceptance of the Lewis River FERC license for habitat neement.
287298	205.210 ERC Impairment Reserve	501,567	501,567	0	0 Reser	rve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of sion reduction credit.
287321	100.100 ITC	150,256	150,256	0	0 Unam	nortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105 MCI F.O.G. Wire Lease	31,597	31,597	0	Accru	Ied liability for paid, but unearned lease revenue. The lease revenue is recognized ratably on nnual service agreement period.
			1,007		Accru	ied liability for refundable cash deposits received from customers who wish to reserve mission line services. These deposits are fully refundable. The deposits are recognized as
287338	415.110 Transmission Service Deposit	1,070,561	0	1,070,561	0 0 incom	he when the service contract is fulfilled. In the service contract is fulfilled.
287340	220.100 Bad Debts Allowance - Cash Basis	7,674,455	7,674,455	0	0 0	sea many seasoned to reactive for accounts receivable for which conection is not expected
287354	505.150 Miscellaneous Current & Accrued Liability	294,101	294,101	0		ellaneous accrued liabilities related to PacifiCorp.
287370	425.215 Unearned Joint Use Pole Contract Revenue	1,083,352	1,083,352	0		ed liability for prepaid rents on company owned utility poles. ed liability associated with the acceptance of the North Umpqua FERC license for habitat
287391	425.320 N Umpqua Settlement Agreement	4,995,381	4,995,381	0	0 0 enhar	ncement. led liability associated with the acceptance of the Bear River FERC license for various
287392	425.120 Bear River Settlement Agreement	3,996,178	3,996,178	0	0 0 settler	ment obligations.
287415 287417	205.200 M&S Inventory Write-off 605.710 Reverse Accrued Final Reclamation	386,866 457,477	386,866 457,477	0	0 0 Accru	ed liability for estimated obsolete or excess inventory that will be sold for scrap. ed liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125 Accrued Royalties	3,969,738	3,969,738	0	0 0 Accru	ed liability for royalty payments to the Mineral Management Service on coal production.
					Accru a third	ed post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers d-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447	720.830 Western Coal Carr Ret Med Accrual	1,522,648	0	0	0 1,522,648 Mine 1	to the Hunter plant. red tax account represents the difference between book income capitalized to inventory and
287482	205.025 Fuel Cost Adjustment	1,744,878	1,744,878	0	0 taxabl	le income from Bridger coal. alized derivative gains and losses under FASB Statement No. 133 which requires that certa
007070	730.110 FAS 133	18,706,462 468,582	18,706,462	0	0 0 financ	cial instruments be valued at FMV for book purposes.
287673			468.582	0	0 Non-c	current federal benefit of interest on corrections.
287807	Non-curr def fed tax cor ben of int			0		
287873 287807 287817 287827 287837	Non-curr def led tax cor ben of int     Non-curr def led unc tax pos ben of int     Non-curr def sta tax cor ben of int     Non-curr def sta tax cor ben of int     Non-curr def sta unc tax pos ben of int	(18,561) (101,301 (4,013)	(18,561) 101,301 (4,013)	0	0 0 Non-c 0 0 Non-c	current federal benefit of interest on uncertain positions. current state benefit of interest on corrections. current state benefit of interest on uncertain positions.

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

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

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

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

# PacifiCorp

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

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

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

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

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

Schedule AD	017-282						
	A	в	C Gas. Prod.	D	E	F	G
		Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282			Itolatou	Holatou	riolatou	ritolatou	
100001111202							Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code
287605	105.147 §1031 Exchange	(111.999)	(111,999)	0	0		0 Section 1031, otherwise knows as a "like-kind exchange."
		(,	(,				Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(3.880.952)	(3.880.952)	0	0		0
		(11.1.1.1.1	(1				Book-tax difference for the capitalization and depreciation of legal fees associated with the re-
287766	610.101 Amortization NOPAs 99-00 RAR	(1)	(1)	0	0		0 licensing of specific hydro generation facilities.
287610	105.403 Asset Retirement Obligation	(28,797,061)	(28,797,061)	0	0		Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142 Avoided Costs	263,378,900	263,378,900	0	0		0 Book-tax basis difference for the capitalization of interest for income tax purposes.
							Book-tax basis difference for the capitalization of interest for income tax purposes specifically
287704	105.143 Basis Intangible Difference	(302,952)	0	0	(302,952)		0 related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120 Book Depreciation	3,687,390,575	3,687,390,575	0	Ó		0 Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss	13,040,224	13,040,224	0	0		0 Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
							Book-tax basis difference related to test energy revenues which are received/earned for power
287605	105.146 Capitalization of Test Energy	5,756,251	5,756,251	0	0		0 produced by generating plants during the construction period and sold or used by the utility.
287605	105.137 Capitalized Depreciation	(29,705,205)	(29,705,205)	0	0		0 Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100 Capitalized labor and benefit costs	26,391,653	26,391,653	0	0		0 Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0		0 Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	Direct Assignment: Transmission Fixed Assets	0	870,370,759	(870,370,759)	0		0 PowerTax Report #257: Transmission Book Allocation Group.
287605	Direct Assignment: Intangible Fixed Assets	0	41,664,878	0	0		78) PowerTax Report #257: Intangible Book Allocation Group.
287605	Direct Assignment: General Fixed Assets	0	132,706,980	0	0	(132,706,98	0) PowerTax Report #257: General Book Allocation Group.
							Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605	105.153 Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0		0 tax purposes.
287605	105.130 Contribution in Aid of Construction	408,293,628	408,293,628	0	0		0 Book-tax basis difference related to contributions in aid of construction.
							Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
287605	105.175 Cost of Removal	(284,893,580)	(284,893,580)	0	0		0 book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030 CWIP Reserve	1,241,377	1,241,377	0	0		Reserve established for inactive projects included in CWIP.
							Book-tax basis difference related to the Allowance for Funds Used During Construction, which
							consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
							purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105.141 Debt AFUDC	(214,524,157)	(214,524,157)	0	0		0 interest on debt.
							Deferred tax balance associated with the protected property-related excess deferred income tax
287607	105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,355,177)	(1,355,177)	0	0		0 balances for PMI's portion of Bridger Coal Company's fixed assets.
	× · ·						Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
							that have been previously been paid by customers at a tax rate higher than the current tax rate and
							are probable of being refunded as the temporary book-tax differences reverse and the amount of
							tax benefits associated with fixed assets that have previously been flowed through to customers
							and are probable of recovery as the temporary book-tax differences reverse and result in higher
287605	105.115 Effects of Ratemaking - Fixed Assets Flowthrough	(48,534,471)	(48,534,471)	0	0		0 taxable income as compared to book income

						Book-tax basis difference related to the Allowance for Funds Used During Construction, which
						consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
297205 405 120 Emilio AFUDO	(186,936,916)	(186,936,916)	0			purposes, and the Internal Revenue Code requires a different formula related to the capitalization o
287605 105.139 Equity AFUDC	(180,930,910)	(180,930,910)	U	U	L. L	Interest on debt. PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928 425.310 Hydro Relicensing Obligation	(2,370,239)	(2,370,239)	0	0	C	North Umpgua FERC license pursuant to Financial Accounting Standard 143.
287605         105.125         Tax Depreciation           287605         105.152         Tax Fixed Asset Gain/Loss	(5,985,364,521) (112,832,580)	(5,985,364,521) (112,832,580)	0	0		Book-tax difference for tax depreciation.
267 605 105.152 Tax Fixed Asset Galificuss	(112,032,300)	(112,032,500)	0	0	(	book-tax difference related to the disposition of capital assets. Tax adjustment to account for the difference between federal and state depreciation methodologies
287605 105.129 Fixed Assets - State Modifications	19,879,879	0	0	19,879,879	C	primarily resulting from states that have not adopted bonus depreciation.
287605 105.131 Idaho Disallowed Loss	449,566	449,566	0	0	(	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605 105.148 Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929 105.460 Non-ARO Removal Costs	(314,746,086)	(314,746,086)	0	0		Regulatory liability related to removal costs.
						PP&E book to tax differences for which the accumulated deferred income tax liability is expected to
286605 105.136 PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	(	be reversed upon audit by the Internal Revenue Service. Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
						developed software which are deductible in the period paid and incurred for income tax purposes.
287605 320.210 R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	These costs are capitalized for book purposes.
						Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line
						over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of
286914 415.525 RA - Lease Depreciation - Timing Difference	(489,022)	(489,022)	0	0	C	the lease payment less accrued lease interest.
						PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
						(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets	(266,133)	(266,133)	0	0	C	
207605 105 460 Declare to \$1021 \$ 1022 Evolution Manual State Add. Occurred Efford Acres	0.744 (00				0.744.100	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.160 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,711,120	0	0	0	3,711,120	Income tax normalization rules. Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.160 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	169,832	0	169,832	0	C	income tax normalization rules.
	122,977,940	122,977,940				Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605 105.131 Reclass to Pollution Control Facilities Depreciation	122,977,940	122,977,940	U	U	L L	account 281. Book-tax basis difference related to relocation reimbursements, which depending on whether or not
						the benefit of the relocation is for the benefit of the general public may or may not be taxable and
287605 105.140 Reimbursements	25,576,951	25,576,951	0	0	0	depreciable for income tax purposes.
						Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287605 105.122 Repairs Deduction	(591,871,391)	(591,871,391)	0	0	c	and for income tax, purposes are deductible in the period they are paid and incurred.
						Regulatory liability established to defer Idaho's share of the incremental decommissioning costs
287221 415.933 RL - Steam Decommissioning - ID	1,066,299	1,066,299	0	0	(	associated with steam assets. Regulatory liability established to defer Utah's share of the incremental decommissioning costs
287222 415.934 RL - Steam Decommissioning - UT	12,578,723	12,578,723	0	0	C	associated with steam assets.
× · · · · · · · · · · · · · · · · · · ·						Regulatory liability established to defer Wyoming's share of the incremental decommissioning costs
287223 415.935 RL - Steam Decommissioning - WY	3,484,438	3,484,438	0	0	(	associated with steam assets. Balance represents the regulatory adjustment related to certain flowthrough balances, unrelated to
						AFUDC Equity, that will be amortized outside of the PowerTax Fixed Asset System.
287057 100.119 RL - Effects of Ratemaking - Fixed Assets - Other	(43,461,150)	(43,461,150)				
287189 100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,355,177	1,355,177	0	0		Deferred tax balance related to the regulatory liability related to protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
207103 100.122 THE = Effects of Ratemaning = Fixed Assets = Fivil Fed Only	1,333,177	1,333,177	U	0		Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
						that have been previously been paid by customers at a tax rate higher than the current tax rate and
287187         100.121         RL - Effects of Ratemaking - Fixed Assets           287313         105.450         RL - Non-ARO Liability	(190,276,645) 314,746,086	(190,276,645) 314,746,086	0	0		are probable of being refunded as the temporary book-tax differences reverse and the amount of
28/313 105.450 RE - NOR-ARO LIADIIITY	314,740,080	314,740,080	0	0		Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915 425.155 ROU Asset (Operating Lease)	(2,906,758)	(2,906,758)	0	0	C	842.
						Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a
						change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being
						capitalized and depreciated. Under the new method of accounting, the expenditures are deductible
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	for income tax purposes in the period they are paid and incurred.
						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287605 105.116 Solar ITC Basis Adjustment	(79,619)	(79,619)	0	0	C	between book basis and tax basis for the solar arrays.
	10.000	10.110.55				Balance represents certain California-allocated flowthrough balances, unrelated to AFUDC Equity,
287071 105.270 Effects of Ratemaking - Other - CA	(3,899,818)	(3,418,506)	(481,312)			that will be amortized outside of the PowerTax Fixed Asset System. Balance represents certain Idaho-allocated flowthrough balances, unrelated to AFUDC Equity, that
287072 105.271 Effects of Ratemaking - Other - ID	(1,698,891)	(1,731,281)	32,390			will be amortized outside of the PowerTax Fixed Asset System.
						Balance represents certain Oregon-allocated flowthrough balances, unrelated to AFUDC Equity,
287073 105.272 Effects of Ratemaking - Other - OR	12,933,322	5,026,980	7,906,342			that will be amortized outside of the PowerTax Fixed Asset System. Balance represents certain Utah-allocated flowthrough balances, unrelated to AFUDC Equity, that
287074 105.273 Effects of Ratemaking - Other - UT	54,679,767	35,878,563	18,801,204			will be amortized outside of the PowerTax Fixed Asset System.
						Balance represents certain Washington-allocated flowthrough balances, unrelated to AFUDC
287075 105.274 Effects of Ratemaking - Other - WA	(926,855)	(4,173,409)	3,246,554			Equity, that will be amortized outside of the PowerTax Fixed Asset System. Balance represents certain Wyoming-allocated flowthrough balances, unrelated to AFUDC Equity,
287076 105.275 Effects of Ratemaking - Other - WY	(17,626,374)	(10,379,109)	(7,247,265)			that will be amortized outside of the PowerTax Fixed Asset System.
			(1,2.1,200)			Book-tax difference related to different methods for computing deductible periodic depletion for
287771 110.205 Tax Depletion-SRC	53,099	53,099 (4)	0	0	0	book and tax purposes.
Rounding Subtotal - p275	(3.253.177.664)	(4)	(847,943,014)	19,576,927	(170.660.738)	
Less FASB 109 Above if not separately removed	(232,382,618)	(232,382,618)	0	0	0	
Less FASB 106 Above if not separately removed Total	(3.020.795.046)	0 (2.021.768.221)	0 (847.943.014)	0 19.576.927	(170.660.738)	
10(a)	(3,020,795,046)	(2,021,708,221)	(847,943,014)	19,576,927	(170,000,738	//

