



May 16, 2016

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

RE: *PacifiCorp*
Informational Filing of 2016 Transmission Formula Rate Annual Update
Docket No. ER11-3643-___

Dear Secretary Bose:

PacifiCorp hereby submits its 2016 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 2016 Annual Update is an informational filing to the Federal Energy Regulatory Commission (“FERC” or the “Commission”).

1. Introduction

On May 26, 2011, as amended on a limited basis June 9, 2011, PacifiCorp filed its transmission rate case with the Commission in the above-referenced proceeding. Among the revisions to PacifiCorp’s OATT were the amendment of Attachment H (“Annual Transmission Revenue Requirement for Network Integration Transmission Service”) and the addition of Attachment H-1 (PacifiCorp’s Formula Rate) and Attachment H-2 (the Protocols) to comprise PacifiCorp’s formula rate. PacifiCorp’s charges for Point-to-Point Transmission Service (“PTP Service”) and Network Integration Transmission Service (“NIT Service”) under PacifiCorp’s OATT are calculated annually using the Annual Transmission Revenue Requirement (“ATRR”), which is derived from the formula rate. The Commission accepted the filing, subject to refund and settlement, and suspended the rates for transmission service for a five-month period until December 25, 2011.¹

On February 22, 2013, PacifiCorp filed a Settlement Agreement resolving all issues in the above-referenced proceeding. Among the revised OATT sections appended to the Settlement Agreement were Attachment H-1 and Attachment H-2 of PacifiCorp’s

¹ *PacifiCorp*, 136 FERC ¶ 61,092 (2011).

OATT. On March 26, 2013, the Settlement Judge certified the uncontested settlement.² On May 23, 2013, the Commission approved the Settlement Agreement, finding the settlement reasonable and in the public interest.³

2. Description of Filing

PacifiCorp's formula transmission rates (including those in Schedules 1, 7, and 8 of PacifiCorp's OATT) are annually calculated and implemented in accordance with the Protocols. Pursuant to the Protocols, PacifiCorp calculates by May 16⁴ 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 Projection for the preceding calendar year in accordance with the Formula Rate (the "True-Up").⁵

The ATRR calculated as part of this Annual Update was used to derive the transmission rates applicable to service under PacifiCorp's OATT from June 1, 2016 through May 31, 2017 (the "Rate Year" as defined in the Protocols). PacifiCorp calculated its Projection for the next Rate Year in accordance with Section I.3(a) of the Protocols. This Annual Update includes inputs from PacifiCorp's 2015 FERC Form No. 1, filed on April 12, 2016⁶, as well as limited projections of current calendar year transmission plant forecasted for the applicable Rate Year. This calculation is included in this filing as Enclosure 1.

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

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

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

² *PacifiCorp*, 142 FERC ¶ 63,023 (2013).

³ *PacifiCorp*, 143 FERC ¶ 61,162 at P5 (2013).

⁴ Protocols at I.3 (d). If May 15 is a Sunday, post the Annual Update the first business day thereafter (May 16 in 2016 calendar year).

⁵ Protocols at I.3(a), (b). The Schedule 1 rate shall not be subject to the True-Up. *Id.*

⁶ *PacifiCorp's* FERC Form No. 1 is available for download through the Commission's eLibrary, accessible at www.elibrary.ferc.gov.

Consistent with Section I.4(b) of the Protocols, PacifiCorp has developed a “variance analysis” of the Formula Rate compared with the projected Formula Rate components contained in the Annual Update for the Rate Year under review, to show the percentage change of each Formula Rate input compared to the preceding Rate Year. This variance analysis is provided for the Projection as Enclosure 4 and for the True-Up as Enclosure 5. The 2015 Projection rate in the variance analysis represents an adjusted rate to the June 2015 Projection filed on May 15, 2015, and effective June 1, 2015- May 31, 2016, and reflects an amendment to the 2014 FERC Form No.1 which PacifiCorp resubmitted on December 1, 2015. The variance analysis is simply 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:⁷

- Information supporting forecasted transmission plant additions as described in Section I.3(d) of the Protocols including: (i) the expected date of completion, (ii) percent completion status as of the date of the Annual Update, (iii) a one-line diagrams 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, is provided as Enclosure 6;
- Information addressing the requirements in Section I.3(c) of the Protocols to identify and explain each “Material Change” is provided as Enclosure 7.

Lastly, PacifiCorp is including a copy of its annual actuarial valuation report that supports the actual post-retirement benefits other than pensions amount included in Attachment 17 (and, accordingly, Attachment 5) of the Annual Update. This information is provided as Enclosure 8.⁸

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 20, 2016. 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.

⁷ PacifiCorp is providing Enclosures 1-4 in native format and including in the informational filing additional materials (Enclosures 4-6) that were previously made available on PacifiCorp’s OASIS in response to “Staff’s Guidance on Formula Rate Updates” issued on July 17, 2014. *See Staff’s Guidance on Formula Rate Updates, available at www.ferc.gov/industries/electric/indus-act/oattreform/staff-guidance.pdf.*

⁸ Order Approving Settlement and Dismissing Complaint, Docket No. EL14-101 (December 22, 2014) Section 14.

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 1-17), in a populated form to reflect 2015 FERC Form No. 1 data and forecasted transmission capital additions;
- **Enclosure 2 – Calculation of Schedule 1 for the Rate Year**, which includes a populated Schedule 1 formula rate (Appendix B of Attachment H-1) to reflect 2015 FERC Form No. 1 data and load data from the 2015 True-Up;
- **Enclosure 3 – Calculation of True-Up for the preceding calendar year**, which includes PacifiCorp's Formula Rate, Attachment H-1 (Appendix A and Attachments 1-17), in a populated form to reflect 2015 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 2016 Projection