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

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

Image: Note: Section of the	Schedule ADIT-283 A	в	с	D	E	F	G
Bit Bit Accord         Action         Action <th< th=""><th></th><th>Total</th><th>Gas, Prod, Dist Or Other Related</th><th></th><th></th><th></th><th>Justification</th></th<>		Total	Gas, Prod, Dist Or Other Related				Justification
numnumnumber	Account 283						
1000         1000 <th< td=""><td>rero 203 - Regulatory Assets</td><td></td><td></td><td></td><td></td><td></td><td>Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in</td></th<>	rero 203 - Regulatory Assets						Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in
0000         00000         00000         00000        <	286688 320.287 RA - Pension Settlement - UT	(495,128)	(495,128)	(	o c		0 2021.
1989         109.         10.0. Autom. Second Sec. 2000         109.000         109.000         100.000         109.000	286887 320.286 RA - Pension Settlement - OR	(2,571,757)	(2,571,757)	c	o c		0 in 2021.
1999199949	296990 220 299 DA Bancian Sattlament MV	(1 107 610)	(1 197 619)				Regulatory asset established to defer Wyoming's portion of the pension settlement loss that
gale         space							Regulatory asset established to record the deferral of costs associated with Washington's Equity
1000         1000         (1) 2007         (1)	286890 415.100 RA - Equity Advisory Group - WA	(310,426)	(310,426)	(	C C		Advisory Group pursuant to Docket UE-210414.      Regulatory accel actabilities to record the deformation accessible with providing hill
allow         allow <th< td=""><td>286891 415.943 RA - Covid-19 Bill Assist Program - OR</td><td>(2,399,625)</td><td>(2,399,625)</td><td>(</td><td>o c</td><td></td><td>assistance to Oregon customers due to the COVID-19 pandemic.</td></th<>	286891 415.943 RA - Covid-19 Bill Assist Program - OR	(2,399,625)	(2,399,625)	(	o c		assistance to Oregon customers due to the COVID-19 pandemic.
gamp         ends         gamp         ends         ends <th< td=""><td>286892 415.944 RA - Covid-19 Bill Assist Program - WA</td><td>(762 510)</td><td>(762.510)</td><td>(</td><td>o o</td><td></td><td></td></th<>	286892 415.944 RA - Covid-19 Bill Assist Program - WA	(762 510)	(762.510)	(	o o		
2019.         3.4. August Instances Science Corp. (A).         6. (1)         6. (1)         7. (1) <th7. (1)<="" th=""> <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>Regulatory asset established to record funding for qualifying intervenors that are collected from</td></th<></th7.>							Regulatory asset established to record funding for qualifying intervenors that are collected from
9889         9157         R. Magin Mananasa Rayasa Dalib, M.         9169         9157         R. Magin Mananasa Rayasa Dalib, M.         9169         9157         R. Magin Mananasa Rayasa Daliba, M.           9889         4158         R. Malkada In Strawasa The Malkada Daliba, M.         9159         R. Malkada Magana, SR.         91599         91500         91500	287047 423.100 KA - Deletreu Intervenor Funding Grants - 1D		(9,035)				Regulatory asset established to record Washington's share of major maintenance expense for the
2008         4.3.10         A. Wilder in Protection UT         Billing in Marked y Accord           2008         45.20         A. Wilder Stagen-OS         (77)33.00         (77)3.00	286893 415.755 RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	(	о <u>с</u>		0 Colstrip Unit No. 4.
Norm         Norm <th< td=""><td>296904 415 261 DA Wildland Eiro Protection LIT</td><td>(919.444)</td><td>(010 444)</td><td></td><td></td><td></td><td></td></th<>	296904 415 261 DA Wildland Eiro Protection LIT	(919.444)	(010 444)				
98895         44. Yangi Yang	200054 413.201 IVX - Wildland File Floteculor - 01	(010,444)	(010,444)				Regulatory asset established to record the deferral of costs associated with Oregon's portion of the
Base         Base <th< td=""><td>206005 415 262 DA Wildfin Mitigation OD</td><td>(17.010.500)</td><td>(17.010.500)</td><td></td><td></td><td></td><td>Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.</td></th<>	206005 415 262 DA Wildfin Mitigation OD	(17.010.500)	(17.010.500)				Company's Wildfire Protection Plan and Wildfire Mitigation and Vegetation Management program.
20050         NA. Wildle Dampel Ase: -OR         (d) 2017         (d) 20	280895 415.262 RA - Wildfire Miligation - OR	(17,213,520)	(17,213,520)	L L	J (		Regulatory asset established to account for the book value of undepreciated plant considered no
2008         41.32         A. 13 Para OR.         (07.900)	286943 415.263 RA - Wildfire Damaged Asset - OR	(428,177)	(428,177)		D C		Ionger used and useful due to wildfire damage.
98.7         9.4. Decket Value Darge Instantum - IT         9.0.00         9	286946 415 264 RA - TB Flats - OR	(879.663)	(879.663)	(	o o		
98.98         49.74         94.7cm         (92.98        (92.98        (92.98 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure</td>							Regulatory asset established to record costs related to Utah's Electric Vehicle Infrastructure
20086         41:7.0         A. Cools Unscover Pert CA.         (0000)        (0000)        (0000)	286937 415.270 RA - Electric Vehicle Charging Infrastructure - UT	953,904	953,904	(	0 0		
2009         45.70         A. Code bare coverage famility         (1)         (2) </td <td>286896 415.734 RA - Cholla Unrecovered Plant -CA</td> <td>(829,048)</td> <td>(829,048)</td> <td>(</td> <td>o c</td> <td></td> <td>0</td>	286896 415.734 RA - Cholla Unrecovered Plant -CA	(829,048)	(829,048)	(	o c		0
2896         15.53         RA- GR_Meno Accourt - CA         (4.09.08        (4.09.08        (4.09.08	286898 415 736 RA - Cholla Unrecovered Plant -WY	(7.962.098)	(7.962.098)	(	o o		Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
2899         45 20         A O. Transportation Electrification Pilod         2512         A Society Electrification Pilod         Regulatory association by Electrification Pilod         Regulatory association Pilod							Regulatory liability established to account for the revenue deferred as part of the CA GRC Revenue
28800         415,200         RA - OR Pranoportation Exertification Poid         351,200         0		(4,059,626)	(4,059,626)		D C		Requirement Memorandum Account.     Regulatory asset established to defer costs related to Oregon's pilot programs aimed at
28955         41.526         RA - Low-Carbon Energy Shanded - WY         230:223         0         0         0         Shanded has been previously costs and optical investment to hypland investment hy	286910 415.200 RA - OR Transportation Electrification Pilot	351,265	351,265	(	o c		0 accelerating transportation electrification in Oregon.
2884         415.322         A- Dubtoion System Plan - OR         (84.242)         (94.24	286935 415.251 RA - Low-Carbon Energy Standards - WY	230,223	230,223	C	o c		0 Standards.
2011         1.1.5.00         A. Taragontation Electrification Plair - Cala         6.9.00         6.9.00         6.9.00         8.0.000         8.0.0000         8.0.0000000000000000000000000000000000		(542.052)	(542.052)				Regulatory asset established to defer operating costs and capital investment to implement and
28912         415.43         RA. Transportation Electrification Pilot - WA         (247.88)							Regulatory asset established to defer costs related to California's pilot programs aimed at
26912         415.43         RA. Transportation Electrication IN Mathington.         (247.851)         0         0         Electrication IN Mathington.           28941         415.40         RA. Low Income Bill Discont- OR         (185.485)         0         0         Electrication IN Mathington.           28942         415.41         RA. Low Income Bill Discont- OR         (185.495)         0         0         Regulatory asset         Restory associated with Oregon's Low Income Electrication IN Mathington.           28942         415.44         RA. Like Income Income Electrication IN Mathington.         (185.99)         0         0         Regulatory asset         Restory associated with Oregon's Low Income Electrication IN Mathington.           28917         415.45         RA. Klamath Unscovered Plantat         (1163.066)         0         0         Resplatory asset established to fire Income Riman Income Flam Income Riman Income Rima Income Riman Income Rima Incom	286911 415.430 RA - Transportation Electrification Pilot - CA	59,703	59,703	(	<u> </u>		accelerating transportation electrification in California.     Regulatory asset established to defer costs related to Washington's pilot programs aimed at
28844         415.40         RA- Low Income Bill Discourt - OR         0 [Discourt roopgam.	286912 415.431 RA - Transportation Electrification Pilot - WA	(247,881)	(247,881)	(	o c		0 accelerating transportation electrification in Washington.
2892         415.44         RA - Ubity Community Advisory Group - OR         (15.490         (15.490         0         O         O         O         O         O         O         O         O         O         O         O         O         O         O         O         O         O         O         Adjustory Group - OR         O         Adjustory Group - OR         Adjusto	286941 415.440 RA - Low Income Bill Discount - OR	(1.834.885)	(1.834.885)	c	o o		Regulatory asset established to deter costs and revenues associated with Oregon's Low Income Bil Discount program.
28707         415.445         R.A. klamath Unrecovered Planat         (1,163.06)         0         Regulatory asset established to derer the Lower Klamath Project Assets that are probably of the Origon Community           28913         415.72         RA- Community Sdar - OR         (160.202)         (170.922)         0         0         Regulatory asset established to account for the deferration for the deferration for the deferration of the deferration the deferration of the deferration the deferration of the defer							Regulatory asset established to defer costs and revenues associated with Oregon's Utility
28070         415.45         RA-Kamath Unrecovere? Planat         (1,163.068)	286942 415.441 RA - Utility Community Advisory Group - OR	(15,499)	(15,499)		<u> </u>		
248913         415.20         RA - Community Solar - OR         (709.262)	287070 415.445 RA - Klamath Unrecovered Planat	(1,163,068)	(1,163,068)		o c	)	0 recovery.
general         415.200         R-Fire Risk Miligation - CA         (0.820,043)         (0.920,043) <td>286913 415.720 RA - Community Solar - OR</td> <td>(709,262)</td> <td>(709,262)</td> <td>C</td> <td>o c</td> <td></td> <td>Solar Program.</td>	286913 415.720 RA - Community Solar - OR	(709,262)	(709,262)	C	o c		Solar Program.
28820         415.72         RA-Chola U4 Closure         Regulatory asset established on account for the estimate of recoverable amounts related to the Contra regulatory asset established to account for the estimate of recoverable amounts in the Contra regulatory asset established to account for the estimate of recoverable amounts in the Contra regulatory asset established to account for the estimate of recoverable amounts in the Contra regulatory asset established to account for the estimate of unecoverable amounts in the Contra regulatory asset established to account for the estimate of unecoverable amounts in the Contra regulatory asset established to account for the estimate of unecoverable amounts in the Contra regulatory asset established to account for the estimate of unecoverable amounts in the Contra regulatory asset established to account for the estimate of unecoverable amounts in the Contra regulatory asset established to define the stimate of unecoverable amounts in the Contra regulatory asset established to define the stimate of unecoverable amounts in the Contra regulatory asset established to define the estimate of unecoverable amounts in the Contra regulatory asset established to define the estimate of unecoverable amounts in the Contra regulatory asset established to define the estimate of unecoverable contra regulatory asset established to define the estimate of unecoverable contra regulatory asset established to define the estimate of unecoverable contra regulatory asset established to define the estimate of unecoverable contra regulatory asset established to define the estimate of unecoverable contra regulatory asset established to eccord the definence between the amount of Oregon Regulatory asset established to record the definence between the amount of Oregon Regulatory asset established to record the definence between the amount of Oregon Regulatory asset established to record the defernal of which test energy for Coder Springs II. Evit F							Regulatory asset established for the defer costs related to the California Fire Risk Mitigation
28621         415.71         Contra RA - Cholla U4 Closure WAFERC         Contra regulatory asset exabilished to account for the estimate of unrecoverable amounts in the Cholla U4 Closure OR           28625         415.72         Contra RA - Cholla U4 Closure OR         (126,737)         0         0         Cholla U4 Regulatory asset exabilished to account for the estimate of unrecoverable amounts in the Cholla U4 Closure OR           28626         415.72         Contra RA - Cholla U4 Closure OR         (126,737)         0         0         0         Cholla U4 Alguatory asset exabilished to account for the estimate of unrecoverable amounts in the Cholla U4 Closure UT         266.407         0         0         0         Cholla U4 Regulatory asset exabilished to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset exabilished to account for the estimate of unrecoverable amounts in the 286924         415.837         RA - Pension Settlement - CA         0         0         0         Cholla U4 Regulatory asset exabilished to account for the estimate of unrecoverable amounts in the 286924         415.841         RA - Emergency Service Program-Battery Storage - CA         56.047         0         0         0         Regulatory asset exabilished to for Corpor's undepreciated NBV for oid meters replaced by All to 286934         15.845         RA - Oregon CAA Expense Deferral         37,303         37,303         0         0         0         0         0         0         0         0         0							Regulatory asset established to account for the estimate of recoverable amounts related to the
28692         415.71         Contra RA - Cholia U4 Course WA/FERC         654,742         554,742         654,742         654,742         654,742         60         Cholia U4 Regulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account for the estimate of unrecoverable amounts in the contra gulatory asset = Ablished to account established to	286920 415.725 RA - Cholla U4 Closure	(2,533,306)	(2,533,306)		C C		
26622         415.728         Contra RA - Cholla U4 Closure OR         (126,737)         (126,737	286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	534,742	534,742	(	o c		0 Cholla U4 Regulatory asset - WA/FERC.
28622         415.72         Contra RA - Cholla U4 Closure UT         265,407         0         0         Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the 2000 cholla U4 Regulatory asset established to account for the california genetices the 2000 cholla U4 Regulatory asset established to record the deferrate D4 W4 to the 2000 cholla U4 Regulatory asset established to record the deferrate D4 W4 to the 2000 cholla U4 Regulatory asset established to record the deferrate D4 W4 to the 2000 cholla U4 Regulatory asset established to record the deferrate D4 W4 to the 2000 cholla U4 Regulatory asset established to record the deferrate D4 wind test energy for Cedar Springs II, Ekola U4 Cholla U4 Chola U4 Cholla U4 Chola U4 Cholla U4 Cholla U4 Chola U4	286925 415 728 Contra RA - Cholla I 4 Closure OR	(126 737)	(126 737)	c.			
286928         415.833         RA - Pension Settlement - CA         (318,527)         (318,527)         (318,527)         (0)         (0)         Regulatory asset established to recover California's portion of pension settlement tosses.           286929         415.841         RA - Emergency Service Program-Battery Storage - CA         56,047         0         0         Regulatory asset established to recover California's portion of pension settlement tosses.           286930         415.426         RA - 2020 GRC - Meters Replaced by AMI - OR         (1,916,860)         0         0         0         Regulatory asset established for Oregon's undepreciated NBV for oid meters replaced by AMI to D           286930         415.426         RA - Oregon OCAT Expense Deferral         37,303         37,303         0         0         0         Regulatory asset established to record the purchase of California greenhourd of Oregon's undepreciated NBV for oid meters replaced by AMI to D           286930         415.645         RA - Oregon OCAT Expense Deferral         37,303         37,303         0         0         0         Regulatory asset established to record the purchase of California greenhourd of Oregon's undepreciated NBV for oid meters replaced by AMI to D           286936         415.655         RA - GHG Allocation - CA - Noncurrent         (1,538,298)         0         0         0         Regulatory asset established to record the deferral of the Metro Business Income Tax							Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
26829415.81R- Emergency Service Program-Battery Storage - CA660/76.04/70Regulatory asset account established to der costs related to the California Emergency Services26893415.45RA - 2020 GRC - Meters Replaced by AMI - OR(1916.860)(1916.860)00<				(			Cholla U4 Regulatory asset - UT.     Regulatory asset established to recover California's portion of pension settlement losses.
26830       415.426       R - 2020 GRC - Meters Replaced by AMI - OR       (1.916,860)       (1.916,860)       0       Regulatory asset established for Cregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's undepreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's appreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's appreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's appreciated NBV for old meters replaced by AMI to the difference between the amount of Oregon's appreciated NBV for old meters apprecinters apprecisted NBV for old meters apprecinters appreciated NBV							Regulatory asset account established to defer costs related to the California Emergency Services
266930         415.426         RA - 2020 GRC - Meters Replaced by AMI - OR         (1.916,860)         (1.916,860)         0         0         0         0 amortized over 10 years.           286933         415.645         RA - 2020 GRC - Meters Replaced by AMI - OR         37,303         37,303         0         0         0 Regulatory asset extablished to record the difference between the amount of Oregon           286934         415.655         RA - Gregon OcAT Expense Deferral         (1.538,298)         0         0         0 Regulatory asset extablished to record the difference between the amount of Oregon           286936         415.255         RA - Wind Test Energy Deferral - WY         (50,585)         0         0         0 Regulatory asset extablished to record the deferral of wind test energy for CoEdar Springs II, Ekola           286938         415.646         RA - Oregon Metro Business Tax         (65)         (65)         0         0         0 Regulatory asset established to record the deferral of the Metro Business Incore Tax pursuant to           286938         415.646         RA - Oregon Metro Business Tax         (65)         (65)         0         0         0 Docket UM 2138.           286938         415.640         RA - Deferred Intervenor Funding Grants - CA         (103,406)         0         0         0 Docket UM 2138.         0         0 Docket UM 2138.         0		56,047	56,047		J (		Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be
Zarg75         415.655         RA - GHG Allocation - CA - Noncurrent         (1,538,288)         (1,538,288)         0         Regulatory asset established to record the purchase of California greenhouse gas pollution           286936         415.255         RA - Wind Test Energy Deferral - WY         (50,585)         0         0         Regulatory asset established to record the deferral of wind test energy for Codex Springs II, Ekola Filas, ITB Filas II, TB Filas II				(	0 0		0 amortized over 10 years.
287975       415.655       RA - GHG Allocation - CA - Noncurrent       (1,538,298)       0       0       0       emission allowances.         286936       415.655       RA - Wind Test Energy Deferral - WY       (50,585)       0       0       0       0       Emission allowances.         286936       415.656       RA - Wind Test Energy Deferral - WY       (50,585)       (50,585)       0       0       0       0       EM21         286936       415.646       RA - Oregon Metro Business Tax       (65)       (65)       0       0       0       0       Docket UM 2138.         28770       415.701       RA - Defered Intervenor Funding Grants - CA       (103,406)       0       0       0       0       Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Docket UM 2138.         28770       415.701       RA - Defered Intervenor Funding Grants - CA       (103,406)       0       0       0       Regulatory asset established to record funding for qualifying intervenors that are collected from Caster mutrice and the set one of the Wyoning allocated portion of a settlement associated with damages         287571       415.702       RA - Lake Side Settlement - WY       (159,593)       0       0       0       0       Sustained at the Lake Side generating plant.         287573 <t< td=""><td>280933 415.045 RA - Oregon OCAT Expense Deterral</td><td>37,303</td><td>37,303</td><td></td><td>J (</td><td></td><td>Regulatory asset account established to record the purchase of California greenhouse gas pollution</td></t<>	280933 415.045 RA - Oregon OCAT Expense Deterral	37,303	37,303		J (		Regulatory asset account established to record the purchase of California greenhouse gas pollution
Best State	287975 415.655 RA - GHG Allocation - CA - Noncurrent	(1,538,298)	(1,538,298)	(	0 0		0 emission allowances.
26639         415.255         RA - Wind Test Energy Deferral - WY         (50,585)         (50,585)         0         0         0         EM2(1)           26639         415.255         RA - Oregon Metro Business Tax         (65)         (65)         0         0         0         Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to Regulatory asset established to record funding for qualifying intervenors that are collected from Caustomer Struture (103,406)         0<							
286938         415.646         RA - Oregon Metro Business Tax         (65)         (65)         0         0         0 Docket UM 2138.           287570         415.701         RA - Deferred Intervenor Funding Grants - CA         (103.406)         0         0         0 customers through California rates.           287571         415.701         RA - Lake Side Settlement - WY         (159.593)         (159.593)         0         0         0         Regulatory asset established to record funding for qualifying intervenors that are collected from a settlement associated with damages           287571         415.702         RA - Lake Side Settlement - WY         (159.593)         0         0         0         Sustained at the Lake Side generating plant.           287573         415.873         RA - Deferred Excess NPC - WA Hydro- Noncurrent         (37.274.181)         0         0         0         Qlubatory asset established to record through customer the customer through custom	286936 415.255 RA - Wind Test Energy Deferral - WY	(50,585)	(50,585)	(	o c		0 EM-21.
287570     415.701     RA - Deferred Intervenor Funding Grants - CA     (103,406)     (103,406)     0     Regulatory asset established to record funding for qualifying intervenors that are collected from clustomers through California rates.       287571     415.702     RA - Lake Side Settlement - WY     (159,593)     0     0     0     Statistical and the Lake Side concertainty plant.       287573     415.873     RA - Deferred Excess NPC - WA Hydro- Noncurrent     (37,274,181)     (37,274,181)     0     0     0	286938 415.646 RA - Oregon Metro Business Tax	(65)	(65)	0	o c		Docket UM 2138.
287571     415.702     RA - Lake Side Settlement - WY     (159,593)     0     0     Regulatory asset for the Wyoning allocated portion of a settlement associated with damages       287573     415.702     RA - Lake Side Settlement - WY     (159,593)     0     0     0     0     0     0       287573     415.703     RA - Deferred Excess NPC - WA Hydro- Noncurrent     (37,274,181)     (37,274,181)     0		(103.406)	(103.406)	(			Regulatory asset established to record funding for qualifying intervenors that are collected from
287573         415.873         RA - Deferred Excess NPC - WA Hydro- Noncurrent         (37,274,181)         (37,274,181)         0         Regulatory asset established to record the Washington Power Cost Adjustment Mechanism				L. L			Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287573 415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent (37,274,181) (37,274,181) 0 0 0 (IPCAM) deferrals.	287571 415.702 RA - Lake Side Settlement - WY	(159,593)	(159,593)	(	0 0		0 sustained at the Lake Side generating plant.
287576 430.110 RA - DSM Balance Reclass (197,620) (197,620) 0 0 0 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.	287573 415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent			C	o c		0 (PCAM) deferrals.
	287576 430.110 RA - DSM Balance Reclass	(197,620)	(197,620)	(	0 0		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.

287583 415.826 RA - Pension Settlement - WA	(992,079)	(992,079)	0 0	<ol> <li>Regulatory asset established to recover Washington's portion of pension settlement losses.</li> </ol>
	1			Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(31,186)	(31,186)	0 0	0 request for proposal for new generation.
	1			Regulatory liability established for the portion of environmental remediation costs for which the
287591 415.301 RA - Environmental Costs - WA	1,033,332	1,033,332	0 0	0 0 state of Washington does not allow deferred treatment.
	1			Regulatory asset established to defer Oregon's revenue requirement related to Cedar Springs II's
286949 415.305 RA - Cedar Springs II - OR	(36,963)	(36,963)		wind generation and associated transmission placed in service in 2020.
				Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM)
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(37,086,640)	(37,086,640)	0 0	0 0 deferrals.
				Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM)
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(17,392,274)	(17,392,274)	0 0	0 0 deferrals.
	1			Regulatory asset established for the deferral of Oregon prepaid renewable energy credit (REC)
007070 A45 000 DA DEO Oslas Defensal OD Nacionaria	(05.5.00)	(05.540)		purchases for Renewable Portfolio Standard (RPS) compliance and the related interest income.
287978 415.906 RA - REC Sales Deferral - OR - Noncurrent	(35,548)	(35,548)	<u> </u>	
287597 415 703 RA - Goodnoe Hills Settlement - WY	(50.040)	(50.040)		Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597         415.703         RA - Goodnoe Hills Settlement - WY           287601         415.677         RA - Preferred Stock Redemption Loss - WA	(52,246) (546)	(52,246)	0	0 sustained at the Goodnoe Hills generating plant.     0 Regulatory asset established to record Washington's portion of stock redemption costs.
207001 415.077 KA - Pleiened Stock Redemption Loss - WA	(546)	(540)	0 (	Regulatory asset established to record washington's portion of stock redemption costs.
287614 430.100 RA - Demand Side Management - Noncurrent	(60,105,382)	(60,105,382)		0 () amortized according to guidelines established by each state regulatory jurisdiction.
287614 430.100 RA - Demand Side Management - Noncurrent	(00,105,362)	(00,105,302)	<u> </u>	Regulatory asset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs	(35,269,669)	(35,269,669)		
207034 415.500 KA - Environmental Costs	(35,269,669)	(35,209,009)	<u> </u>	0 0 amortized over a ten-year period for state regulatory purposes.     Regulatory asset established to record funding for qualifying intervenors that are collected from
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(660,970)	(660,970)	0 0	0 0 customers through Oregon rates.
	(000,510)	(000,570)		Regulatory asset established to record funding for qualifying intervenors that are collected from
286948 415.681 RS - Deferred Intervenor Funding - WA	(73,760)	(73,760)	0 0	0 customers through Washington rates.
	(13,130)	(10,100)		Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642 105.401 RA - ARO	(73,292,878)	(73,292,878)	0 0	0 0 retirement obligations.
	(10,202,010)	(10,202,010)		Asset accrued for required debt, amortized for book purposes over the remaining life of the original
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(491,194)	(491,194)	0 0	0 0 issuance, or over the life of the new issuance if the original issuance was refinanced.
287738 320.270 RA - FAS 158 Pension Liability	(62,951,760)	(62,951,760)	0	0 0 Regulatory asset established to track the recoverable expenses associated with pension liability.
201730 320.270 INA-TAS 130 Pension Liability	(02,931,700)	(02,951,700)		Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC)
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(4,710,054)	(4,710,054)	0	0 0 deferrals.
	(4,710,034)	(4,710,034)		Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	17,850	17,850		regulation association and the regulation and and another of contractor income and costs related to a
201703 413.000 NA - Deletted independent Evaluator Fee - 01	17,050	17,030	0 0	Regulatory asset established to record the difference between REC revenue included in rates and
	1			Utah's allocation of the actual REC revenue received by the Company. On an annual basis, the
	1			
287887 415.881 RA - REC Sales Deferral - UT - Noncurrent	(364,906)	(364,906)	0 0	difference between actual and allocated REC revenue will be credited or charged to customers.
	(004,000)	(304,300)		Regulatory asset established to record the deferral of costs associated with the Utah Mine
287840 415.410 RA - Energy West Mining	(39,417,361)	(39 417 361)	0	0 Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841 415.411 Contra RA - Deer Creek Abandonment - CA	315,626	315,626	0	0 0 Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Creek Abandonment - ID	234.693	234 693	0 0	0 0 Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR	150,542	150,542	0	0 0 Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA	1,053,113	1,053,113	0 C	0 0 Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846 415.416 Contra RA - Deer Creek Abandonment - WY	890.831	890.831	0	0 0 Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
		000,001		Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree
287848 320.281 RA - Post Retirement Settlement Loss	(42,695)	(42,695)	0 0	0 medical obligations.
287849 415.424 Contra RA - Deer Creek Abandonment	14,149,124	14,149,124	0 0	0 Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
				Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
287850 415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	0 0	0 0 pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
				Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the
	1			UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855 415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0 0	0 0 disposition.
287858 415.676 RA - Preferred Stock Redemption - WY	(1,457)	(1,457)	0 0	0 Regulatory asset established to record Wyoming's portion of stock redemption costs.
				Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861 415.857 RA - Deferred Overburden Costs - ID	(98,030)	(98,030)	0 0	0 o regulatory order.
				Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868 415.858 RA - Deferred Overburden Costs - WY	(240,084)	(240,084)	0 0	0 0 regulatory order.
				Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(794,381)	(794,381)	0 0	0 0 program (Oregon House Bill 3039).
				Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent	(64,840,759)	(64,840,759)	0 0	0 and Transition Adjustment Mechanism (TAM) deferrals.
				Regulatory asset established to record the effects of changes in fair value of certain derivative
287649 730.170 RA - FAS 133 Unrealized G/L	(18,706,464)	(18,706,464)	0 0	0 instruments entered into to hedge the Company's future retail resource requirements.
				Regulatory asset established to capture the difference between renewable energy credits (RECs)
287889 415.883 RA - REC Sales Deferral - WY - Noncurrent	(219,182)	(219,182)	0 0	0 included in rates and actual RECs for the Washington jurisdiction.
	,			Regulatory account used for financial statement presentation purposes to reclass the noncurrent
				portion of regulatory assets for interval venor fees to liabilities when the balance of results in a credit
				balance instead of a debit balance.
	(17,850)	(17,850)	0 0	
287977 415.885 RA - Noncurrent Reclass Other		(113,384,092)	0 0	O     Regulatory asset established to record Utah Energy Balancing Account (EBA) deferrals.
287977         415.885         RA - Noncurrent Reclass Other           287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent	(113,384,092)			Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent		(00.070)		
	(113,384,092) (86,053)	(86,053)	0 0	0 Bridger Unit4. Naughton Unit 1 and Unit 2.
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent		(86,053)	0 0	0 0 Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established to record Wyoming's share of liquidating damages on outages at
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages	(86,053)		0 0	O     O     Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY	(86,053)	(14,033)	0 0	O     O     Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the     O     O 2013 Energy Cost Adjustment Mechanism (ECAM).
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages	(86,053)		0 0	O     O     O     O     Dridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the     O     O     O     O     O     Cequidatory asset established for the UT Subscriber Solar Program.
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY	(86,053)	(14,033)	0 0	O     O     Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the     O     O     2013 Energy Cost Adjustment Mechanism (ECAM).     O     Regulatory asset established for the UT Subscriber Solar Program.     Regulatory asset established for the UT Subscriber Solar Program.     Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287906         415.863         RA - UT Subscriber Solar Program	(86,053) (14,033) (453,432)	(14,033) (453,432)	0 0 0	O     O     O     D     Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the     O     O     O     O     O     O     O     Regulatory asset established for the UT Subscriber Solar Program.     Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying     customers, such as those who meet specified reductions in energy use during peak hours, are
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY	(86,053)	(14,033)	0 0 0 0 0 0 0 0	0 0 0 Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the     0 2013 Energy Cost Adjustment Mechanism (ECAM),     0 Regulatory asset established for the UT Subscriber Solar Program.     Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying     customers, such as those who meet specified reductions in energy use during peak hours, are     0 rewarded with a credit to therib ill.
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287906         415.863         RA - UT Subscriber Solar Program           287911         415.699         RA - BPA Balancing Account - OR	(86,053) (14,033) (453,432) (27,685)	(14,033) (453,432) (27,685)		0     0
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287906         415.863         RA - UT Subscriber Solar Program	(86,053) (14,033) (453,432)	(14,033) (453,432)		0     0
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287904         415.863         RA - UT Subscriber Solar Program           287911         415.699         RA - BPA Balancing Account - OR           287747         705.240         RA - Alt Rate for Energy Program - (CARE) - CA Current	(86,053) (14,033) (453,432) (27,685) (151,631)	(14,033) (453,432) (27,685) (151,631)		0         0         Bridger Unit4, Naughton Unit 1 and Unit 2.           Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming's share of liquidating damages on outages at the 0           0         0         2013 Energy Cost Adjustment Mechanism (ECAM).           0         0         Regulatory asset established for the UT Subscriber Solar Program.           0         0         Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are           0         newarded with a credit to their bill.         Regulatory asset established to record benefits and administrative costs related to the California           0         Alternative Rate for Energy, or CARE, program.         Regulatory liability used to record the Oregon allocation of storm-related property damage
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287906         415.863         RA - UT Subscriber Solar Program           287911         415.699         RA - BPA Balancing Account - OR	(86,053) (14,033) (453,432) (27,685)	(14,033) (453,432) (27,685)		O     O     O     D     Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to UT Subscriber Solar Program.     Regulatory asset established for the UT Subscriber Solar Program.     Regulatory asset established for the pass-through benefit to Oregon customers from the BPA. Qualifying     customers, such as those who meet specified reductions in energy use during peak hours, are     rewarded with a credit to their bill.     Regulatory asset established for record benefits and administrative costs related to the California     Alternative Rate for Energy, or CARE, program.     Regulatory isability used to record the Oregon allocation of storm-related property damage     O     O recovered in excess of insurance claims incurred.
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287906         415.863         RA - UT Subscriber Solar Program           287911         415.699         RA - BPA Balancing Account - OR           287747         705.240         RA - Ait Rate for Energy Program - (CARE) - CA Current           287917         705.451         RL - Property Insurance Reserve - OR	(86,053) (14,033) (453,432) (27,685) (151,631)	(14,033) (453,432) (27,685) (151,631) (6,920,917)		O     O     O     Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the     O     O     O     Z013 Energy Cost Adjustment Mechanism (ECAM)     Regulatory asset established for the UT Subscriber Solar Program.     Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying     customers, such as those who meet specified reductions in energy use during peak hours, are     O rewarded with a credit to their bill.     Regulatory asset to frecord benefits and administrative costs related to the California     Regulatory asset ablished for record benefits and administrative costs related to the California     O Reverted in excess of insurance claims incurred.     Regulatory label to record the dergran ellocation of storm-related property damage     O recovered in excess of insurance claims incurred.     Balancing account to record the dergran ellocation of storm-related property damage
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287906         415.863         RA - UT Subscriber Solar Program           287911         415.699         RA - BPA Balancing Account - OR           287747         705.240         RA - Alt Rate for Energy Program - (CARE) - CA Current           287917         705.451         RL - Property Insurance Reserve - OR           287914         715.721         RA - BPA Balancing Account - WA	(86,053) (14,033) (453,432) (27,685) (151,631) (6,920,917) (489,843)	(14,033) (453,432) (27,685) (151,631) (6,920,917) (489,843)		O     O     O     D     Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established for cord Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the     O     O     O     2013 Energy Cost Adjustment Mechanism (ECAM).     O     Regulatory asset to record the UT Subscriber Solar Program.     Regulatory asset to stoke the UT Subscriber Solar Program.     Regulatory asset to show the the UT Subscriber Solar Program.     Regulatory asset to show the meet specified reductions in energy use during peak hours, are     O     rewarded with a credit to their bill.     Regulatory asset tablished for the Cord Denefits and administrative costs related to the California     Atternative Rate for Energy, or CARE, program.     Regulatory labelity used to record be Orgon allocation of storm-related property damage     O reovered in excess of insurance calims incurred.     Balancing account to record the defarial of incentive benefits the Company passes on to     O (Washington customers and is relinvised for noneville Power Administration (BPA).
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287906         415.863         RA - UT Subscriber Solar Program           287911         415.699         RA - BPA Balancing Account - OR           287747         705.240         RA - Ait Rate for Energy Program - (CARE) - CA Current           287917         705.451         RL - Property Insurance Reserve - OR	(86,053) (14,033) (453,432) (27,685) (151,631) (6,920,917)	(14,033) (453,432) (27,685) (151,631) (6,920,917)		0         0         Bridger Unit4, Naughton Unit 1 and Unit 2.           Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 0         0.015           0         0         Regulatory asset established for secord Wyoming customers on an accelerated basis through the 0           0         0         Regulatory asset established for the UT Subscriber Solar Program.           0         0         Regulatory asset or record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are 0           0         0         Regulatory asset established to record benefits and administrative costs related to the California           0         0         Alternative Rate for Energy, or CARE, program.           0         0         Regulatory asset established to record the Dregora allocation of storm-related property damage           0         0         recovered in excess of insurance claims incurred.           0         0         Balancing account to record the Gregora allocation of storm-related property damage           0         0         Washington customers and is reimbursed from Bonnewille Power Administration (BPA).           0         0         Regulatory asset established to regora spreaders of the gain on sales gueback to customers.    <
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287906         415.863         RA - UT Subscriber Solar Program           287911         415.699         RA - BPA Balancing Account - OR           287747         705.240         RA - Alt Rate for Energy Program - (CARE) - CA Current           287917         705.451         RL - Property Insurance Reserve - OR           287914         715.721         RA - BPA Balancing Account - WA           287919         425.105         RA - OR Asset Sale Gain GB - Noncurrent	(86,053) (14,033) (453,432) (27,685) (151,631) (6,920,917) (489,843) (454,717)	(14,033) (453,432) (27,685) (151,631) (6,920,917) (489,843) (454,717)		O     O     D     Bridger Unit4, Naughton Unit 1 and Unit 2.     Regulatory asset established to record Wyoming's share of liquidating damages on outages at     Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the     O     O     O     2013 Energy Cost Adjustment Mechanism (ECAM).     Regulatory asset established for the UT Subscriber Solar Program.     Regulatory asset established for the UT Subscriber Solar Program.     Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying     customers, such as those who meet specified reductions in energy use during peak hours, are     rewarded with a credit to their bill.     Regulatory asset tablished for record benefits and administrative costs related to the California     O Alternative Rate for Energy, or CARE, program.     Regulatory liability used to record the Oregon allocation of storm-related property damage     O recovered in excess of insurance claims incurred.     Balancing account to record the derral of incentive benefits the Company passes on to     Washington customers and is reimbursed from Bonneville Power Administration (BPA).     O     Regulatory asset related to Cregon's portion of the gain on sales giveback to customers.     Balancing account to record the derral of incentive benefits the Company passes on to     Mashington customers and is reimbursed from Sonneville Power Administration (BPA).     G     Regulatory asset related to Dregon's portion of the gain on sales giveback to customers.     Balancing account to record the derral of incentive benefits the Company passes on to Idaho
287896         415.875         RA - Deferred Excess NPC - UT - Noncurrent           287899         415.878         RA - UT Liquidation Damages           287903         415.879         RA - Liquidation Damages - N2 - WY           287906         415.863         RA - UT Subscriber Solar Program           287911         415.699         RA - BPA Balancing Account - OR           287747         705.240         RA - Alt Rate for Energy Program - (CARE) - CA Current           287917         705.451         RL - Property Insurance Reserve - OR           287914         715.721         RA - BPA Balancing Account - WA	(86,053) (14,033) (453,432) (27,685) (151,631) (6,920,917) (489,843)	(14,033) (453,432) (27,685) (151,631) (6,920,917) (489,843)		0         0         Bridger Unit4, Naughton Unit 1 and Unit 2.           Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 0         0.015           0         0.016         Regulatory asset established for the UT Subscriber Solar Program.           0         0.020         Regulatory asset established for the UT Subscriber Solar Program.           0         0.030         Regulatory asset established for the UT Subscriber Solar Program.           0         0.000         Regulatory asset erective to record the pass-through benefit to Oregon customers from the BPA. Qualific oustomers, such as those who meet specified reductions in energy use during peak hours, are 0.0000           0         Regulatory asset established to record benefits and administrative costs related to the Californi Regulatory asset established to record the Dergora allocation of storm-related property damage           0         0         Regulatory asset orecord the Oregon allocation of storm-related property damage           0         1         Regulatory asset established to record the Dergon allocation of storm-related property damage           0         1         Regulatory labelity used to record the Gregon allocation of storm-related property damage           0         1         Regulatory asset related to Cregor Sportion of the gain on sales giveback to customers.           0         0         Regulatory ass

					1	
						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
						arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
						between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up	(86,766)	(86,766)	0	0 0	0	for that difference.
287935 415.936 RA - Carbon Plant Decomm/Inventory	(104,432)	(104,432)	0	0 0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
						Regulatory asset established to record the balancing account activity for the costs and collections
287939 415.115 RA - Utah STEP Pilot Program Balance Account	(157,331)	(157,331)	0	0	0	of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287942 430.112 RA - Other - Balance Reclass	(6,308,642)	(6,308,642)	0	0		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287860 415.855 RA - Storm Damage Deferral - CA	(5,107,642)	(5,107,642)	0	0	0	Regulatory Asset established to defer storm related costs in California.
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(35,930)	(35,930)	0	0		Regulatory asset established for the UT Solar incentive program costs.
287972 320.285 RA - Post Employment Costs	1,944,263	Ó	0	0	1,944,263	Regulatory asset established as an offset to the increase in post-employment obligations.
						Regulatory asset established to record Idaho's share of the deferral of increased depreciation due
						to the implementation of new rates on January 1, 2014 and the implementation of new rates
287981 415.920 RA - Depreciation Increase - Idaho	(1,713,723)	(1,713,723)	0	0	0	effective January 1, 2021.
						Regulatory asset established to record Utah's share of the deferral of increased depreciation due
287982 415.921 RA - Depreciation Increase - Utah	(236,111)	(236,111)	0	0	0	to the implementation of new rates on January 1, 2014.
						Regulatory asset established to record Wyoming's share of the deterral of increased depreciation
287983 415.922 RA - Depreciation Increase - Wyoming	(815,398)	(815,398)	0	0	0	due to the implementation of new rates on January 1, 2014.
						Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was
						authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to
287985 415.924 RA - Steam Deferred Depreciation - UT	(3,644,147)	(3,644,147)	0	0	0	Docket 20-035-04.
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(4,227)	(4,227)	0	0		Regulatory asset established to record Utah's portion of stock redemption costs.
						Balancing account to record the program costs for the conversion of master metered mobile home
287997 415.862 RA - CA Mobile Home Park Conversion	(46,573)	(46,573)				parks to direct utility service.
	(40,573)	(40,575)	U	0	U	
FERC 283 - Other						Prepaid property tax book to tax differences for which the accumulated deferred income tax liability
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3.391.794)			(3.391,794)		is expected to be reversed upon audit by the Internal Revenue Service
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	U	(3,391,794)	U	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909 720.815 FAS 158 Post-Retirement Asset	(12.862.576)	(12.862.576)				
286909 /20.815 FAS 158 Post-Retirement Asset	(12,862,576)	(12,862,576)	U	U	U	subsidy, required under FAS 158.
286918 210.175 Prepaid - FSA Q&M - East	(272,868)	(272.868)				Prepaid account established to record prepaid operating and maintenance advance payments for
286918 210.175 Prepaid - FSA O&M - East	(272,808)	(272,808)	U	U	U	the east side repowered wind facilities.
286919 210.170 Prepaid - FSA Q&M - West	(69,425)	(69,425)				Prepaid account established to record prepaid operating and maintenance advance payments for
286919 210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)	U	0	U	the west side repowered wind facilities.
						Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC
207504 ADD ADD Drive Unklight Enhance	(137.632)	(407.000)				license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000,
287564 425.130 Rogue River-Habitat Enhance 287569 720.805 FAS 158 Funded Pension Asset	(137,632)	(137,632)	0	0		escalated, over a period of 9 years for habitat enhancement.
287569 720.805 FAS 158 Funded Pension Asset	(15,972,568)	(15,972,568)	0	0	0	Represents the funded pension asset under FAS 158. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
007004 405 000 Harristen Over	(504.407)	(504.407)				acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being
287661 425.360 Hermiston Swap	(531,187)	(531,187)	U	0	U	amortized over the remaining life of the plant.
	(070.000)	(070.000)				Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes
287662 210.100 Prepaid Taxes - OR PUC	(372,882)	(372,882)	0	0	0	over a period of 12 months or less.
	(0.10.070)	(0.10.050)				Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664 210.120 Prepaid Taxes - UT PUC	(849,252)	(849,252)	0	0	0	months or less.
	(70.000)	(70.000)				Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes
287665 210.130 Prepaid Taxes - ID PUC	(76,830)	(76,830)	0	0	0	over a period of 12 months or less.
007000 040 400 Devel d March arbite Face	1545.000	15 45 494				Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 210.180 Prepaid Membership Fees	(545,004)	(545,004)	0	0 470 00 1		months or less.
287708 210.200 Prepaid Taxes - Property Taxes	(6,470,234)	0	0	(6,470,234)	0	Book-tax difference associated with the timing of deductibility of property taxes.
						Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(919,108)	(919,108)	0	0	0	purposes.
						Deferred compensation plan investments are being treated as "trading securities" where they are
						invested based upon the plan participants' personal investment elections. Starting in July 2010, the
	(110 700)					investments are reflected at fair market value and any unrealized gains or losses are reflected in
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(413,758)	0	0	0	(413,758)	
287907 210.185 Prepaid Aircraft Maintenance	(41,133)	(41,133)	0	0	0	Prepaid account established for prepaid aircraft maintenance costs.
287908 210.190 Prepaid Water Rights	(137,093)	(137,093)	0	0	0	Prepaid account for prepaid water rights and water fees.
287915 910.937 LTIP Mark to Mkt Gain/Loss	(667,845)	0	0	0	(667,845)	To record unrealized gains/losses from the long term incentive plan.
Rounding	(3)	(3)	0		0	
Subtotal - p277	(675,137,414)	(666,138,046)	0		862,660	
Less FASB 109 Above if not separately removed	(86,766)	(86,766)	0		0	
Less FASB 106 Above if not separately removed	0	0	0		0	
Total	(675,050,648)	(666,051,280)	0	(9,862,028)	862,660	

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

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
 So 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

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

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

	Accumulate	d Deferred Income Tax Asse	t / (Liability)	(Excess) / Defici	ent Accumulated Deferred	Income Tax
		Pre-	Post-			
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
courn. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,20
courn. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,37)
courn. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,18
courn. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,79)
ubtotal: Accumulated Deferred Income Tax Asset / (Liability)		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,15)
Ither Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,95
ther Regulatory Liabilities	254	(418,440)	(223,047)	(195,393)	0	(195,393
otal (Excess) / Deficient Accumulated Deferred Income Tax		(4,569,194,881)	(2,933,443,547)	(1,635,751,334)	(1,316,688,743)	(319,062,59
ross-Up				(533,294,193)	(429,272,131)	(104,022,06)
excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254			(2.169.045.527)	(1,745,960,874)	(423,084,65)

TABLE 2: Summary of (Excess) / Deficient Accumulated Deferred Income Tax by Function and Protected/Non-Protected Classification								
ption	Total	Protected	Non-Protected					
Transmission Allocable Excess Deferred Income Tax	(408,886,820) A	(351,666,905) B	(57,219,915) C					
	(1,226,864,514)	(965,021,838)	(261,842,676)					
Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up	(1,635,751,334)	(1,316,688,743)	(319,062,591)					

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

						TABLE 3: A	Annual Tracking of	(Excess) / Deficient	Accumulated Deferred	Income Tax						-		24.01	E 4: INFORMATION O		
						sion Allocable Excess		ax						Formula Rate Inputs		*Gross-up ar	d ADIT are not i	IABL included in rate base E	E 4: INFORMATION O	NLT	rded in either FERC Account
						/ Deficient ADIT (RSGI						otected		Unamo		Gross-up at				ERC Account 190 or 28	
	Remaining	Transmiss		Remaining	Ger		Remaining		ngible	Remaining	(Excess) / D		Annual	(Excess) / De					is recorded in entire i		~
	Regulatory	(344,474,9 Amort		Regulatory	(5,79)		Regulatory	(1,39		Regulatory	(57,21 Amort		Amortization ATT 1B - ADIT	End. Balance	Average ATT 1B - ADIT		Gross-Up Factor	(Excess) / Deficient	A	Regulatory Asset / (Liability)	ADIT Asset / (Liability)**
# Year 1. 12/31/2018	Life 46.0	(7,488,587)	End. Balance (336 986 408)	Life 15.9	Amort. (364,575)	End. Balance (5.432.160)	15.9	Amort. (87,747)	End. Balance (1,307,429)	5.0	7 940 909	End. Balance (65,160,824)	ATT 18 - ADT	(408 886 821)	ATT 18 - AUT	Tax Rate 24.5866%	32.6024%	(408.886.821)	Gross-Up** (133.306.917)	(542, 193, 738)	Asset / (Liability)
2. 12/31/2019	46.0	(7,488,587)	(329 497 821)	15.9	(364,575)	(5.067.585)	15.9	(87 747)	(1,219,682)	5.0	(13.032.165)	(52 128 659)	(20 973 074)	(387 913 747)	(193 956 874) F	24.5866%	32.6024%	(387 913 747)	(126 469 191)	(514 382 938)	126 469 275
3. 12/31/2020	46.0	(7,488,587)	(322.009.234)	15.9	(364,575)	(4,703,010)	15.9	(87,747)	(1.131.935)	5.0	(13.032.165)	(39.096.494)	(20.973.074)	(366.940.673)	(377,427,210)	24.5866%	32.6024%	(366.940.673)	(119.631.466)	(486.572.139)	119.631.546
4. 12/31/2021	53.2	(6,475,094)	(315,534,140)	18.5	(313,337)	(4,389,673)	18.5	(75,415)	(1,056,520)	5.0	(13,032,165)	(26,064,329)	(19,896,011)	(347,044,662)	(356.992.668)	24.5866%	32.6024%	(347,044,662)	(113,144,889)	(460,189,551)	113,144,964
5. 12/31/2022	53.2	(6,475,094)	(309,059,046)	18.5 18.5	(313.337)	(4.076.336)	18.5 18.5	(75,415)	(981,105)	5.0	(13,032,165)	(13,032,164)	(19,896,011)	(327,148,651)	(337,096,657)	24.5866%	32.6024%	(327,148,651)	(106,658,312)	(433,806,963)	106,658,383
6. 12/31/2023	53.2	(6,475,094)	(302,583,952)	18.5	(313,337)	(3,762,999)	18.5	(75,415)	(905,690)	5.0	(13,032,164)	0	(19,896,010)	(307,252,641)	(317,200,646)	24.5866%	32.6024%	(307,252,641)	(100,171,735)	(407,424,376)	100,171,802
7. 12/31/2024	53.2	(6,475,094)	(296,108,858)	18.5	(313,337)	(3,449,662)	18.5	(75,415)	(830,275)		0	0	(6,863,846)	(300,388,795)	(303,820,718)	24.5866%	32.6024%	(300,388,795)	(97,933,957)	(398, 322, 752)	97,934,022
8. 12/31/2025	53.2	(6,475,094)	(289,633,764)	18.5	(313,337)	(3,136,325)	18.5	(75,415)	(754,860)		0	0	(6,863,846)	(293,524,949) (286,661,103)	(296,956,872)	24.5866%	32.6024%	(293,524,949)	(95,696,178)	(389,221,127)	95,696,242
9. 12/31/2026	53.2			18.5	(313,337)	(2,822,988)		(75,415)	(679,445)		0	0	(6,863,846)		(290,093,026)		32.6024%		(93,458,399)	(380,119,502)	93,458,461
10. 12/31/2027 11. 12/31/2028 12. 12/31/2029	53.2 53.2	(6,475,094) (6,475,094)	(276,683,576) (270,208,482)	18.5 18.5	(313,337) (313,337)	(2,509,651) (2,196,314)	18.5	(75,415) (75,415)	(604,030) (528,615)		0	8	(6,863,846) (6,863,846)	(279,797,257) (272,933,411)	(283,229,180) (276,365,334)	24.5866%	32.6024%	(279,797,257) (272,933,411)	(91,220,621) (88,982,842)	(371,017,878) (361,916,253)	91,220,682 88,982,901
12. 12/31/2028	53.2	(6,475,094)	(263,733,388)	18.5	(313,337)	(1,882,977)	18.5	(75,415)	(453,200)		0	0	(6,863,846)	(272,933,411) (266,069,565)	(269 501 488)	24.5866%	32.6024%	(266.069.565)	(86,982,842) (86,745,064)	(352.814.629)	86,745,122
13. 12/31/2029	53.2	(6,475,094)	(257,258,294)	18.5	(313.337)	(1.569.640)	18.5 18.5 18.5	(75.415)	(377,785)		0	0	(6.863.846)	(259,205,719)	(262,637,642)	24.5866%	32.6024%	(259.205.719)	(84,507,285)	(343,713,004)	84,507,341
14 12/31/2031	53.2	(6,475,094)	(250,783,200)	18.5	(313,337)	(1,256,303)	18.5	(75.415)	(302.370)		Ű		(6,863,846)	(252,341,873)	(255,773,796)	24 5866%	32.6024%	(252.341.873)	(82,269,507)	(334 611 380)	82,269,562
15. 12/31/2032	53.2	(6.475.094)	(244.308.106)		(313.337)	(942,966)		(75,415)	(226,955)		0	0	(6.863.846)	(245.478.027)	(248.909.950)	24.5866%	32.6024%	(245.478.027)	(80.031.728)	(325,509,755)	80.031.781
16. 12/31/2033	53.2	(6,475,094)	(237,833,012)	18.5	(313,337)	(629,629)	18.5	(75,415)	(151,540)		0	0	(6,863,846)	(238,614,181)	(242,046,104)	24.5866%	32.6024%	(238,614,181)	(77,793,950)	(316,408,131)	77,794,002
17. 12/31/2034	53.2	(6,475,094)	(231,357,918)	18.5	(313,337)	(316,292)	18.5	(75,415)	(76,125)		0	0	(6,863,846)	(231,750,335)	(235,182,258)	24.5866%	32.6024%	(231,750,335)	(75,556,171)	(307,306,506)	75,556,221
18. 12/31/2035	53.2	(6,475,094)	(224,882,824)	18.5	(313,337)	(2,955)	18.5	(75,415)	(710)		0	0	(6,863,846)	(224,886,489)	(228,318,412)	24.5866%	32.6024%	(224,886,489)	(73,318,393)	(298,204,882)	73,318,442
19. 12/31/2036	53.2 53.2	(6,475,094)	(218,407,730)	18.5	(2,955)	0	18.5	(710)	0		0	0	(6,478,759)	(218,407,730)	(221,647,110)	24.5866%	32.6024%	(218,407,730)	(71,206,162)	(289,613,892)	71,206,209
20. 12/31/2037	53.2	(6,475,094)	(211,932,636)		0	0		0	0		0	0	(6,475,094)	(211,932,636)	(215,170,183) (208,695,089)	24.5866%	32.6024%	(211,932,636)	(69,095,126) (66,984,090)	(281,027,762)	69,095,172
21. 12/31/2038 22. 12/31/2039	53.2 53.2	(6,475,094) (6,475,094)	(205,457,542) (198,982,448)		0	0		0	0		0	0	(6,475,094) (6,475,094)	(205,457,542) (198,982,448)	(208,695,089) (202,219,995)	24.5866%	32.6024%	(205,457,542) (198,982,448)	(66,984,090) (64,873,054)	(272,441,632) (263,855,502)	66,984,134
23. 12/31/2039	53.2	(6,475,094)	(198,982,448) (192,507,354)		0	0		0	0		0	0	(6,475,094)	(198,982,448) (192,507,354)	(202,219,995) (195,744,901)	24.5866%	32.0024%	(198,982,448) (192,507,354)	(62,762,018)	(203,800,002)	64,873,097
24. 12/31/2041	53.2	(6.475.094)	(186.032.260)			0		0	0		Ű		(6.475.094)	(186.032.260)	(189,269,807)	24.5866%	32.6024%	(186.032.260)	(60.650.982)	(246.683.242)	60.651.022
25. 12/31/2042	53.2	(6.475.094)	(179,557,166)		0	0		0	0		0	0	(6,475,094)	(179,557,166)	(182,794,713)	24.5866%	32.6024%	(179.557.166)	(58,539,945)	(238.097.111)	58,539,984
26. 12/31/2043	53.2	(6,475,094)	(173,082,072)		0	0		0	0		0	0	(6,475,094)	(173,082,072)	(176,319,619)	24.5866%	32.6024%	(173,082,072)	(56,428,909)	(229,510,981)	56,428,947
27. 12/31/2044	53.2 53.2 53.2	(6,475,094)	(166,606,978)		0	0		0	0		0	0	(6,475,094)	(166,606,978)	(169,844,525)	24.5866%	32.6024%	(166,606,978)	(54,317,873)	(220,924,851)	54,317,909
28. 12/31/2045	53.2	(6,475,094)	(160,131,884)		0	0		0	0		0	0	(6,475,094)	(160,131,884)	(163,369,431)	24.5866%	32.6024%	(160,131,884)	(52,206,837)	(212,338,721)	52,206,872
29. 12/31/2046	53.2	(6,475,094)	(153,656,790)		0	0		0	0		0	0	(6,475,094)	(153,656,790)	(156,894,337)	24.5866%	32.6024%	(153,656,790)	(50,095,801)	(203,752,591)	50,095,835
30. 12/31/2047 31. 12/31/2048	53.2 53.2	(6,475,094) (6,475,094)	(147,181,696) (140,706,602)		0	0		0	0		0	0	(6,475,094) (6,475,094)	(147,181,696) (140,706,602)	(150,419,243) (143,944,149)	24.5866%	32.6024%	(147,181,696) (140,706,602)	(47,984,765)	(195,166,461) (186,580,331)	47,984,797 45,873,760
31. 12/31/2048 32. 12/31/2049	D3.2	(6,475,094)	(140,706,602) (134,231,508)		0	0		0	0		0	0	(6,475,094)	(134,231,508)	(143,944,149) (137,469,055)	24.5866%	32.6024%	(134,231,508)	(45,873,729) (43,762,693)	(180,580,331) (177,994,201)	43,762,722
33. 12/31/2049	53.2 53.2	(6,475,094)	(127,756,414)		0	0		0	0		0		(6.475.094)	(127,756,414)	(130,993,961)	24.5866%	32.6024%	(127,756,414)	(41.651.657)	(169.408.071)	43,702,722
34. 12/31/2051	53.2	(6,475,094)	(121,281,320)			0		0	0		Ű		(6 475 094)	(121,281,320)	(124.518.867)	24 5866%	32.6024%	(121,281,320)	(39.540.621)	(160.821.941)	39 540 647
35. 12/31/2052	53.2	(6.475.094)	(114 806 226)		0	0		0	0		0	0	(6 475 094)	(114 806 226)	(118 043 773)	24.5866%	32.6024%	(114.806.226)	(37 429 585)	(152,235,811)	37 429 610
36. 12/31/2053	53.2	(6.475.094)	(108.331.132)		0	0		0	0		0	ő	(6,475,094)	(108.331.132)	(111,568,679)	24.5866%	32.6024%	(108.331.132)	(35.318.549)	(143.649.681)	35.318.572
37. 12/31/2054	53.2	(6,475,094)	(101,856,038)		0	0		0	0		0	0	(6,475,094)	(101,856,038)	(105,093,585)	24.5866%	32.6024%	(101,856,038)	(33,207,513)	(135,063,551)	33,207,535
38. 12/31/2055	53.2	(6,475,094)	(95,380,944)		0	0		0	0		0	0	(6,475,094)	(95,380,944)	(98,618,491)	24.5866%	32.6024%	(95,380,944)	(31,096,477)	(126,477,421)	31,096,498
39. 12/31/2056 40 12/31/2057	53.2	(6,475,094)	(88,905,850)		0	0		0	0		0	0	(6,475,094)	(88,905,850)	(92,143,397)	24.5866%	32.6024%	(88,905,850)	(28,985,441)	(117,891,291)	28,985,460
40. 12/31/2057 41. 12/31/2058	53.2 53.2	(6,475,094)	(82,430,756) (75,955,662)		0	0		0	0		0	0	(6,475,094)	(82,430,756) (75,955,662)	(85,668,303) (79,193,209)	24.5866%	32.6024%	(82,430,756) (75,955,662)	(26,874,405) (24,763,369)	(109,305,161) (100,719,031)	26,874,423 24,763,385
41. 12/31/2058 42. 12/31/2059	53.2	(6,475,094)	(75,955,662) (69,480,568)		0	0		0	0		8	8	(6,475,094) (6,475,094)	(75,955,662) (69,480,568)	(79,193,209) (72,718,115)	24.5866%	32.6024%	(75,955,662) (69,480,568)	(24,763,369) (22,652,333)	(100,719,031) (92,132,901)	24,763,385 22,652,348
43. 12/31/2059	53.2	(6,475,094)	(63.005.474)		0	0		0	0		0	0	(6,475,094)	(69,480,568) (63.005,474)	(66.243.021)	24.5866%	32.6024%	(69,480,568) (63,005,474)	(22,052,333) (20,541,297)	(83.546.771)	22,652,348
44. 12/31/2061		(6,475,094)	(56,530,380)		0	0		0	0		0	0	(6.475.094)	(56,530,380)	(59,767,927)	24.5866%	32.6024%	(56,530,380)	(18.430.261)	(74.960.641)	18,430,273
45. 12/31/2061	53.2 53.2	(6.475.094)	(50 055 286)		0	0		0	0		0	0	(6,475,094)	(50.055.286)	(53 292 833)	24.5866%	32.6024%	(50,055,286)	(16 319 225)	(66 374 511)	16,430,273
46. 12/31/2063	53.2	(6.475.094)	(43,580,192)		0	0		0	0		0	ő	(6.475.094)	(43,580,192)	(46.817.739)	24.5866%	32.6024%	(43,580,192)	(14,208,189)	(57,788,381)	14,208,198
47. 12/31/2064	53.2	(6.475.094)	(37,105,098)		0	0		0	0		0	0	(6,475,094)	(37,105.098)	(40.342.645)	24.5866%	32.6024%	(37 105 098)	(12,097,152)	(49,202,250)	12.097.160
48. 12/31/2065	53.2	(6,475,094)	(30,630,004)		0	0		0	0		0	0	(6,475,094)	(30,630,004)	(33,867,551)	24.5866%	32.6024%	(30,630,004)	(9,986,116)	(40,616,120)	9,986,123
49. 12/31/2066	53.2	(6,475,094)	(24,154,910)		0	0		0	0		0	0	(6,475,094)	(24,154,910)	(27,392,457)	24.5866%	32.6024%	(24,154,910)	(7,875,080)	(32,029,990)	7,875,086
50. 12/31/2067	53.2	(6,475,094)	(17,679,816)		0	0		0	0		0	0	(6,475,094)	(17,679,816)	(20,917,363)	24.5866%	32.6024%	(17,679,816)	(5,764,044)	(23,443,860)	5,764,048
51. 12/31/2068	53.2	(6,475,094)	(11,204,722)		0	0		0	0		0	0	(6,475,094)	(11,204,722)	(14,442,269)	24.5866%	32.6024%	(11,204,722)	(3,653,008)	(14,857,730)	3,653,011

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PacifiCorp	
Attachment 1B - [INSERT	NAME]

NOTE: PacifiCorp will populate the worksheet in accordance with a future rate change TABLE 1: Summary of (Excess) / Deficient Accumulated Deferred Income Tax by Account and Protected/Non-Protected Classification

	Accumulated	Deferred Income Tax	Asset / (Liability)	(Excess) / Defic	ient Accumulated Def	erred Income Tax
		Pre-	Post-	-		
escription	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
coum. Deferred Income Tax Asset	190					
ccum. Deferred Income Tax Liability. Accelerated Amortization Property	281					-
.ccum. Deferred Income Tax Liability: Other Property	282					-
.ccum. Deferred Income Tax Liability: Other	283					-
subtotal: Accumulated Deferred Income Tax Asset / (Liability)						
When Regulatory Assets	182					-
Wher Regulatory Liabilities	254					-
otal (Excess) / Deficient Accumulated Deferred Income Tax						-
iross-Up						-
Excess) / Deficient Accumulated Deferred Income Tax Regulatory Asset / (Liability)	254					-

TABLE 2: Summary of (Excess) / Deficient Accumulated Deferred Income Tax by Function and Protected/Non-Protected Classification			
Description	Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax	A		в
Other			-
Total (Excess) / Deficient Accumulated Deferred Income Tax Before Gross-Up			-
Statement as to which account the (excess) / deficient ADIT is recorded and to which account the balance is being amortized.     Statement as to which method is being used to amortize protected (excess) / deficient ADIT     Statement of the mentitations prevents) / deficient ADIT     Statement of the mentitations prevents) / deficient ADIT			

-							TABLE 3: Annual Traci	king of (Excess) /	Deficient Accumulate	ed Deferred Income Tax							-		TABI	E 4: INFORMATION O		
-						FERC Transmission	Allocable Excess Defer	red Income Tax							Formula Rate Inputs		**C ***** **	n and ADIT are a				recorded in either FERC
						Protected (Exces	s) / Deficient ADIT (RSGI	(N				Non-Pro	otected		Unam	ortized	01055-0	p and Abri are i	192 2 or 2E4 and the	Se. For accounting pu	ther FERC Account 190	2010ed in either FERG
		Remaining		nission	Remaining		eneral	Remaining	Inta	ngible Balance]	Remaining	(Excess) / De		Annual	(Excess) / E					ADIT IS recorded in er		
		Regulatory		Balance]	Regulatory		Balance]	Regulatory	[Intial I	Balance]	Regulatory	[Intial B		Amortization		Average			(Excess) / Deficient		Regulatory	ADIT
#	Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)**
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16         16           19         20           20         21           21         22           23         24           26         26           27         23           28         26           29         32           33         33           35         36           37         37           38         38           39         99           40         41           44         44           46         46           50         50           51         51																						
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# Attachment 2 - Taxes Other Than Income Worksheet

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

Criteria for Allocation:

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

# PacifiCorp Attachment 3 - Revenue Credit Worksheet

		Notes	Reference	Value
Account 454 - Rent from Electric Property				
Rent from Electric Property - Transmission Related				1,343,3
2 Pole Attachments - Transmission Related				381,1
3 Distribution Underbuild - Transmission Related			detail below	555,7
4 Various Rents - Transmission Related				1,977,6
5 Miscellaneous General Revenues			detail below	60,1
6 Account 454 subtotal			(Sum Lines 1-5)	4,318,1
Account 456 - Other Electric Revenues (Note 1)				
7 Transmission for Others		Note 3	Attachment 13	7,126,03
8 Net revenues associated with Network Integration Trai	nsmission Service (NITS) for which the	Note 3		
load is not included in the divisor		Note 5		
9 Short-term firm and non-firm service revenues for which the Terrane inside a service revenues for which the terrane insid	ch the load is not included in the divisor		Attachment 13	143,374,80
received by Transmission Owner Facilities Charges including Interconnection Agreemer		Note 2		
·	115	Note 2	A	2,092,79
			Account 456.2	279,76
2 Account 456 subtotal			(Sum Lines 7-11)	152,873,39
3 Appendix A input: Gross Revenue Credits			(Sum Lines 6 &12) =	157,191,52
			(Sum Lines 6 &12)	157,191,52
Detail for selected items above			(Sum Lines 6 &12)	157,191,52
Detail for selected items above Miscellaneous General Revenues			(Sum Lines 6 &12)	
Detail for selected items above Miscellaneous General Revenues Rents - General			(Sum Lines 6 &12)	157,191,52
Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases			(Sum Lines 6 &12)	178,85
Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon			(Sum Lines 6 &12)	178,85
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			(Sum Lines 6 &12)	178,8
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			(Sum Lines 6 &12)	178,85 449,27
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			(Sum Lines 6 &12)	178,85
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			(Sum Lines 6 &12)	178,8 449,2
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			(Sum Lines 6 &12)	178,8 449,2 628,1
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			(Sum Lines 6 &12)	178,8 449,2 628,1 9.5

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

# Notes

- Note 1 All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit or included in the peak on line 171 of Appendix A.
- Note 2 If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
   Note 3 If the facilities associated with the revenues are not included in the formula, the revenue is
- Note 3 If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

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

	Return and Taxes with 100 Basis Point increase in ROE
А	100 Basis Point increase in ROE and Income Taxes
В	100 Basis Point increase in ROE

Boturn Coloulation

Appendix A input: Line 127 + Line 137 from below

426,022,421 1.00%

posi 8 9 0 1 2 3 4 5	ite Income Taxes Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Compos p = percent of federal income tax deducti T CIT = T / (1-T) I/ (1-T) ITC Adjustment Amortized Investment Tax Credit ITC Adjust. Allocated to Trans Gross	ible for state purposes T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		Per state tax code Attachment 5 (Line 134 * (1 / (1 - Line 131)	21.00 4.55 0.00 24.55 32.60 132.60 (224,7( (297,96
8 9 0 1 2 3	Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Compos p = percent of federal income tax deducti T CIT = T / (1-T) 1 / (1-T) ITC Adjustment	ible for state purposes			4.5- 0.0( 24.5) 32.6( 132.6(
8 9 0 1 2 3	Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Compos p = percent of federal income tax deducti T CIT = T / (1-T) 1 / (1-T) ITC Adjustment	ible for state purposes			4.5 0.0 24.5 32.6 132.6
8 9 0 1 2	Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Compos p = percent of federal income tax deducti T CIT = T / (1-T) 1 / (1-T)	ible for state purposes		Per state tax code	4.5 0.0 24.5 32.6
8 9 0 1 2	Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Compos p = percent of federal income tax deducti T CIT = T / (1-T)	ible for state purposes		Per state tax code	4. 0. 24. 32.
8 9 0 1 2	Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Compos p = percent of federal income tax deducti T CIT = T / (1-T)	ible for state purposes		Per state tax code	4. 0. 24. 32.
8 9 0 1	Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Compos p = percent of federal income tax deducti T	ible for state purposes		Per state tax code	4. 0. 24.
B 9	Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Compos			Per state tax code	4.
8	Income Tax Rates FIT = Federal Income Tax Rate	site			
	Income Tax Rates				21.
posi					
posi	ite Income Taxes				
1	investment Return - Rate Base " Rate of Retur	111		(Line 52 * Line 126)	369,559,6
7	Investment Return = Rate Base * Rate of Retur	21A		(Line 52 + Line 420)	369,559,6
6	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.8
5	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.
4	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.
3	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.4
-	Common Cost	Common Clock	(Note H)		10.0
2	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.8
) 1	Preferred Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 103 / Line 96) (Line 111 / Line 110)	4.0
<b>`</b>	Debt Cost	Long Toma Dale Ocot - Long Toma Dale Ocot (Nat David Long Toma Dale		(Line 103 / Line 96)	4.8
Э	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	49.
В	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.
7	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	50.0
			Notes	Reference (Appendix A Line or Source)	

136	Income Tax Component =	CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =		83,143,289
136b	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)	Appendix A (Line 135c)	(26,382,592)
137	Total Income Taxes			56,462,733



### Plant in Service Worksheet nt A Line #s, De s, Form 1 Page #s an Calculation of Transmission Plant In Service December Source Footnotes Year Baland 204.58b 2022 8,046,307,902 January February 2023 2023 2 Monthly Balances 8.050.950.400 Monthly Balances 8,062,987,84 4 March Monthly Balances 2023 8 057 868 01 April Monthly Balances 2023 8,059,091,82 May June Monthly Balances Monthly Balances 2023 2023 8,060,189,387 8,091,129,655 8 July 9 August Monthly Balances 2023 8,105,985,796 Monthly Balances 2023 8,125,398,434 10 September 11 October Monthly Balances Monthly Balances 2023 2023 8,135,361,280 8,149,412,951 12 November 13 December Monthly Balances 2023 8,171,206,100 8,211,445,572 204.58g (sum lines 1-13) /13 2023 15 14 Transmission Plant In Service (Note M) 8,102,102,705 Appendix A input True-up Calculation of Distribution Plant In Service Source 204,75b Year 2022 Balanc 8.466.404.321 16 January 17 February 18 March Monthly Balances 2023 8,495,068,456 Monthly Balances Monthly Balances 2023 2023 8,521,034,487 8,567,192,137 2023 2023 8,602,086,554 8,626,998,136 19 April Monthly Balances 20 May Monthly Balances 20 May 21 June 22 July 23 August Monthly Balances 2023 8,678,761,553 Monthly Balances 2023 8,723,463,65 Monthly Balances 2023 8,766,867,463 8,829,476,843 24 September 25 October Monthly Balances 2023 Monthly Balances 2023 8,870,530,76 26 November 27 December 8,907,779,60 Monthly Balances 2023 204.75g 2023 9,049,257,83 28 Distribution Plant In Service (sum lines 15-27) /13 True-up 8.700.378.60 Calculation of Intangible Plant In Service December Source 204.5b Year 2022 Baland 1,128,981,210 30 December 19 31 Intangible Plant In Service 204.5g 2023 1 133 971 84 1,131,476,528 (sum lines 29 & 30) /2 Appendix A input (Note N) True-up Calculation of General Plant In Service December Source Year Balanc 1,465,275,063 1,537,122,609 204.99b 2022 33 December 18 34 General Plant In Service 204.99a 2023 (sum lines 32 & 33) /2 (Note N True-up 1,501,198,836 Appendix A input Calculation of Production Plant In Service 35 December Source Year Baland 13,506,299,204 204 46b 2022 36 January 37 February 38 March Monthly Balances Monthly Balances 2022 2023 2023 13,494,439,802 Monthly Balances 2023 13,499,150,961 39 April Monthly Balances 2023 13 512 540 17 40 May Monthly Balances 2023 13,544,846,085 41 June 42 July Monthly Balances Monthly Balances 2023 2023 13,541,398,150 13,541,699,724 43 August 44 September Monthly Balances Monthly Balances 2023 2023 13 543 129 80 13,589,703,534 45 October 46 November Monthly Balances Monthly Balances 2023 2023 13,608,634,26 13,723,270,14 47 December 204.46g 2023 13,656,624,982 48 Production Plant In Service (sum lines 35-47) /13 True-up 13.558.310.85 49 Electric Plant Sold 204.102g (sum lines 14, 28, 31, 34, 48, & 49) 32,993,467,522 Appendix A input 6 50 Total Plant In Service True-up (Note M)



	ated Depreciation Worksheet					
	nt A Line #s, Descriptions, Notes, Form 1 Page #s and Instruct	ons				ļ
	Calculation of Transmission Accumulated Depreciation	Source		Year	Balance	Ĉ
	December	Prior year 219.25c		2022	2,146,075,860	
	January	Monthly Balances		2023	2,155,421,574	
	February	Monthly Balances		2023	2,164,629,842	ł
	March	Monthly Balances		2023	2,164,526,202	
	April	Monthly Balances		2023	2,175,134,391	
	May	Monthly Balances		2023	2,185,791,599	
	June	Monthly Balances		2023	2,196,268,594	l
	July	Monthly Balances		2023	2,207,262,588	
	August	Monthly Balances		2023	2,216,235,417	
	September	Monthly Balances		2023	2,231,529,165	
	October	Monthly Balances		2023	2,240,712,225	
	November	Monthly Balances		2023	2,249,169,892	
	December	219.25c		2023	2,258,536,004	
25 64	Transmission Accumulated Depreciation	(sum lines 51-63) /13	(Note M)	True-up	2,199,330,258	
J					<b>.</b>	
	Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	
	December	Prior year 219.26c		2022	3,234,824,181	
	January	Monthly Balances		2023	3,242,267,694	
	February	Monthly Balances		2023	3,251,781,751	
	March	Monthly Balances		2023	3,261,741,117	
	April	Monthly Balances		2023	3,270,786,586	
	May	Monthly Balances		2023	3,279,324,172	
	June	Monthly Balances		2023	3,290,369,939	
7:	July	Monthly Balances		2023	3,299,691,676	
	August	Monthly Balances		2023	3,309,636,825	
	September	Monthly Balances		2023	3,317,092,307	
	October	Monthly Balances		2023	3,326,521,498	
	November	Monthly Balances		2023	3,335,206,347	
	December	219.26c		2023	3,342,434,416	
	Distribution Accumulated Depreciation	(sum lines 65-77)/13		True-up	3,289,359,885	
	Sopronation	(			2,200,000,000	
	Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	
71	December	Prior year 200.21c		2022	736,465,711	
	December	200.21c		2023	781,734,972	
	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2	(Note N)	True-up	759,100,341	
0 01	Accumulated manyible Depreciation	(auti inica / a d 00)/2	(1401014)	nue-up	7 55, 100, 341	
1	Calculation of General Accumulated Depreciation	Source		Year	Balance	
o,	December	Prior year 219.28c		2022	565.097.827	
	December	219.28c		2022 2023	579,316,418	
26 8	Accumulated General Depreciation	(sum lines 82 & 83) /2	(Note N)	2023 True-up	579,316,418	
20 04	Accumulated General Depreciation	(30/11 IIIICS 02 0 03)12	(NOTE IN)	nue-up	512,201,123	
1	Calculation of Production Accumulated Depreciation	Source		Year	Balance	
85				2022		
		Prior year 219.20 through 219.24 Monthly Palanasa			5,395,121,233	
	January	Monthly Balances		2023	5,435,627,506	
	February	Monthly Balances		2023	5,481,685,610	
	March	Monthly Balances		2023	5,530,472,636	
	April	Monthly Balances		2023	5,577,198,834	
	May	Monthly Balances		2023	5,626,354,394	
	June	Monthly Balances		2023	5,657,686,844	
	July	Monthly Balances		2023	5,703,191,891	
	August	Monthly Balances		2023	5,747,447,629	
9/	September	Monthly Balances		2023	5,799,544,890	
	October	Monthly Balances		2023	5,843,807,627	
95	November	Monthly Balances		2023	5,890,558,837	
95		219.20 through 219.24		2023	5,845,480,037	
95 96	December			True-up	5,656,475,228	
95 96 97	December Production Accumulated Depreciation	(sum lines 85-97) /13				
95 96 97		(sum lines 85-97) /13				
95 96 97 98		(sum lines 85-97) /13 (sum lines 64, 78, 84, & 98)	(Note M)	True-up	11,717,372,494	
95 96 97 98	Production Accumulated Depreciation		(Note M)	True-up	11,717,372,494	
95 96 97 98 7 99	Production Accumulated Depreciation		(Note M)	True-up True-up	<b>11,717,372,494</b> 12,476,472,835	

PacifiCorp Attachment 5 - Cost Support

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

# ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission related portion	d Appendix A input	Details
Amortized Investment Tax Credit 133 Utility Investment Tax Credit Adj Net (411.4)	114.19c	(764,880)	Net Plant Allocator 29.38%	(224,705)	
Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base		00.000			
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current beg of year balance266 footnotes Current end of year balance266 footnotes Average	20,920 16,629 18,775	29.38%	5,516	(enter negative in Appendix A)

# Transmission / Non-transmission Cost Support

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

nts to A & G Expense A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				diusted Total	Details
			<i>r</i>		Dotailo
ded Membership Dues Expense					
FERC Form No. 1 page 335		Total	Included	Excluded	
Page 335, Line 1 (Industry Association Dues)					
American Clean Power	component of 335 Ln 1b	326,563		326,563	
American Council on Renewable Energy	component of 335 Ln 1b	37,739		37,739	
Association of Edison Illuminating Companies	component of 335 Ln 1b	9,022		9,022	
Center for Climate and Energy Solutions	component of 335 Ln 1b	10,161		10,161	
Clean Power	component of 335 Ln 1b	5,443		5,443	
Council on State Taxation	component of 335 Ln 1b	1,282		1,282	
Edison Electric Institute	component of 335 Ln 1b	1,120,633	1,120,633		
Intermountain Electrical Association	component of 335 Ln 1b	9,500		9,500	
National Joint Utilities	component of 335 Ln 1b	11,750		11,750	
North American Transmission Forum	component of 335 Ln 1b	108,004	108,004		
Northwest Public Power Association	component of 335 Ln 1b	1,625		1,625	
Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	42,985		42,985	
Renewable Energy Wildlife Institue	component of 335 Ln 1b	19,000		19,000	
Rocky Mountain Electrical League	component of 335 Ln 1b	22,500		22,500	
The National Hydropower Association, Inc.	component of 335 Ln 1b	43,564		43,564	
UMS GROUP INC	component of 335 Ln 1b	51,008		51,008	
Western Energy Institute	component of 335 Ln 1b	14,220		14,220	
Western Power Trading Forum	component of 335 Ln 1b	43,801		43,801	
	Page 335, Line 1 Subtotal	1,878,799			
Page 335, Lines 6 - 35 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
Lines 6 - 34	Page 335, Lines 7-34	311,669		311,669	
Other (Individually less than \$5,000)	Page 335, Line 35	118,985		118,985	
Rating Agency and Trustee Fees	Page 335, Lines 36-41	496,143	496,143		
Total	(Note C)	Appendix A Input		1,080,814	
	, ,				
Fixed PBOP expense		Annual Update Informationa	l Filing	1.236.851	
Actual PBOP expense		Attachement 17	n rinny	1,236,851	
Actual PBOP expense Adjusted total (Current year actual)		Attachement 17 Appendix A Input	True-up		Authorized Filled Expense minus Actual Expense
Aujusteu totai (Current Year actual)		Appendix A input	rue-up	0.	aunonzeu nineu Expense minus Actual Expense
erty Insurance					
Property Insurance Account 924		320.185b		5,369,323	
	(Note F)	Appendix A Input		5,369,323	

## PacifiCorp Attachment 5 - Cost Support

# Regulatory Expense Related to Transmission Cost Support

				Transmission	
				Related	
Appendix A Line #s, Descriptions, N	otes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Appendix A input Nor	n-transmission Related Details
Directly Assigned A&G					
Specific Transmission related Regul	atory Expenses				
Federal Energy Regulate	ory Commission:				
Annual Fee		350.20d	3,396,191	3,396,191	
Annual Fee - hydro		350.21d	4,046,608		4,046,608
Transmission Rate Cas	e .	350.22d	251,125	251,125	
Other Regulatory		350.23d	1,133,247	318,044	815,203
67 Total		sum	8,827,171	3,965,360	4,861,811

# Safety Related Advertising Cost Support

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

# Education and Out Reach Cost Support

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

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

# Adjustments to Transmission O&M

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and	Instructions	Total	Plus adjustments	Transmission Related Appendix A input Details
53 Transmission O&M	320.112b	258,593,957	(1,110,101)	257,483,856
Adjustment for Ancillary Services Accounts 561-5	1.5			
(561) Load Dispatching	320.84b	0		
(561.1) Load Dispatch-Reliability	320.85b	0		
(561.2) Load Dispatch-Monitor and Operate Transm	ssion System 320.86b	7,195,043		
(561.3) Load Dispatch-Transmission Service and Sc	reduling 320.87b	0		
(561.4) Scheduling, System Control and Dispatch Se	rvices 320.88b	909,952		
(561.5) Reliability, Planning and Standards Develop		3,000,366		
54 Less: Cost of Providing Ancillary Services Acc	ounts 561.0-5 sum	11,105,361	0	11,105,361 Adjustment for Ancillary Services Accounts 561-561.5
55 Less: Account 565	320.966	165,141,904	0	165,141,904

# Appendix A Line #s. Descriptions. Notes. Form 1 Page #s and Instructions Amount Description & Documentation Net Revenue Requirement 0 Appendix A Line #s. Description & Documentation 166 Facility Credits under Section 30.9 of the OATT 0 Appendix A Line #s. Description & Documentation 168 Interest on Network Upgrade Facilities 0 Appendix A Line #s. Description & Documentation Appendix A Line #s. Descriptions. Notes. Form 1 Page #s and Instructions Amount Description & Documentation Interest on Deposits Interest conse on Cluster Study, Commercial Readiness and Site Control Deposits Attachment 18 Enter Negative 169 Net Interest sequence on Cluster Study, Commercial Readiness and Site Control Deposits Attachment 18 Enter Negative 15,153,246 (19.421,169) 6,732,078 Appendix A Input 15,153,246 15,153,246 15,153,246 (19.421,169) 6,732,078 Appendix A Input 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246 15,153,246<

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

## PacifiCorp Attachment 5 - Cost Support

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

# Less Regulatory Asset Amortizations Account 930.2

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

## PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

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

Worksheet Step Month 1 April

April

7

## TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010) Rev Reg based on Year 1 data Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)

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

	Plant In Service										CWIP
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions
	Other Transmission PIS		Energy Gateway	Transmission CWIP							
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)
CWIP Balance Dec (prior year)	-									-	
Jan	-					-		-	-	-	
Feb						-				-	
Mar										-	
Apr						-				-	
May					-	-	-		-	-	
Jun						-			-	-	
Jul						-			-	-	
Aug										-	÷
Sep						-			-	-	
Oct	-		-	-		-		-		-	
Nov	-		-	-		-		-		-	
Dec	-								-	-	
Total											

	Plant In Service				CWIP		
(L)	(M)	(N)	(0)	(P)	(Q)	(R)	(S)
	Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWIP	Transmission CWIP	Input/To
Weighting	Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(O / 13)	
13	-	-		-	-	-	
12					-		
11	-	-		-	-	-	
10							
9							
8							
7							
6							
5							
4							
3							
2							
1							

Not for true-up Not for true-up

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

Year Year 2

Action

Step 3	Month April	Year Year 2	Action TO adds weighted Cap Adds to plant in service in Formula S -	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
4	Мау	Year 2	Post results of Step 3  S -	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) S -	
6	April	Year 3	TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)	Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)

 Estimated Un

 Estimated Depreciation for Attachment 7

 Jan
 11.5

 Fab
 10.5

 Mar
 9.5

 Apr
 8.5

 May
 7.5

 Jun
 6.5

 Jul
 5.5

 Jul
 5.5

 Oct
 2.5

 Oct
 2.5

 Dec
 0.5

 Total Estimated Depreciation for Attachment

ation for Attachmen

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

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)

S - Schedule 1 Reconciliation

# PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

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

Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes 158

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

	13 Month Net							13 Month Net			13 Month Net				1		I ransmission incentive
	Plant or CWIP				13 Month Net Plant or			Plant or CWIP			Plant or CWIP						Credit
i	Invest Yr	Balance	Depreciation	Revenue	CWIP Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	(incentive minus without
W 9.8 % ROE	2010	-			287,225,425	4,836,783	39,852,891				-		-	\$ 39,852,891		\$ 39,852,891	
V Increased ROE	2010			-	287,225,425	4,836,783	40,614,581	-		-			-	\$ 40,614,581	\$ 40,614,581		\$ 761,6
V 9.8 % ROE	2011	-	-	-	784,113,653	13,727,954	109,320,495	-	-	-	-		-	\$ 109,320,495	i	\$ 109,320,495	
V Increased ROE	2011	-	-	-	784,113,653	13,727,954	111,399,877	-	-	-	-		-	\$ 111,399,877	\$ 111,399,877		\$ 2,079,3
W 9.8 % ROE	2012	-	-	-	785,864,997	13,960,855	109,766,905	-	-	-	-		-	\$ 109,766,905	i	\$ 109,766,905	
W Increased ROE	2012			-	785,864,997	13,960,855	111,850,931	-		-	-		-	\$ 111,850,931			\$ 2,084,02
W 9.8 % ROE	2013	-	-	-	1,039,140,449	18,682,869	145,366,132	-		-	-		-	\$ 145,366,132		\$ 145,366,132	
W Increased ROE	2013	-	-	-	1,039,140,449	18,682,869	148,121,816	-		-	-		-	\$ 148,121,816			\$ 2,755,68
W 9.8 % ROE	2014	-	-	-	1,164,054,968	21,135,829	163,047,620	-		-	-		-	\$ 163,047,620		\$ 163,047,620	
V Increased ROE	2014	-	-	-	1,164,054,968	21,135,829	166,134,564	-		-	-		-	\$ 166,134,564			\$ 3,086,94
N 9.8 % ROE	2015	-	-	-	1,350,166,903	24,782,100	189,383,092	-		-	-		-	\$ 189,383,092		\$ 189,383,092	
V Increased ROE	2015	-	-	-	1,350,166,903	24,782,100	192,963,584	-		-	-		-	\$ 192,963,584			\$ 3,580,49
N 9.8 % ROE	2016	-	-	-	1,463,059,094	29,386,385	207,750,244	-		-	-		-	\$ 207,750,244		\$ 207,750,244	
V Increased ROE	2016	-	-	-	1,463,059,094	29,386,385	211,630,113	-		-	-		-	\$ 211,630,113	\$ 211,630,113		\$ 3,879,87
V 9.8 % ROE	2017	-	-	-	1,439,903,455	29,467,919	205,008,837	-	-	-	-		-	\$ 205,008,837		\$ 205,008,837	
V Increased ROE	2017	-	-	-	1,439,903,455	29,467,919	208,827,301	-	-	-	-		-	\$ 208,827,301	\$ 208,827,301		\$ 3,818,46
V 9.8 % ROE	2018	-	-	-	1,413,360,220	27,214,371	199,519,360	-	-	-	-		-	\$ 199,519,360	1	\$ 199,519,360	
V Increased ROE	2018	-	-	-	1,413,360,220	27,214,371	203,267,434	-	-	-	-		-	\$ 203,267,434			\$ 3,748,07
V 9.8 % ROE	2019	-	-	-	1,386,203,297	27,215,321	196,209,567	-	-	-	-		-	\$ 196,209,567		\$ 196,209,567	
V Increased ROE	2019	-	-	-	1,386,203,297	27,215,321	199,885,624	-	-	-	-		-	\$ 199,885,624	\$ 199,885,624		\$ 3,676,05
W 9.8 % ROE	2020	-	-	-	1,471,003,295	28,854,427	208,186,776	-	-	-	-		-	\$ 208,186,776	i	\$ 208,186,776	
V Increased ROE	2020	-	-	-	1,471,003,295	28,854,427	212,087,713	-	-	-	-		-	\$ 212,087,713			\$ 3,900,93
V 9.8 % ROE	2021	-	-	-	1,965,162,841	38,264,499	277,840,623	-	-	-	-		-	\$ 277,840,623		\$ 277,840,623	
V Increased ROE	2021	-	-	-	1,965,162,841	38,264,499	283,052,016	-	-	-	-		-	\$ 283,052,016	\$ 283,052,016		\$ 5,211,39
N 9.8 % ROE	2022	-	-	-	1,921,488,942	38,164,915	272,416,684	-		-	-		-	\$ 272,416,684		\$ 272,416,684	
V Increased ROE	2022	-	-	-	1,921,488,942	38,164,915	277,512,259	-		-	-		-	\$ 277,512,259			\$ 5,095,57
W 9.8 % ROE	2023	-	-	-	1,893,870,114	38,337,274	269,221,988	-		-	-		-	\$ 269,221,988		\$ 269,221,988	
V Increased ROE	2023	-	-	-	1,893,870,114	38,337,274	274,244,320	-		-	-		-	\$ 274,244,320			\$ 5,022,33
N 9.8 % ROE	2024	-	-	-	1,880,788,917	38,787,941	268,077,906	-		-	-		-	\$ 268,077,906		\$ 268,077,906	
V Increased ROE	2024	-			1,880,788,917	38,787,941	273,065,549						-	\$ 273,065,549	\$ 273,065,549		\$ 4,987,64
V 9.8 % ROE	2025	-											-	s -		\$-	
V Increased ROE	2025	-	-	-	-		-	-		-	-		-	\$-	\$-		\$.
W 9.8 % ROE	2026	-		-	-			-	-	-			-	s -		s -	
W Increased ROE	2026	-		-	-			-	-	-			-	s -	s -		s -
W 9.8 % ROE	2027	-		-	-			-	-	-			-	s -		s -	
W Increased ROE	2027	-		-	-			-	-	-			-	s -	s -		s -
W 9.8 % ROE	2028	-		-	-			-	-	-			-	s -		s -	
W Increased ROE	2028	-		-	-			-	-	-			-	s -	s -		\$
W 9.8 % ROE	2029	-		-	-			-	-	-			-	s -		s -	
W Increased ROE	2029	-	-	-	-		-	-		-	-		-	\$-	\$-		\$ -
					-			-			-					\$-	
								-			-				s -		\$-

12.1912% 12.1912%

## PacifiCorp Attachment 8 - Depreciation Rates

# Applied Depreciation Rates by State - 2023

New	Oregon		Washingt	on	Californi	a	Utah		Wyomin	g	AZ, CO, MT	, NM	Idaho		Company
Row A/C Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
	(a)	(b)	(c)	( d)	(e)	(f)	(g)	( h)	(i)	(j)	(k)	(I)	(m)	(n)	(0)
1         350.2 Land Rights           2         352 Structures and Improvements           3         353 Station Equipment           4         354 Towers and Fixtures           5         355 Poles and Fixtures           6         356 Overhead Conductors and Devices           7         357 Underground Conductors and Devices           9         358 Underground Conductors and Devices           9         359 Roads & Trails           10         Unclassified Transmission															1.06% 1.38% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21% 1.73%
11     389.2     Land Rights       12     390     Structures and Improvements       13     391.0     Office Furniture and Equipment - Furniture       14     391.2     Office Furniture and Equipment - Personal Computers       15     391.3     Office Furniture and Equipment - Equipment       16     393     Store Equipment       17     394     Tools, Shop and Garage Equipment       18     395     Laboratory Equipment       19     397     Communication Equipment - Mobile Radio Equipment       20     397.2     Communication Equipment       21     398     Miscelianeous Equipment	1,200.00 108,420,219.61	1.82% 2.07%	95,314,98 14,113,885.28	2.50% 2.06%	4,333,090.05	0.00% 1.99%	97,061.28 104,655,492.38	2.05% 2.55%	74,314,75 21,492,815.65	1.87% 2.28%	243,969.91	0.00% 1.76%	4,867.64 15,544,215.60	1.70% 1.84%	5.00% 20.00% 12.50% 4.00% 5.00% 4.17% 5.00% 9.09% 5.00%
22         Unclassified General           23         302         Franchises and Consents           24         303         Iscellaneous Intangible Plant           25         390.1         Leasehold Improvements - Gen	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%	2.86% 6.15% 4.22%

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 1 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.

- 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 7 state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.

9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.

10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2022 amortization expense for each account.

11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.

12 If the depreciation expense and accumulated depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula

13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for

15 New FERC Sub-account 391.3 (Office Furniture and Equipment – Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp Attachment 9a - Load Divisor for Projection

											OATT	(Part II	- Networ	rk Service	) - Averaç	e of cum	ent year a	and prior	two years																				Other Ser	rvice																			
Column	e		fl	2		13	4		15	f6		17		18	19		f10		f11		12	f13		f14		15	f16		f17	f1	3	f19				j	1	2	ß		já	ğ		j															
Customer Class RS / SA	PacifiC NFS	orp BPA' N SA	NFO	BPA Gaz NFO SA 225	dey F	Clarke I UD IFO 735	BPA: Ben REA NFO SA 539	ton BPA V N S	Oregon Vind VFO V 538	BPA C NFC SA 8	B EC ) 27	PA Airpo Solar NFO SA 865	BPA	A WEID NFO A 975	Tri-Sta NFO SA 62		lpine Ener olutions LL NFO SA 299	LC Bas	in Electri NFO SA 505	Dakota	lo. FO	USBR NFO SA 50		WAPA NFO SA 175	Renewa	ingrid Ibles, LLC IFO 1742	C Exel NFI SA 9	n I	BPA South East Idaho NFO SA 746		ls O	NTUA NFO SA 894	Total	#FO		UAM O RS	IS	UMPA OS RS 637	Deser OS RS 28	net A	Vestern Are Power dministratio OS RS 262/263	n	Tot	el OS															
Jan Feb March Agril May Jan Jan Jan Sept Oct Nev Dec Total Arug 12CP	10	8,577 8,480 7,970 7,586 8,096 0,064 0,897 0,764 9,681 9,681 7,700 8,294 8,768 6,878 8,906	5.84 7.15 6.51 6.36 5.64 6.41 5.49 6.31 6.17 5.69 74 6	3 3 3 3 3 3 3 3 3 3 3 3 3 3	23 27 22 24 13 179 81 170 32 00 32 00 32 40 3	32.18 33.33 28.34 25.13 13.37 19.06 16.63 20.00 13.56 19.28 25.58 31.13 278 23	0. 1. 1. 0. 0. 0. 0. 1. 1.	97 47 34 22 47 38 47 38 30 67 66 67 06 67 06 67 06 10 1	0.03 0.39 0.29 0.35 0.32 0.30 0.30 0.12 0.35 0.16 0.46 0.18 3 0 0		0.09 0.06 - - - - - - - - - - - - - - - - - - -	0.1 0.0 - - - - - - - - - - - - - - - - - -	3 18 13 12 1 1 3 0 0	0.01 0.01 0.01 0.47 1.23 1.33 1.35 1.04 0.49 0.01 0.01 6 0.01	19 20 21 17 13 15 15 16 15 16	26 78 41 49 52 02 46 69 31	15 15 17 19 20 21 18 16	.98 1.63 1.20 1.13 1.51 1.72 1.22	11.03 11.00 9.96 9.87 9.58 9.04 11.60 11.61 10.44 9.43 10.15 11.68 11.68 125 10		51.16 50.88 46.73 42.84 34.36 56.65 57.14 48.14 36.15 43.49 52.40 567 47		0.00 0.09 0.33 0.54 0.55 0.60 0.57 0.42 0.25 0.00 0.00 0.00 3 0	0.01 0.01 0.34 2.67 2.48 3.15 2.89 2.53 0.28 0.01 0.01 14 14		34.6 34.3 33.8 34.5 34.0 34.1 34.0 34.0 33.8 34.0 33.8 34.0 33.7 33.4 34.0 33.7 33.4 34.0 33.7 33.4 34.0 33.7 33.4 34.0 33.7 33.4 34.0 34.0 34.0 34.0 34.0 34.0 34.0		0.93 0.91 0.85 0.91 0.84 1.09 1.16 1.21 1.10 0.90 0.85 0.80 12 12 1	317. 318. 292. 231. 132.6 182.1 200.5 162.1 139.1 189.9 262.1 325.6 2,75	8 1 9 1 77 9 1 8 1 4 1 7 1 3 4 1 1 8	17.72 18.67 19.69 71.79 78.04 15.77 18.85 17.24 13.74 87.84 98.08 19.17 1,247 104	263 254 275 241 232 3.14 362 352 258 239 3.31 35 239 331 35 35 35 23 331 35 35 35 23 331 35 35 35 35 35 35 35 35 35 35 35 35 35		613 619 573 464 350 449 495 462 400 425 519 621 5,990 499			455 438 421 423 552 715 869 853 796 416 416 416 447 6,800 567	57 53 63 43 77 116 157 161 143 60 68 78 78 78 90		114 102 116 137 122 160 188 194 165 124 119 110 1,651 138	25 22 21 22 23 30 30 22 21 22 21 22 23 24 3,42 24 22 24 24 24 24 24 24 24 24 24 24 2	3 7 6 0 3 3 6 0 6 7 1		924 886 877 859 1,041 1,516 1,516 1,503 1,384 877 900 893 12,953 1,079															
	-																						041	T (Part II I	one.Term	Firm Poi	nt.to.Roin	Transmi	ission Serv	ire) - Proi	rtine																												
Column	g1		g2	<u>9</u> 3		g4	gő		g6	g7		98		g9	g10		g11		g12	9	13	g14	-	g15		16	g1		g18		9	g20	g2		g22	g	23	g24	g25		g26	g27	9	28	g29	930		g31	93	32	9	1							
Customer	PacifiC		BPA	Idaho Po	wer Idah	o Power	Avangn	The	rmo No. 1	Powe	rex.	Powerex	Po	werex	Power	x	Powerex	SI	ate of SD	Sacra Muncip Dis	amento xel Utility strict	Salt Rin Projec		'latskanie People's litty Distric	Eve t Biopor	rgreen ver, LLC	Garrett		Virport Sola	(US)	th rica LIP F	alls Creek	Energy	eepers	Tenaska	Sta Cap Grou	pital p Inc.	Losses	Power	rex	Powerex	Power	ax Pov	erex	Powerex	Power	ex	Powerex	City Rose	rvile		   r		I					Divisor
Class RS / SA	LTP		LTP A 656	LTP SA 21	2 54	.TP 1023	LTP SA 895		LTP L568	SA 1	9	LTP SA 1016	SA SA	LTP 1017	LTP SA 103	6	LTP SA 1036		LTP SA 779	LI SA	TP .863	LTP SA 80		LTP SA 899	L SI	.TP 1.874	LTI SA 9	5 R6	LTP SA 965	LT		LTP SA 868	LT SA 1	65	SA 1100	LI		LTP	LTP SA 70	0	LTP SA 701	LTP SA 70	2 SA	TP 748	LTP SA 749	LTP SA 9	8	LTP SA 996	SA		Total LTP		otal Network & OS	1% growt	Be	ind-the To feter	btal Network Load	Net	work + OS + LTP
Jan Feb March April Jal Jal Jal Jal Sept Oct Nov Dec Total Arg 1222P	2	1.855 1.855 1.855 1.855 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.950 1.955 1.855 1.855 1.855 1.855 1.855 1.950 1.855 1.855 1.855 1.855 1.855 1.950 1.950 1.950 1.950 1.950 1.855 1.855 1.855 1.855 1.855 1.855 1.950 1.950 1.950 1.950 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.855 1.950 1.950 1.950 1.855 1.	56 56 56 56 56 56 56 56 56 56 56 56 56 5		50 50 50 50 50 50 50	80 80 80 80 80 80 80 80 80 80 80 80 80 8	3	30 30 30 30 30 30 30 30 30 30 30 30 30 3	11 11 11 11 11 11 11 11 11 11 11 11 11		80 80 80 80 80 80 80 80 80 80 80 80 960	10 10 10 10 10 10 10 10 10 10 10 10 10 1	000000000000000000000000000000000000000	100 100 100 100 100 100 100 100 100 100		00 00 00 00 00 00 00 00 00 00 00 00 00		- - - 100 100 100 100 100 100 100	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 8		19 19 19 19 19 19 19 19 19 19 19 19 19 1	0.00	25 25 25 25 25 25 25 25 25 25 25 25 25 2	13 13 13 13 13 13 13 13 13 13 13 13 13 1		10 10 10 10 10 10 10 10 10 10 10 10 10 1	) ) ) ) ) ) ) ) ) ) ) ) ) ) ) ) ) ) ) )	10 10 10 10 10 10 10 10 10 10 10 10 10 1	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	99 99 99 99 99 80 80 80 80 80 80 99 99 99	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	ur i	28 28 28 28 28 28 28 28 28 28 28 28 28 2	222222222222222222222222222222222222222	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	25 25 25 25 25 25 25 25 25 25 25 25 25 2	113 113 113 113 113 113 118 118 118 118	1	100 100 100 100 100 100 100 100 100 100	10 10 10 10 10 10 10 10 10 10 10 10 10 1	0 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1	00 00 00 00 00 00 00 00 00 00 00 00 00	50 50 50 50 50 50 50 50 50 50 50 50 50 5	150 150 150 150 150 150 150 150 150 150		100 100 100 100 100 100 100 100 100 100	10 10 10 10 10 10 10 10 10 10 10 10 10 1	0 0 0 0 0 0 0 0 0 0 0 0 0	50 50 50 50 50 50 50 50 50 50 50 50 50 5	3,480 3,480 3,480 3,480 3,607 3,607 3,609 3,609 3,611 3,480 3,480 3,480 3,534		10,11- 9,98: 9,42: 8,900 9,48: 11,80: 12,900 12,72: 11,48: 9,00: 9,71: 10,28: 125,821		10,21) 10,08) 9,511 8,999 9,58- 11,921 13,038 12,868 11,581 9,09- 9,812 10,385	206 199 206 190 168 173 121 155 168 175 196 199 190 2,147	10,427 10,279 9,726 9,193 9,749 12,101 13,159 13,010 11,747 9,266 10,011 10,580 129,247 10,771		13,907 13,799 13,206 12,673 13,229 15,712 16,716 16,617 15,366 12,877 13,491 14,060 171,652 14,304

PacifiCorp	
Attachment 9a1 - Load(Current	/ear)
2023	

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

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

Pacifi Attachment 9a1 - L		nt Year)			
	2022				

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

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

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

			OATT (Part III - Network Service)																					
Column			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
										BPA Airport			Calpine Energy					Avangrid		BPA South East	BPA Idaho	3 Phases		
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD E	3PA: Benton REA BI	PA Oregon Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	Falls	Renewables Inc.	NTUA	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO		Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	
Jan	26	18:00	8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91		2.55	557
Feb	18	19:00	7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11		2.44	548
March	1	8:00	7,547	5.55	3.18	26.03	1.05	0.37	1.1		0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24		2.41	542
April	12	8:00	7,098	5.88	3.23	25.72	0.91	0.55		-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15		1.88	394
May	31	18:00	8,244	4.73	3.24	15.73	0.46	0.46	1.1		1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80		1.90	357
Jun	28	17:00	10,755	6.06	4.15	23.38	0.38		1.1		1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21		2.35	475
Jul	6	17:00	10,861	5.35	3.71	16.13	0.40	0.39	1.1	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66		2.73	484
Aug	12	17:00	10,546	6.35	3.73	22.08	0.39	0.16	1.1		1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85		2.55	450
Sept	9	17:00	9,459	5.51	3.23	13.99	0.29	0.38	1.1	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85		2.53	383
Oct	12	9:00	7,314	5.85	2.93	24.60	0.73		1.1		0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08		1.95	422
Nov	22	18:00	7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73		-	422
Dec	28	18:00	8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74		2.65	618
Total			104,380	65.7	39.8	279.7	9.1	3.4	0.7	0.6	7.5	199.8	197.1	121.5	544.0	3.5	15.8	412.8	16.9	2,577.9	1,129.3	-	25.9	5,651

					(	Other Service		
Column			j1	j2	j3	j4	j5	j
						Western Area		
						Power		
Customer			UAMPS	UMPA	Deseret	Administration		
Class			OS	OS	OS	OS		Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	RS 262/263		
Jan	26	18:00	427	56	107	305		89
Feb	18	19:00	400	58	109	278		84
March	1	8:00	379	43	95	340		85
April	12	8:00	414	76	141	213		84
May	31	18:00	548	56	109	302		1,01
Jun	28	17:00	731	126	166	317		1,34
Jul	6	17:00	870	156	190	323		1,53
Aug	12	17:00	834	147	227	303		1,51
Sept	9	17:00	772	137	155	298		1,36
Oct	12	9:00	375	50	137	227		78
Nov	22	18:00	399	59	129	291		87
Dec	28	18:00	461	53	115	294		92
Total			6,611	1,017	1,679	3,491	-	12,79

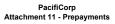
PacifiCorp Attachment 96 - Load Divisor for True up

												OATT	Part III - Network S	ervice)										1				Other Se	ervice		1								
Column			e	f1	12	13		5	15	15	17	18	19	f10	f11	f12	f13	f14	f15	f15	f17	f18	f19	1		1	2	3	4		1								
Customer Class RS / SA	Day 13	F	Paof/Corp NFS	BPA Yakama NFO	BPA Gazle NFO	NFO	e PUD BPA: I	Benton REA B	PA Oregon Wind NFO	BPA CEC NFO	BPA Airport So NFO	ar BPAWE	D Tri-State NFO	Calpine Energy Solutions LLC NFO SA 200	Basin Electric NFO	Black Hills NFO	USBR NFO	WAPA I NFO	Avengtid Renewables, LLC NFO SA 742	Exelon NFO	BPA South East Idaho NFO SA 745	BPA Idaho Falis NFO SA 747	NTUA NFO SA 894	Total NFO		UAMPS OS RS 297		eseret Ad	lestern Area Power tministration OS 20 363/363	т	otal OS								
Jan Feb March April Jan Jal Jal Sept Oct Nov Dec Total Aug 12CP	30         8           2         8:           27         9:           4         9:           19         17           30         18           21         17           16         17           30         8:           28         8:           18         18	100 100 100 100 100 100 100 100 100	8,982 8,695 8,114 7,840 7,941 9,222 10,523 10,750 8,828 7,948 8,400 8,209 105,232 8,769	80 80 90 7,4 7,1 7,0 68 66 7,9 56 7,5 7,5 54 864 864 7,2	31         3           12         3           11         3           300         3           58         3           58         3           58         3           58         3           58         3           58         3           59         3           52         3           56         2           41         41	1.36 1.38 1.22 1.72 1.99 1.91 1.14 1.71 1.81 1.04 22	36.97 32.54 27.60 24.82 13.43 15.41 15.10 20.59 11.40 21.78 26.58 21.08 57.30 22.28	1.82 1.56 1.57 1.58 0.49 0.41 0.41 0.41 0.41 0.41 0.41 0.31 0.99 1.37 0.95 11.88 0.99	0.03 0.58 0.50 - - 0.02 - 0.21 0.49 0.49 0.49 0.49 0.49 0.51 0.31 3.17 0.26	0.47	8 0 7 0	12	Ortical         October           0.01         20           0.01         19           0.01         17           0.01         15           0.01         15           0.01         17           1.27         10           1.39         15           0.94         12           0.01         20           0.01         18           0.01         12           5.08         192           0.42         16	25 16.72 57 16.94 55 19.87 33 21.94 45 20.53 52 21.74 54 14.87 54 15.28 59 16.19 59 212.87	121.51	61.05 47.61 45.99 42.74 31.35 44.04 55.42 55.49 40.05 45.68 43.80 42.76 554.68 43.80 42.76 554.68 43.80 42.76 45.22 45.22 45.22 45.25 45.22 45.25 45.22 45.20 45.2	0.26 0.26 0.59 0.53 0.59 0.60 0.37 0.01 0.01 0.01 0.01 0.01 0.01	001 002 001 001 221 1.13 3.12 2.75 2.40 0.01 0.01 0.01 0.01 11.69 0.97	34.71 33.95 32.94 35.16 33.20 33.20 33.21 33.21 33.21 34.42 34.42 32.69 404.63 33.72 33.72	0.59 0.60 0.65 0.63 0.68 0.68 0.68 0.60 0.51 0.53	20149 322,69 270,41 142,49,21 113,12 167,17 204,26 164,02 124,11 272,63 293,21 283,29 283,27 283,27 283,27 283,27 283,47 2 283,47 2 283,47 2 283,47 2 283,47 2 283,47 2 283,47 2 283,47 2 283,47 2 283,47 2 283,47 2 283,47 2 283,47 2 283,47 2 283,47 2 2 283,47 2 2 283,47 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	112.18 116.85 107.13 90.71 79.82 104.87 123.40 123.74 100.30 88.25 101.63 111.82	272 266 325 327 291 458 559 567 529 408 497 473 5033 4,19	544.951 501.490 329.374 419.852 500.317 470.075 367.417 526.629 563.027 545.801 6,130		458 471 448 423 477 627 883 815 670 378 415 444 415 444 5507 542	52 54 100 22 89 85 153 165 153 165 111 159 79 120 1088 91	124 124 117 139 162 113 154 218 170 139 122 111 105 1,676 140	310 308 202 282 276 305 288 301 258 302 283 302 283 211 3,336 278	-	944 950 889 954 1,551 1,451 1,451 1,178 861 888 880 12,607 1,050,58								
Column			g1	g2	g3	94		¢	g6	g7	gŝ	<b>9</b> 9	g10	g11	QATT g12	Part II Long-Term g13	Firm Point-to-Pi g14	pint Transmissi g15	on Service g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26 g	27	g28 g	29 g30	g31	g32 g	8 <b>3</b> g	٦			
Customer		F	PacifiCorp	Avangtid	Black Hills, I	Inc. BPA	ι.	BPA I	Dity of Roseville	Clatskanie Peoples Utilit District	Clatskanie Peop Utiliti District	les Peoples U District	ie 185 Evergroen B	io Idaho Power	Idaho Power	Thermo No 1 (CRYQ)	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex P	Powerex N	extEra: S	State of SD Mur Utility	ncipal Ag	liver Project ricultural Ga vement and Si ver District	ernett Airport Sola	ar Falls Creek	Shell Energy North America, Lo LP	sses				Divisor
Class RS / SA	Day Te		LTP Vatious	LTP	LTP	LTP		LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP L	TP	LTP L	TP LTP	LTP	LTP SA 791	Total LTP	Total No & O	twork Behind- the S Meter		Network + OS + LTP
RS/SA Jan Feb March April May Jun Jul Aug Sept Oct Nov Dec			1,855 1,855 1,855 1,855 1,855 1,950 1,950 1,950 1,950 1,950 1,950 1,955 1,855	34 685 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	204 67 20 20 20 20 20 20 20 20 20 20	50 50 50 50 50 50 50 50 50 50 50 50 50 5	-	54 600 56 56 56 56 56 56 56 56 56 56 56 56 56	24 60 1 50 50 50 50 50 50 50 50 50 50 50 50 50		3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	64 301	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	3// 2/2 10 - 10 - 10 - 10 - 10 50 10 5	50 1023 80 80 80 80 80 80 80 80 80 80 80 80 80	34 360 11 11 11 11 11 11 11 11 11 11	20, 100 50 50 50 50 50 50 50 50 50 50 50 50 5	30 700 100 100 100 100 100 100 100 100 100	204 101 100 100 100 100 100 100 100 100 100	5X 102 100 100 100 100 100 100 100 100 100	2A 140 50 50 50 50 50 50 50 50 50 50 50 50 50	3A 749 150 150 150 150 150 150 150 150 150 150	00 335 100 100 100 100 100 100 100 100 100 10	200 300 100 100 100 100 100 100 100 100 100	34 1016 100 100 100 100 100 100 100 100 100	300 1017 30 100 100 100 100 100 100 100 1	50 100 3 100 100 100 100 100 100 100 100 100 - - -	99 - - - - - - - - - - - - - - - - - -	20112 20 4 4 4 4 4 4 4 4 4 4 4 4 4	1900 1919 1919 1919 1919 1919 1919 1919	2000 20 20 20 20 20 20 20 20 20 20 20 20	100         4           100         4	2,4000 18 5 18 5 18 5 18 5 18 5 18 1 18 1 18 3 18 3 18 5 18 5	25 124 124 124 124 105 105 105 105 105 105 124 124	117         3,54           117         3,54           117         3,54           117         3,51           117         3,51           117         3,51           117         3,51           117         3,51           117         3,51           112         3,71           122         3,71           122         3,71           122         3,71           122         3,71           122         3,71           123         3,44           113         3,44	999999999999999999999999999999999999999	10,639         156           10,294         182           9,548         189           9,194         154           10,812         163           12,574         165           12,574         165           12,574         165           9,194         154           12,574         155           9,335         172           9,852         149           10,173         156           9,852         122	10,795 10,476 9,738 9,349 10,976 12,630 12,831 10,329 9,508 10,041 9,848	14,384 14,065 13,327 12,985 14,696 16,346 16,547 14,047 13,122 13,524 13,331
Total			22,735	36	50 E	600 F0	-	672	600	15	6 .		18 1	20 250	960	132	960	1,200	1,200	1,200	600	1,800	1,200	1,200	1,200	1,200	900	99	48	228	300	120 57	16 50	1,294		5 1	3,970 1,945	125,915	169,310

### PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

### Plant in Service - Accumulated Amortization Detail

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



Prepayments Detail - 2023

FERC Account	Account Number	Account Description	Category	20	022 Year-end Balance	Bal	ear-end ance	BoY-EoY Average		Other	100% Transmission		ant-related	Lab	or-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$	20,927,068		77,275,199	\$ 49,101,134				\$	49,101,134		
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$	2,814,336	\$	3,207,357	\$ 3,010,847				\$	3,010,847		
	132013	Prep Ins-D&O Liability	Labor-related	\$	-	\$	-	\$ -							
	132016	Prep Ins-Minority Owned Plants	Other	\$	321,949	\$	380,196	\$ 351,072	\$	351,072					
	132045	Prepaid Workers Compensation	Labor-related	\$	108,124	\$	136,220	\$ 122,172						\$	122,17
	132055	Prepaid Employee Benefit Costs	Labor-related	\$	1,528,988	\$	1,035,575	\$ 1,282,281						\$	1,282,28
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$	-	\$		\$ -							
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$	-	\$		\$ -							
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$	22,741,356	\$	24,138,271	\$ 23,439,813				\$	23,439,813		
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$	29,204	\$	29,204	\$ 29,204	\$	29,204					
	132924	Other Prepayments - Oregon DOE Fee	Other	S	757,036	S	681,956	\$ 719,496	s	719,496					
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	S	736,161	S	773,246	\$ 754,703	\$	754,703					
	132096	Prepaid RECs for RPS (WA)	Other	s		\$		\$ -	\$						
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	s	3,922,186	\$ :	29,684,253	\$ 16,803,219		16,803,219					
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale	Other	s	2,399,927		10,453,882	\$ 6,426,905		6,426,905					
	132099	Prepaid WA GHG Wholesale - Current	Other	s	2,355,521		12,616,436	\$ 6,308,218		6,308,218					
	132310	Prepaid WA GHG Wholesale - Current Prepaid Rating Agency Fees	Other	э S	35,356	S	39,261	\$ 37,308		37,308					
			Other	•	30,300	\$ \$	39,201	\$ 37,300	ş S	37,300					
	132320 132548	Prepaid Surety Bond	Other	\$	507.000	\$ \$		+	-	253.500					
		Prepaid Cedar Springs II	· · · · · · · · · · · · · · · · · · ·				-	+	-						
	132551	Prepaid Dunlap	Other	\$	207,914	\$	207,914	\$ 207,914		207,914					
	132557	Prepaid GlenRock I	Other	\$	185,437	\$	213,626	\$ 199,531	\$	199,531					
	132558	Prepaid GlenRock II	Other	\$	146,102	\$	-	\$ 73,051	\$	73,051					
	132564	Prepaid High Plains	Other	\$	556,311	\$		\$ 278,155		278,155					
	132567	Prepaid Leaning Juniper	Other	\$	282,370	\$	282,370	\$ 282,370	\$	282,370					
	132574	Prepaid McFadden Ridge	Other	\$	106,767	\$	133,656	\$ 120,211	\$	120,211					
	132577	Prepaid Rolling Hills	Other	\$	278,155	\$	332,666	\$ 305,411	\$	305,411					
	132580	Prepaid Seven Mile I	Other	\$	185,437	\$	185,437	\$ 185,437	\$	185,437					
	132581	Prepaid Seven Mile II	Other	\$	36,525	\$	36,525	\$ 36,525	\$	36,525					
	132603	Other Prepay-Ashton Plant Land	Other	\$	-	\$		\$	\$	-					
	132606	Other Prepay - Lease Commissions	Other	\$	-	\$	-	\$	\$	-					
	132620	Prepayments - Water Rights Lease	Other	S	918,874	S	950,048	\$ 934,461	S	934,461					
	132621	Prepayments - Water Rights (Ferron Canal)	Other	s	557,594	S	557,594	\$ 557,594	s	557,594					
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$	-	\$	-	\$ -	\$	-					
	132623	Prepaid Lake Side CUWCD Water Fee	Other	ŝ		\$		s -	\$						
	132630	Prepaid OR Renewal & Habitat Restoration	Other	ŝ		\$	_	• •	\$	-					
	132650	Prepaid Dues	Other	ŝ	375,000	\$	1,836,474	\$ 1,105,737	\$	1,105,737					
	132700	Prepaid Bues	Plant-related	s	42,667	s S	1,030,474	\$ 21,333	Ş	1,103,737		\$	21,333		
	132700			•	213,579	ə S	329,307	\$ 271,443	s	271.443		φ	21,333		
		Prepaid Pole Contact Rental	Other	>											
	132740	Prepaid O&M - Wind	Other	\$	86,856	\$	83,763	\$ 85,309	\$	85,309				-	
	132755	Prepaid Aircraft Maint	Labor-related	\$	83,714	S	167,299	\$ 125,507						\$	125,5
	132825	Prepaid LGIA Transmission	Other	\$	-	\$	-	\$ -	\$	-					
	132831	Prepaid BPA Transmission - Wine Country	Other	\$	-	\$	-	\$ -	\$	-				l	
	132900	Prepayments - Other (Note 1)	Labor-related	\$	20,851,021	\$	2,314,999	\$ 11,583,010		10,000,000				\$	1,583,01
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$	1,470,260	\$	1,516,604	\$ 1,493,432	\$	1,493,432					
	132903	Prep Fees-Utah Public Service Commission	Other	\$	3,387,132	\$	3,454,128	\$ 3,420,630		3,420,630					
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$	293,574	\$	312,487	\$ 303,031	\$	303,031					
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$	-	\$	-	\$							
	132910	Prepayments - Hardware & Software	Labor-related	\$	16,251,904	\$	15,133,476	\$ 15,692,690						\$	15,692,6
	132926	Prepaid Royalties	Other	\$	-	\$	-	\$	\$	-					
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$	-	\$	-	s -							
	132999	Prepayments - Reclass to Long-Term	Other	\$	(4,488,817)	\$	(2,515,259)	\$ (3,502,038	) \$	(3,502,038)					
	134000	Long-Term Prepayments - Reclass from Current	Other	s	4,488,817	\$	2,515,259	\$ 3,502,038		3,502,038					
	134100	Prepaid CA GHG Retail - Non-Current	Other	ŝ	16.670.752	s	1.423.000	\$ 9.046.876		9.046.876					
	134101	Prepaid CA GHG Wholesale - Non-Current	Other	s	6,906,034	S	1,425,639	\$ 4,165,837	\$	4,165,837					
	134101	Prepaid CA GHG Wholesale - Non-Current	Other	s	0,500,034		1,425,639	\$ 14,603,753		14.603.753					
	134102		Other	\$ \$	-	S .	250,000	\$ 14,603,753 \$ 125,000		14,603,753					
4050000		LT Prepayments - Other		\$	-	S S									
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other		2,206,988		2,124,274	\$ 2,165,631	\$	2,165,631					
	132304	Prepaid Interest - SERP Life Insurance	Other	\$	-	\$	-	\$ -	\$	-					
	203000	Discount on Short-Term Securities	Other	\$	-	\$	1,569,760	\$ 784,880		784,880					
1655000	132400	Prepaid Mining Costs	Other	\$	750,000	\$	-	\$ 375,000	\$	375,000					
		Total Prepayments		\$	129,879,658	\$ 2	24,499,606	\$ 177,189,632	\$	82,810,845	\$	\$	75,573,127	\$	18,805,6

 
 0.000%
 100.000%
 29.378%
 9.580%

 \$
 - \$
 - \$
 22.201,714
 1,801,524
 Allocator Total Allocated to Transmission by Category

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

### PacifiCorp Attachment 12 - Plant Held for Future Use

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

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

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

### PacifiCorp Attachment 13 - Revenue Credit Detail

#### **Revenue Credit Detail**

### Other Service (OS) contracts

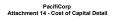
Description	Revenue	MW	<b>As Filed</b> 1=Revenue credit 0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,803,158	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	221,062	n/a	1
Deseret RS 280	0	139.7	0
Enel Cove Deferral Fee	0	n/a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

### Short-term revenue

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	84,255,672
Third parties	7,157,348
Total short-term firm	91,413,020
Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	22,913,022
	00 040 704
Third parties	29,048,764

### Short term firm and non-firm

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



					end)	Current Year (month end)											
	Operation to apply to monthly																
Appendix A Line	input columns at right	to left on monthly data)	Description (Account)	Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average		Bonds (221)	Form 1, pg 112, In 18 c,d	9.742.150.000	9.733.150.000	9.733.150.000	9,733,150,000	9.733.150.000	10.933.150.000	10.633.150.000	10.595.150.000	10.550.150.000	10.541.150.000	10.493.150.000	10.493.150.000	10.493.150.000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, In 19 c,d	0,742,130,000	8,733,130,000	8,735,130,000	8,733,130,000	8,733,130,000	10,833,130,000	10,000,100,000	10,333,130,000	10,000,100,000	10,341,130,000	10,485,150,000	10,485,150,000	10,483,130,000
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various In, col a,b	0	0	ő	0	ő	0	ő	ő	ő	0	ő	ő	ő
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, In 21 c,d	0	ő	0	0	ő	ő	ő	ő	ő	0	ő	ő	0
91	13-month average	26.147.759	Unamortized Discount (226)	Form 1, pg 112, In 23 c,d	26.507.474	26.390.741	26.274.007	26,157,273	26.040.540	26,451,144	26.341.918	26.232.693	26.123.467	26.014.241	25,905,016	25,795,790	25,686,565
92	13-month average	54,548,130	Unamortized Debt Expense (181)	Form 1, pg 111, In 69 c,d	49.255.311	49,137,915	48.875.636	49,177,740	48.896.130	57,731,049	58,240,959	58.086.614	57.820.071	58,417,369	58,128,795	57,826,865	57,531,239
93	13-month average	2,190,880	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, In 81 c,d	2.392.432	2.358.628	2.324.824	2,291,020	2,257,216	2,223,412	2,189,607	2,155,803	2,121,999	2.088.195	2.054.391	2.026.101	1,997,811
94	13-month average	17	Unamortized Premium (225)	Form 1, pg 112, In 22 c,d	227	0	0	0	0	0	0	0	0	0	0	0	0
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, In 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum	486,803,423	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 256-257, ln 33 m	37,832,164	37,706,102	37,756,596	37,775,966	37,761,965	40,385,866	42,602,230	42,493,795	42,277,992	42,119,855	42,047,011	41,804,739	42,071,306
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	4,869,407	Amort Debt Discount and Expense (428)	Form 1, pg 117, In 63 c (portion)	399,982	403,155	403,031	404,630	404,647	416,770	405,281	405,664	404,776	405,863	405,885	404,852	404,852
100	12-month sum	394,621	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	33,544	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	28,290	28,290
101	12-month sum	227	Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	227	227	0	0	0	0	0	0	0	0	0	0	0
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, In 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, In 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average		Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, In 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, In 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, In 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, In 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, In 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, In 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	10,301,551,338	Total Proprietary Capital	Form 1, pg 112, In 16 c,d	10,741,074,399	10,524,837,594	10,538,381,261	10,321,049,166	10,353,392,361	10,402,624,001	10,427,180,738	10,574,065,139	10,655,334,028	9,775,164,475	9,800,625,648	9,834,135,238	9,972,303,344
114	13-month average	82,824,114	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, In 12 c, d	80,131,356	80,499,951	82,549,795	82,160,943	78,564,968	76,443,851	74,367,106	79,678,701	82,466,242	85,414,777	82,942,106	91,253,232	100,240,451
115	13-month average (enter negative)	(9,228,081)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, In 15 c, d	(9,348,616)	(9,309,410)	(9,270,205)	(9,230,999)	(9,191,793)	(9,152,587)	(9,113,382)	(9,074,176)	(9,034,970)	(8,995,765)	(8,956,559)	(8,917,353)	(10,369,236)
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956

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

## PacifiCorp Attachment 15 - GSU and Associated Equipment

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

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

### PacifiCorp Attachment 16 - Unfunded Reserves

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

	Accrued Liabilit	ity:	Charg	ged to:	Prior year 0	Current Year	True-up			By Cate	egory		
Account Calculation Reserve	pe SAP Account FERC	Account	SAP Account	FERC Account	December month end	December month end	13-month Average	Category	100% Transmission	Plant	Labor		otal Transmission related Unfunded Reserves
Estimate by C&T Unfunded			0 546526	555	(3.9)	(29.7) 0		Other	Tanamasion	Flant	Labor	(7.854)	Reserves
ion Estimate by C&T Unfunded			0 546516	555	(2.4)	(10.5)	(3.5)	Other				(3.540)	
ion Estimate by C&T Unfunded	248029 2	242	0 546516	555	0.0	(12.6)	(1.0)	Other				(0.970)	
Estimate by Legal Unfunded	248070 2	242	0 545500, 545510	426.3	(1.9)	0.0	(0.1)	Other				(0.146)	
			0 545500, 545501,										
ities Estimate by Legal Unfunded Unfunded Unfunded			0 505502 0 505206	426.5 555	(0.2)	(0.2)	(0.2) (0.0)	Other				(0.150) (0.030)	
efunds - Transmission Estimate by C&T Unfunded			0 301913	456	(0.0)	(1.0)	(0.9)		(0.869)			(0.050)	
efunds - Wholesale Estimate by C&T Unfunded			0 310975	449.1	0.0	0.0	0.0	Other	()			0.000	
Dbligation Estimate by Fuels Unfunded			0 120163, 515100	151, 501	(11.0)	(10.2)	(10.8)	Other				(10.795)	
on - Hydro generation Estimate by Legal Unfunded			0 545500	545	0.0	0.0	0.0	Other				0.000	
ation (100% Transmission) Estimate by RMP Finance Unfunded			0 582300	566, 567	(0.2)	(0.4)	(0.2)		(0.207)			(1.855)	
ation (Other) Estimate by RMP Finance Unfunded - General ("Other") Estimate by Legal ("Other") Unfunded			0 582300 0 545050	589 925	(1.8) 0.0	(1.9) 0.0	(1.9)	Other Other				(1.855) 0.000	
abor") Estimate by Legal ("Labor") Unfunded			0 545050	426.5	0.0	0.0	0.0	Labor			0.000	0.000	
Dther") Estimate by Legal ("Other") Unfunded			0 545050	925	(423.6)	(1,723.3)	(1,154.9)	Other				(1,154.931)	
Risk (Insurance Recovery-"Labor") Estimate by Legal ("Labor") Unfunded			0 545050	426.5	0.0	0.0	0.0	Labor			0.000		
Risk (Insurance Recovery-"Other") Estimate by Legal ("Other") Unfunded			0 545050	925	16.0	350.0	49.2	Other				49.238	
Risk (Insurance Recovery-"Other") Estimate by Legal ("Other") Unfunded			0 545050 0 545000	925	235.0	498.8	363.0	Other				363.013	
ve - Pacific Power Estimate by Legal ("Other") Unfunded (CSS) Calculation based on actuals Unfunded			0 545000 0 550750	925 904	(5.0) (18.1)	(10.8) (29.8)	(7.2) (21.3)	Other Other				(7.215) (21.256)	
R) Calculation based on actuals Unfunded			0 550750	904	(0.0)	(0.2)	(0.2)	Other				(0.172)	
Calculation based on actuals Unfunded	118155 1	172	0 301869	454	(0.0)	(0.1)	(0.1)	Other				(0.068)	
ntracts Uncollectible pole contact revenue - (Unfunded	118157 1	144	0 550776	904	(0.1)	(0.2)	(0.1)	Other				(0.110)	
- Other Calculation based on actuals Unfunded			0 550750	904	(0.1)	(0.1)	(0.1)	Other				(0.128)	
ission Calculation based on actuals Unfunded			0 550775	904	(0.2)	(0.1)	(0.1)	Other				(0.144)	
eivable Calculation based on actuals Unfunded ue PP Calculation based on actuals Unfunded	110110		0 301913 0 301119	456 440	0.0	(30.4)	(2.3)	Other				(2.342) 0.000	
ue RMP Calculation based on actuals Unfunded			0 301119	440	0.0	0.0	0.0	Other				0.000	
Supply Calculation based on actuals Unfunded			0 Various G/L's	506, 553, 557	(0.1)	(0.0)	(0.1)	Other				(0.072)	
&D) Estimate by RMP Finance Unfunded	120932 1	154	0 516900	598	(1.0)	(1.0)	(1.0)	Other				(1.021)	
D) Estimate by PP Finance Unfunded	120933 1	154	0 Various G/L's	593, 598	(0.4)	(0.5)	(0.5)	Other				(0.458)	
ess (CWIP) Reserve Estimate by PP/RMP Finance Unfunded	148001 1	107	0 545990	557, 573, 598, 935	(6.9)	(5.0)	(5.5)	Other				(5.516)	
a Loss Estimate by RMP Finance Unfunded	148019 1	107	0 148019, 554702	108, 426.5	0.0	0.0	0.0	Other				0.000	
Loans Reserve Estimate based on historical trend Unfunded	162010 1	124	0 550750	904	(0.2)	(0.2)	(0.2)	Other				(0.189)	
(Current) - Naughton Estimate by Fuels Unfunded			0 120151, 515100	151, 501	(4.3)	(4.9)	(4.3)	Other				(4.251)	
nts Calculation based on actuals Unfunded	235190 2	232	0 Various G/L's	Follows Labor	(3.1)	(2.4)	(2.9)	Labor			(2.923)		
Estimate plus CEO Discretion Unfunded	235510 2	232	0 500410	Follows Labor	0.0	(4.7)	(11.2)	Labor			(11.168)		
mpany Match Estimate plus CEO Discretion Unfunded			0 501250	Follows Labor	(0.0)	(0.0)	(0.1)	Labor			(0.103)		
Estimate plus CEO Discretion Unfunded			0 500400	Follows Labor	(0.4)	(1.2)	(1.0)	Labor			(1.048)		
Isage Bonus (Deferred Revenue) Estimate by A/P Prefunded			0 Various G/L's	Various 232	0.0	0.0	0.0	Other Other				0.000	
(NonCurrent) - Naughton Estimate by Mining Unfunded			0 210675			0.0	0.0					0.000	
Calculation by Payroll Unfunded			0 500515	Follows Labor	(2.8)	(5.8)	(4.7)	Labor			(4.723)		
Calculation by Payroll Unfunded Calculation by Payroll Unfunded			0 500517 0 500520	Follows Labor Follows Labor	(2.1) (2.3)	(2.4) (2.5)	(2.6) (2.7)	Labor Labor			(2.623) (2.684)		
V 77 - Chehalis Calculation by Payroll Unfunded			0 500515	Follows Labor	(0.1)	(0.1)	(0.1)	Labor			(0.117)		
V 57 - Laramie Calculation by Payroll Unfunded			0 500515	Follows Labor	(0.1)	(0.0)	(0.0)	Labor			(0.047)		
JA 127 Calculation by Payroll Unfunded			0 500518	Follows Labor	(3.1)	(3.2)	(3.5)	Labor			(3.470)		
JA 197 Calculation by Payroll Unfunded			0 500519	Follows Labor	(0.2)	(0.3)	(0.3)	Labor			(0.275)		
Union Calculation by Payroll Unfunded	248189 2	242	0 500516	Follows Labor	(17.5)	(19.0)	(18.4)	Labor			(18.418)		
7 Calculation by Payroll Unfunded	248195 2	242	0 500515	Follows Labor	(6.0)	(5.4)	(5.9)	Labor			(5.897)		
fits (Retirement Allowances) Calculation by HR Unfunded	280349 23	28.3	0 501102	Follows Labor, 926	(1.4)	(1.0)	(1.2)	Other				(1.230)	
Calculation based on actuarial Unfunded	280350 22	28.35	0 501105	Follows Labor, 926	(0.4)	0.0	(0.3)	Labor			(0.344)		
Calculation based on actuarial Unfunded	280465 22	28.35	0 501115	Follows Labor, 926, 426.5	(41.6)	(41.3)	(40.6)	Labor			(40.628)		
Accum OCI / d Other Comprehensive Income Calculation based on actuarial offsetting unft		219	0 554032	Follows Labor,	12.4	13.7	12.2	Labor			12.237		
SERP liability Calculation based on actuarial Unfunded	280330 22	28.3	0 501160	Follows Labor,	(18.7)	(20.2)	(19.0)	Labor			(18.970)		
calculation based on actuarial Universed	280400 27	28.2	0 501160	Follows Labor,	(2.4)	(1.5)	(4.0)	Labor			(1.922)		
	200490 22	20.3	0 301100	926	· · · · ·	× 9		Labor			( · · )		
SERP liabili		ty 280330 2	ty 280330 228.3	ty 280330 228.3 0 501160	ty 926 280330 228.3 0 501160 Follows Labor, 926 290400 228.3 0 501160 926 780400% Labor,	y 926 926 280330 228.3 0 501160 Follows Labor, (18.7) 280400 228.3 0 501160 Follows Labor, (12.1)	y 926 280330 228.3 0 501160 <sup>5</sup> Ollows Labor, (18.7) (20.2) 280490 228.3 0 501160 <sup>5</sup> Ollows Labor, (2.1) (1.5)	by         1226           280330         228.3         0         501160         Follows Labor, 5026         (18.7)         (20.2)         (19.0)           280490         228.3         0         501160         Follows Labor, 5026         (2.1)         (1.5)         (1.8)	1/2         1/2 <td>by         U205           280330         228.3         0         501160         Follows Labor, 926         (18.7)         (20.2)         (19.0)         Labor           280490         228.3         0         501160         Follows Labor, Follows Labor, (2.1)         (1.5)         (1.8)         Labor</td> <td>by         526           280330         228.3         0         501160         Follows Labor, 526         (18.7)         (20.2)         (19.0)         Labor           280490         228.3         0         501160         Follows Labor, 526         (2.1)         (1.5)         (1.8)         Labor</td> <td>by         U200           280330         228.3         0         501160         Follows Labor, 026         (18.7)         (20.2)         (19.0)         Labor         (18.870)           280490         228.3         0         501160         Follows Labor, Follows Labor, (2.1)         (1.5)         (1.8)         Labor         (18.22)</td> <td>by         1226           280330         228.3         0         501160         Follows Labor, 926         (18.7)         (20.2)         (19.0)         Labor         (18.970)           280490         228.3         0         501160         Follows Labor, 926         (2.1)         (1.5)         (1.8)         Labor         (18.22)</td>	by         U205           280330         228.3         0         501160         Follows Labor, 926         (18.7)         (20.2)         (19.0)         Labor           280490         228.3         0         501160         Follows Labor, Follows Labor, (2.1)         (1.5)         (1.8)         Labor	by         526           280330         228.3         0         501160         Follows Labor, 526         (18.7)         (20.2)         (19.0)         Labor           280490         228.3         0         501160         Follows Labor, 526         (2.1)         (1.5)         (1.8)         Labor	by         U200           280330         228.3         0         501160         Follows Labor, 026         (18.7)         (20.2)         (19.0)         Labor         (18.870)           280490         228.3         0         501160         Follows Labor, Follows Labor, (2.1)         (1.5)         (1.8)         Labor         (18.22)	by         1226           280330         228.3         0         501160         Follows Labor, 926         (18.7)         (20.2)         (19.0)         Labor         (18.970)           280490         228.3         0         501160         Follows Labor, 926         (2.1)         (1.5)         (1.8)         Labor         (18.22)

Allocators 100.000% Total (\$ millions) (1.076) 25.321% 9.580% 0.000 (9.869) 0.000%
0.000
(10.945) (10,944,955) Appendix A input

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

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

Notes:

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

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

PacifiCorp Attachment 18 - Imputed Interest Income on Cluster Study Deposits

	Prior Year (month end)	Current Year >	<b>`</b>										Current Year	
Description	December month end	2023 January month end	2023 February month end	2023 March month end	2023 April month end	2023 May month end	2023 June month end	2023 July month end	2023 August month end	2023 September month end	2023 October month end	2023 November month end	2023 December month end	Total
Application Deposit Adjustments: Items 1, 2, 3 (see note)	33,718,405	35,214,125	34,634,672	33,650,560	37,532,982	56,467,414	56,425,388	55,844,604	54,495,995 -	53,929,332	50,343,621	47,012,392	45,898,819	
Revised Deposit Balance	33,718,405	35,214,125	34,634,672	33,650,560	37,532,982	56,467,414	56,425,388	55,844,604	54,495,995	53,929,332	50,343,621	47,012,392	45,898,819	
Average Balance ((prior month + current month)/2)		34,466,265	34,924,398	34,142,616	35,591,771	47,000,198	56,446,401	56,134,996	55,170,300	54,212,663	52,136,477	48,678,006	46,455,605	
PacifiCorp's Average Monthly Savings Rate *		4.19%	4.47%	4.58%	4.76%	4.98%	5.02%	5.06%	5.25%	5.27%	5.27%	5.28%	5.28%	
Imputed Interest Income - Readiness Deposits		122,569.07	119,779.13	132,708.90	139,221.70	198,972.47	233,102.81	241,441.11	245,859.65	234,661.63	233,307.87	211,117.10	208,240.41	2,320,981.83
Readiness Deposit Adjustments: Items 1, 2, 3 (see note)	106,333,090	111,243,090	108,562,690	107,363,290	125,678,290	172,170,490 -	172,545,490	171,048,490 -	168,696,490	158,130,490	143,212,520	126,361,520	125,456,820	
Revised Deposit Balance	106,333,090	111,243,090	108,562,690	107,363,290	125,678,290	172,170,490	172,545,490	171,048,490	168,696,490	158,130,490	143,212,520	126,361,520	125,456,820	
Average Balance ((prior month + current month)/2) PacifiCorp's Average Monthly Savings Rate *		108,788,090 4.19%	109,902,890 4.47%	107,962,990 4.58%	116,520,790 4.76%	148,924,390 4.98%	172,357,990 5.02%	171,796,990 5.06%	169,872,490 5.25%	163,413,490 5.27%	150,671,505 5.27%	134,787,020 5.28%	125,909,170 5.28%	
Imputed Interest Income - Readiness Deposits		386,872.64	376,930.53	419,641.24	455,785.75	630,462.32	711,774.90	738,912.60	757,015.86	707,341.66	674,246.70	584,572.92	564,396.42	7,007,953.54
Site Control Adjustments: Items 1, 2, 3 (see note)	1,460,000	1,460,000 -	1,500,000	1,470,000	1,420,000	1,490,000	2,220,000	2,220,000	2,240,000	2,250,000	2,170,000	1,990,000	1,850,000	
Revised Deposit Balance	1,460,000	1,460,000	1,500,000	1,470,000	1,420,000	1,490,000	2,220,000	2,220,000	2,240,000	2,250,000	2,170,000	1,990,000	1,850,000	
Average Balance ((prior month + current month)/2) PacifiCorp's Average Monthly Savings Rate *		1,460,000 4.19%	1,480,000 4.47%	1,485,000 4.58%	1,445,000 4.76%	1,455,000 4.98%	1,855,000 5.02%	2,220,000 5.06%	2,230,000 5.25%	2,245,000 5.27%	2,210,000 5.27%	2,080,000 5.28%	1,920,000 5.28%	
Imputed Interest Income - Site Control Deposits		5,192.06	5,075.91	5,772.05	5,652.30	6,159.65	7,660.47	9,548.40	9,937.72	9,717.57	9,889.63	9,020.98	8,606.53	92,233.26
Total Average Deposit Balances		144,714,355	146,307,288	143,590,606	153,557,561	197,379,588	230,659,391	230,151,986	227,272,790	219,871,153	205,017,982	185,545,026	174,284,775	
Total Imputed Interest Income		514,633.77	501,785.57	558,122.18	600,659.75	835,594.45	952,538.17	989,902.10	1,012,813.23	951,720.86	917,444.19	804,711.01	781,243.36	9,421,168.64

\*Daily interest rate received on temporary cash investments (per PacifiCorp's corporate cash investment policy) averaged for the month

365

Examples of Adjustments; 1. Penalties assessed reducing available deposit

Days in the year:

Pertaining assessed reducing available deposit balances (deposit refunds reduced; thus, no interest on penalty)
 Adjustment for deposits received refunded without interest due to items such as error in deposit received, error in posting and balance not a cluster

deposit 3.Study costs incurred reducing deposit balances (could be adjusted but in not currently adjusted increasing imputed interest income)

# PACIFICORP

## **Enclosure 6**

Transmission Plant Additions Detail for the Rate Year

#### Transmission Plant in Service Detai

Transmission Plant in Service Detai									Pla	ant Place In-Servi	ice (PPIS)							
			Percer		Actual PPIS		1				Foreca	asted PPIS			1			
	Energy Gateway Segment		In-service Date on May 1	5,													Estimated CIAC Amount	
Item BU Name/Description of CAPEX Project/Item	or Other Transmission	Investment Reason Description	(Estimated) 2024	Jan/2024	Feb/2024	Mar/2024	Apr/2024	May/2024	Jun/2024	Jul/2024	Aug/2024	Sep/2024	Oct/2024	Nov/2024	Dec/2024	Total PPIS 2024	(see note 1)	One-lines identified for projects over \$
1 TMP Aeolus - Mona 500 kV Line (GWS) (EV2024) 2 TMP Anticline 345kV Phase Shifter (EV2024)	Segment F Segment F	Gateway Expansion Plan Gateway Expansion Plan	11/30/24 86% 11/15/24 81%	209,729	(174,800)	5,063,976	2,800	5,000,000						2,022,955,455 133,915,000	6,740,000 85,000	2,039,797,160		See note 2 See note 2
3 TMP D1: Windstar - Shirley Basin 230kV Line (EV2024)	Segment D	Gateway Expansion Plan	Various 79%	130,461	20,813	16,015	1,480,000	500,000	550,000	24,315,000	2,445,000	214,705,000	9,085,354	11,885,000	48,300,000	313,432,643	(2,807,380)	n/a - project is made up of many small j
4 TMP GWS Supporting Projects (EV2024)	Segment F	Gateway Expansion Plan	12/31/24 17%											19,660,000	613,000			See note 2
5 TMP Aeolus-Bridger/Anticline 500 kV Line (GW) 6 TMP Oquirrh - Terminal 345 kV line	Segment D Segment C	Gateway Expansion Plan Gateway Expansion Plan	In-Service 100% 11/30/24 53%	9,705	2,019	(88,245)	7,900	9,300						75,819,889	25,658	(59,321) 75,845,547	(405 571)	See note 2
7 TMP Populus - Terminal 345 kV line - condemnation settlement	Segment B	Gateway Expansion Plan	In-Service 100%	8,794	(3,722)	) 307								75,015,005	23,030	5,379	(405,572)	Scenorez
8 TMP Path C Transmission Improvements	Other Transmission	Transmission Expansion Plan	5/31/24 90%	1,723,585	220,300	1,446	13,448,414	14,016,899	2,654,607							32,065,251		See note 2
9 TMP Q0409 Boswell Springs Wind 10 TMP Q0713 Cedar Springs IV Wind	Other Transmission Other Transmission	EV2024 Network Upgrades EV2024 Network Upgrades	12/31/24 34% 12/31/24 17%	-											919,998 13,165,306	919,998 13,165,306	(3,430,000) (1,534,243)	San noto 2
11 TMP Q075 Ceda Springs V Wild	Other Transmission	EV2024 Network Opgrades	12/31/24 17%												8,810,001			See note 2
12 TMP Q0835 Rock Creek Wind LLC	Other Transmission	EV2024 Network Upgrades	12/31/24 60%						2,400,000	7,600,000	100,000	3,500,000	16,980,000	500,000	270,000	31,350,000	(1,098,121)	
13 TMP Q0836 Rock Creek Wind LLC 14 TMP Q0255 Cedar Creek Wind	Other Transmission Other Transmission	EV2024 Network Upgrades New Reveue - Transmission Customers	12/31/24 82% In-Service 100%	14.897	14.207	22.491	2.006	72.225					2,810,000	30,000	30,000	2,870,000	(1,697,100) (446,000)	
15 TMP Q763 Appaloosa Solar I LLC Interconnectn	Other Transmission	New Reveue - Transmission Customers	In-Service 100%	118,702	1,881,440		27,523	12,225								2,034,205	(2,694,383)	
16 TMP Q0777 Hornshadow Solar 100, LLC	Other Transmission	New Reveue - Transmission Customers	7/31/24 87%							6,940,879	7,623	3,812	1,525		762	6,956,126	(1,775,000)	See note 2
17 TMP TCS-48 Dominguez Storage 1 18 TMP Customer New Revenue East Misc Project	Other Transmission Other Transmission	New Reveue - Transmission Customers New Reveue - Transmission Customers	10/31/24 75% Various N/A	228	2,601	001							7,750,170	2,889	2,889	7,755,948 3,810	(2,917,924)	See note 2
19 TMP Customer New Revenue Vest Misc Project	Other Transmission	New Reveue - Transmission Customers	Various N/A Various N/A	1.954	2,601	961										1.954		
20 TMP Houston Lake-Ponderosa Add Second 115kV Line	Other Transmission	New Revenue/System Reinforcement - Main Grid	10/15/24 51%										8,119,016			8,119,016		See note 2
21 TMP Klamath Falls - Snow Goose 230kV Line No. 2 TPL	Other Transmission	New Revenue/System Reinforcement - Main Grid	In-Service 100%	42,090	(24,407)	) 12,355	29,170									59,208		
22 TMP Lakeside I RAS Modifications 23 TMP Red Butte RAS Modification	Other Transmission Other Transmission	New Revenue/System Reinforcement - Main Grid New Revenue/System Reinforcement - Main Grid	4/30/24 98% 5/30/24 47%	2,683	9,203	1,529	751,190	422.101								764,605 422,101		
24 TMP St. George-Purgatory Flat Line Upgrade	Other Transmission	New Revenue/System Reinforcement - Main Grid	In-Service 100%		1,627,181	80,731		422,101								1,707,912		
25 TMP System Upgrade East Misc Project	Other Transmission	New Revenue/System Reinforcement - Main Grid	Various N/A	919	14,683											17,684		
26 TMP Avista Saddle Mtn Sub Line Relay Comms 27 TMP HarryAllen Ballistic ShldsCBI 2023-01NVE	Other Transmission Other Transmission	Reinforcements - Transmission Customers Reinforcements - Transmission Customers	In-Service 100% 9/15/24 90%	4,914	3,625	2,276						606,125				10,815 606,125	(395,295)	
28 TMP Harry Allen Substation Security CIP-014 (NVE)	Other Transmission	Reinforcements - Transmission Customers	10/15/24 66%									000,125	193,998			193,998		
29 TMP Midpoint 500 kV Series Capacitor Bank Replacement (IDP)	Other Transmission	Reinforcements - Transmission Customers	In-Service 100%	5,107,220		483,834	53,738	1,356	283	1,039	708					5,648,178		See note 2
30 TMP Midpoint 542Z Circuit Sw Rplcmt (IDP) 31 TMP Midpoint T501 TFMR Damage (IDP)	Other Transmission Other Transmission	Reinforcements - Transmission Customers Reinforcements - Transmission Customers	7/26/24 19% 6/1/24 81%	-					2,370,991	424,110 73,468	5,434 31,835	5,221 20,808	5,996 9,889		258	444,223		
32 TMP OTP0189 Klamath Dam Removal (ESM)	Other Transmission	Reinforcements - Transmission Customers	12/15/25 15%	639,462	318,658	(218,258)	)		2,370,331	73,408	31,033	119,180	5,005	5,100	201	859,042	(4,142,426)	
33 TMP OTP Q0164 Mona Relay Replacement	Other Transmission	Reinforcements - Transmission Customers	7/31/24 80%							411,780	5,432					417,212		
34         TMP         OTP188         UAMPS         Lehi         138kV         Loop (Carter to Saratoga)           35         TMP         Q0155         UAMPS         Heber Light & Power	Other Transmission Other Transmission	Reinforcements - Transmission Customers Reinforcements - Transmission Customers	6/15/25 16% 5/31/24 98%	(13,948)	1,189	2,602									6,208,621	6,208,621	(639.904)	See note 2
36 TMP NQ Misc projects- East Misc Projects	Other Transmission	Reinforcements - Transmission Customers	Various N/A	3,322	1,109	485										(10,157) 3,807	(659,904)	
37 TMP NQ Misc projects- West Misc Projects	Other Transmission	Reinforcements - Transmission Customers	Various N/A	(70)	(46)	52,451										52,335		
38 TMP Cherry Lane - Warm Springs 69kV Reconductor 39 TMP Conser Road - Construct New 115kV to 20.8 kV Substation	Other Transmission Other Transmission	System Reinforcements System Reinforcements	In-Service 100% 6/15/24 95%	13,444	466.447	(8,493	)		541.855							4,951		
40 TMP Flint New 115kV to 12.5kV Substation	Other Transmission	System Reinforcements	In-Service 100%	(2,409)	(78,395)	5,629	40,374		541,655							(34,801)		
41 TMP Klamath Falls - Hornet 69kV Line 9 Reconductor	Other Transmission	System Reinforcements	6/15/24 80%	41,158	4,913,973		)	593,612				30,510				5,574,300		See note 2
42         TMP         NERC PRC-002 DFR-Lone Pine Substation           43         TMP         Shevlin Park Substation Increase Capacity	Other Transmission Other Transmission	System Reinforcements System Reinforcements	10/1/24 35% In-Service 100%	24		200	28,115						771,650			771,650 28,500		
44 TMP St Johns (BPA) to Knott 115kV Line Conversion Project	Other Transmission	System Reinforcements	10/30/26 2%	5,020	1,146	3,612	20,115									9,778		
45 TMP Texum tap-Texum 69 kV Reconductor 0.5 Mile	Other Transmission	System Reinforcements	8/31/25 17%	(880)												(880)		
46 TMP Tucker 69 kV Tie Line 47 TMP Walla Walla 69kV Loop Reconfigure and Reconductor	Other Transmission Other Transmission	System Reinforcements System Reinforcements	10/15/24 85% 12/15/25 44%	275,137	35,736	10,962,453		535,941			6,239,211		192,678 1,326,928			6,431,889 13,136,195	-	See note 2 See note 2
48 TMP PP Transmission	Other Transmission	System Reinforcements	Various N/A	(14)	51	712		555,541					1,520,528			749		See note 2
49 RMP 3300 Cottonwood, LLC (The Millcreek) 3223 kW Load	Other Transmission	New Connects	12/31/24 47%					-							2,788,430	2,788,430	(1,650,295)	
50 RMP Aligned Energy Data Centers (SLC) Propco, 200MW 2	Other Transmission Other Transmission	New Connects New Connects	5/15/24 100% 2/28/24 100%	336,964	(6,548)	(1,739)	)	21,513,150								21,841,827 143.631	(5,155,336)	See note 2
51 RMP Aligned Energy Data Centers SLC LLC, 20 MW 52 RMP Amps - Control Building Addition	Other Transmission	Upgrade / Sys Hardening	6/30/24 70%	3,066	143,503				2,562,093							2,565,527	(1,274,397)	
53 RMP Apple Valley Install New Dist Sub - Trans	Other Transmission	System Reinforcements	6/30/24 98%						18,388							18,388		
54 RMP Enhanced Substation Security 55 RMP EX Utah Development, 19.03 MW Load	Other Transmission Other Transmission	Upgrade / Sys Hardening New Connects	8/31/24 28% 12/2/24 98%	182,770	50,429	264					16,914,397				36,984	16,951,382	(11,969,737)	n/a - project is made up of many small j
56 RMP Fort Hall/BIA Goshen Kinport 2310(1185)	Other Transmission	Customer / Public Request	5/15/24 98%	182,770	50,429	204		11,500,000								11,500,000	(11,969,757)	See note 2
57 RMP Fort Hall/BIA Jim Bridger Kinport G-2067	Other Transmission	Customer / Public Request	6/15/24 91%						5,287,231							5,287,231		See note 2
58         RMP         Grantsville Increase Capacity - Trans           59         RMP         Magna Cap and Tooele - Pine Cyn Rebuild 138kV	Other Transmission Other Transmission	System Reinforcements System Reinforcements	4/30/24 100% 2/15/24 100%	-	4.920.422	(510.782)	5,621,027									5,621,027 4,409,639		See note 2
60 RMP Montpelier Area Voltage Support	Other Transmission	System Reinforcements	10/18/23 100%	241,352	4,920,422	(3,308	2,720									243,296		
61 RMP North Temple Campus - Equipment Storage Yard	Other Transmission	Asset Replacement	2/15/24 100%		2,898,920											2,899,717		
62         RMP         Pine Creek RNG LLC, 1,700 kW Load - Trans 2           63         RMP         Pony Express Enable Mobile Installation	Other Transmission Other Transmission	New Connects	10/31/24 16% 3/31/24 100%	-		102.215							10,010,372			10,010,372 102,215		See note 2
64 RMP Replace Sigurd #6 345-230kV 450 MVA XFMR	Other Transmission	System Reinforcements Asset Replacement	8/20/25 90%			102,215					6,300,000					6,300,000		See note 2
65 RMP WP West Acquisitions-ACC Burial on 100S 2	Other Transmission	Customer / Public Request	6/30/24 68%						6,802,226							6,802,226	(2,884,826)	See note 2
66 RMP Wildfire - Transmission	Other Transmission	Wildfire	Various N/A	2,948,134	(2,145,624)		225,543	2,346,898	4,356,786	2,638,858	2,299,525	150,000	5,347,694	14,041,836	17,316,995			n/a - project is made up of many small j
67         RMP         RMP - Transmission System Reinforcements - Investment Programs           68         RMP         RMP - Transmission Replacements - Investment Programs	Other Transmission Other Transmission	System Reinforcements Rebuild and Replacements	Various N/A Various N/A	2,135 2,313,228	4,118 1,684,791	3,835	3,505,785	3,292,368	3,669,183	3,937,983	4,352,146	3,871,365	3,322,190	2,870,964	3,191,658	10,088 37,210,988		n/a - project is made up of many small j
69 RMP RMP - Transmission Mandated - Investment Programs	Other Transmission	Regulatory and Mandated	Various N/A	(2,313)	1,169,074	1,273,604	706,272	694,078	1,584,625	698,108	765,292	760,004	660,808	400,278	378,420	9,088,251		n/a - project is made up of many small j
70 RMP RMP - Transmission Upgrades - Investment Programs	Other Transmission	Modernize and Upgrades New Connects	Various N/A	393,667	9,130	1,485	169,624	169,979	2,274,569	170,494	170,835	171,121	171,445	171,607	936,436	4,810,390		
71         RMP         RMP - Transmission New Connects - Investment Programs           72         PP         Pasco Sub: Replace CKB 2W202 (322134)	Other Transmission Other Transmission	Replacements	12/29/23 100%	(738,206) (19,256)	402,418 8,393		(90)									(10,769)	-	
73 PP MADRAS SC: BUY 230-69kV,150-MVA	Other Transmission	Upgrade / Reliability	11/27/23 100%	( , , , ,	60	127										187	-	
74 PP Lassen Substation Construct New Sub N2	Other Transmission	New Revenue/Connection	9/15/24 89%			(105,330)	)			450,000	16,900	85,661	8,085			455,316	(901,786)	
75         PP         Dixonville:Line 39 Rpl SW 2U21,2U23,2U2A           76         PP         North Umpgua 115kV Switch Deficiencies	Other Transmission Other Transmission	Functional Upgrade Functional Upgrade	3/30/24 100% 10/31/24 60%	-		-		269,875					632.644			269,875 632.644	-	
77 PP Hurricane Sub New Spare 230-69 kV, 40-MVA	Other Transmission	Functional Upgrade	12/31/26 23%			10,886										10,886	-	
78 PP Meridian-RPLC 3 Failed Reactors	Other Transmission	Replacements	12/29/23 100%	5,462	537	50	(90)									5,959	-	
79         PP         Archie Crk Fire Damage Restoration - Glide, OR           80         PP         Apple 120 MW Load Addition	Other Transmission Other Transmission	Mandated New Revenue/Connection	12/31/23 100% 12/31/24 89%	142,398	94,950 817										677.167	303,954	(11,991,171)	
81 PP Mand-Trans Hwy Rel - Various	Other Transmission	Mandated	12/31/24 38%	(56,678)	(31,460)	) 184,203	595,877	348,851	259,218	110,825	277,336	109,674	314,982	466,537	691,523	3,270,888	(11,551,171)	
82 PP Mand-Trans Environmental - Various	Other Transmission	Mandated	12/31/24 38%	13,833	42	92		918	2,301	3,138		3,394	1,381		4,899		-	
83 PP Mand-Trans Code Compliance - Various 84 PP Mand-Trans ROW Renewals - Various	Other Transmission Other Transmission	Mandated Mandated	12/31/24 38% 12/31/24 38%	-			11,425	9,392	8,819 95,394	11,995	9,622 84,705	7,140	6,634		2,985	73,699	-	
85 PP Mand-Trans Public Acc - Various	Other Transmission	Mandated	12/31/24 38%	353	377	(1,397	12,904	6,227	4,762	8,845	14,110	3,021	9,750	4,707	2,470	66,128	-	
86 PP BPA Misc Capital Projects	Other Transmission	Mandated	12/31/24 38%				13,637	17,582	13,042		14,228	10,558	7,931		3,568		-	
87         PP         Mandated Wildfire Mitigation - Various           88         PP         Rplc-Trans Sub-Swgr,Brk,Rec - Various	Other Transmission Other Transmission	Mandated Replacements	12/31/24 38% 12/31/24 38%	(2,758) 21,299	19,203 280		481,462 125,453	2,249,343 161,759	2,709,428 119,995	1,986,942 49,256	195,425 130,210	190,558 96,449	865,403 72,277	734,793 61,859	2,822,453 146,440	12,253,234 1,012,543	-	n/a - project is made up of many small j
89 PP Rplc-Trans Sub-Swgr, Bic, Rec - Various	Other Transmission	Replacements	12/31/24 38%	8,946	1,872		71,024	91,578	67,933	92,399	74,108	54,993	41,311		146,440	640,460	-	
90 PP Rplc-Trans Sub-Regulators - Various	Other Transmission	Replacements	12/31/24 38%				34,787	49,188	24,556	33,351	3,589	19,766	14,847	12,729	6,680		-	
91         PP         Rplc-Trans Sub-Transformers - Various           92         PP         Rplc-Trans Sub-Battery Banks - Various	Other Transmission Other Transmission	Replacements Replacements	12/31/24 38% 12/31/24 38%	3,340	586	6,851	11,257	26,611	10,298	26,794	40,282	25,405	12,055	10,335	5,424	3,926 175,312	-	
92 PP Rpic-Trans Sub-Battery Banks - Various 93 PP Rpic-Trans Sub-Bush,Giss,Othr - Various	Other Transmission Other Transmission	Replacements Replacements	12/31/24 38%	1,305	1,009		11,257 12,821	26,611 45,362	10,298 37,513		40,282 26,772	25,405 35,661	12,055		5,424 36,832		-	
94 PP Rplc- OH Trans-Pole - Various	Other Transmission	Replacements	12/31/24 38%	471,722	218,973	(74,018	608,301	848,264	637,776	109,559	632,298	421,702	1,615,415	325,142	222,246	6,037,379	-	n/a - project is made up of many small j
95 PP Rplc- OH Trans-Othr - Various	Other Transmission Other Transmission	Replacements	12/31/24 38%	69,498	7,912		193,444	199,277	246,373	301,980	203,963	164,348	194,315	338,805	82,744	2,378,237	-	
96 PP Rplc-Trans Strm&Cas - Various 97 PP Oregon - Upgd-Trans Imprv	Other Transmission Other Transmission	Replacements Functional Upgrade	12/31/24 38% 12/31/24 38%	333,685	(12,271) 103		313,586	449,259	336,321	409,914	335,657	219,809	274,535	167,618	95,591	2,998,098 328,474	-	
98 PP Upgd-Trans Othr Comm Various	Other Transmission	Upgrade / Reliability	12/31/24 38%				307,272	237,560	166,357	177,387	275,899	301,015	194,812		117,029	1,878,424	-	
99 PP City of Medford Rd Widening/Lone Pine & Foothill Sub	Other Transmission	Mandated	12/31/24 84%	2,783	65,691	9,754			4,941,472					(177,286)	9,656	4,852,070	-	
100 PP Day Ahead Market (EDAM) Metering Upgrade Project 101 PP FLISR - Russellville Distrib Automation Project	Other Transmission Other Transmission	Upgrade / Reliability Functional Upgrade	12/31/24 37% 9/30/24 64%	┥┝───┥		1	$\vdash$					325.279			461,323	461,323 325.279		
102 PP Grants Pass-RPLC 230Kv 1R6&1R8 Circuit Breakers	Other Transmission	Replacements	9/20/24 100%			1				933,000		525,213				933,000		
	Other Transmission	Functional Upgrade	11/30/24 6%	1,592	103	696 1,570,629	3,060,814	40.70	54,764,852					554,408		556,800		
103 PP Line 87-Install 72.5kV Recloser		Name Davidance (Cara							54 764 852									
103 PP         Line 87-Install 72.5kV Recloser           104 PP         Project Specialized	Other Transmission	New Revenue/Connection	10/31/24 76%	15,016,087	18,762,289					52 047 004	41,973,512	226.052.61/	71 050 000	2 284 042 002	115,228,315	59,416,019 3,057,729,011	(50,257,877)	note 2

<sup>1</sup> Estimated Contributions in Aid Of Construction ("CAC") listed is for total project. <sup>2</sup> Due to the confidential nature of certain one-line diagrams and PacifiCorp's one-line diagram eligibility policy found ath/tp://www.oasis.com/PPW/PPWdocs/20110210\_OneLinesRequest.pdfone-lines for the projects identified above for facilities exceeding \$5 million in cost, are available upon request. Please submit requests to datarequest@pacificorp.com.

Summary by Segment															
Description	Energy Gateway Segment or Other	Jan/2024	Feb/2024	Mar/2024	Apr/2024	May/2024	Jun/2024	Jul/2024	Aug/2024	Sep/2024	Oct/2024	Nov/2024	Dec/2024	Total PPIS 2024	CI (!
opulus to Terminal	Segment B	8,794	(3,722)	307	0	0	0	0	0	0	0	0	0	5,379	
Iona to Oquirrh	Segment C	0	0	0	0	0	0	0	0	0	0	75,819,889	25,658	75,845,547	
Vindstar to Populus	Segment D	140,166	22,832	(72,230)	1,487,900	509,300	550,000	24,315,000	2,445,000	214,705,000	9,085,354	11,885,000	48,300,000	313,373,322	
opulus to Hemingway	Segment E	0	0	0	0	0	0	0	0	0	0	0	0	0	
eolus to Mona	Segment F	209,729	(174,800)	5,063,976	2,800	5,000,000	0	0	0	0	0	2,176,530,455	7,438,000	2,194,070,160	
gurd to Red Butte	Segment G	0	0	0	0	0	0	0	0	0	0	0	0	0	
Vest of Hemingway	Segment H *	0	0	0	0	0	0	0	0	0	0	0	0	0	
ther Transmission Plant (nor	n-IOther Transmission	14,657,398	18,917,979	30,478,683	30,466,947	60,189,377	98,969,246	27,732,001	39,528,512	11,347,616	61,973,649	20,708,538	59,464,657	474,434,603	
Total		15,016,087	18,762,289	35,470,736	31,957,647	65,698,677	99,519,246	52,047,001	41,973,512	226,052,616	71,059,003	2,284,943,882	115,228,315	3,057,729,011	

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

One-lines identified for projects over \$5M (see note 2) See note 2 See note 2
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# PACIFICORP

## **Enclosure 7**

Summary of Material Changes

## PacifiCorp 2024 Annual Update Accounting Changes Summary

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

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

For the 2024 Annual Update, PacifiCorp provides the following:

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

## a. EL22-38-000 – Show Cause Order

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

<sup>&</sup>lt;sup>1</sup> All capitalized terms not otherwise defined herein shall have the meaning as set forth in PacifiCorp's OATT.

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

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

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

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

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

<sup>&</sup>lt;sup>2</sup> See Order No. 2023, 184 FERC ¶ 61,054 at P 605.

## PACIFICORP

## **Enclosure 8**

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

## Introduction

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

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

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

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

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

For each economic and demographic assumption that has a significant effect on the measurement, and that the actuary has determined does not significantly conflict with what, in the actuary's professional judgment, is reasonable for the purpose of the measurement, the information and analysis used to support this determination are described in more detail in the material presented to PacifiCorp regarding pension and retiree welfare plans FYE 2023 disclosures dated October 20, 2023 and subsequent discussions.

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

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

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

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

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

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

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

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

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

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

Grant & Martin

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January 12, 2024

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#### ASC 715 Disclosure

		Postretirement Welfare Plan		ASC 715
(1)		Change in Accumulated Postretirement Benefit Obligation		
	(a)	Accumulated Postretirement Benefit Obligation, Beginning of Year	\$	218,699,830
	(b)	Service Cost		1,311,045
	(c)	Interest Cost		11,403,317
	(d)	Plan Amendments		0
	(e)	Actuarial (Gain)/Loss		1,896,179
	(f)	Plan Participant Contributions		4,029,262
	(g)	Actual Benefits Paid		(21,951,216)
		Intercompany Transfer		0
	(i)			0
	(i)	Medicare Part D Subsidy		0
		Prescription Drug Rebates		0
		Liability (Gain)/Loss due to Curtailment\Settlement		0
	• • •	Special Termination Benefits		0
	• •	Accumulated Postretirement Benefit Obligation, End of Year	\$	215,388,417
(2)		Change in Plan Assets		
( )	(a)	Fair Value of Plan Assets, Beginning of Year	\$	264,075,997
	• • •	Actual Return on Plan Assets		24,514,174
	• • •	Employer Contributions to Trust Assets		0
	• • •	Employer Contributions for Net Benefits Paid from the Company		124,425
	• • •	Plan Participant Contributions		4,029,262
		Actual Benefits Paid		(21,951,216)
	• • •	Fair Value of Plan Assets, End of Year	\$	270,792,642
(3)		Funded Status of the Plan	\$	55,404,225
(4)		Statement of Financial Position		
. ,	(a)	Noncurrent Assets	\$	55,404,225
	• • •	Current Liabilities		0
	• • •	Noncurrent Liabilities		0
	• • •	Net Asset/(Liability) at End of Year	\$	55,404,225
(5)		Accumulated Other Comprehensive Income (AOCI)		
(-)	(a)	Net Prior Service Cost/(Credit)	\$	508,591
	• • •	Net Actuarial (Gain)/Loss	·	(41,957,999)
		UMWA Transfer		82,832
	(d)			0,002
	(e)	Total	\$	(41,366,576)
	(0)		Ψ	(11,000,010)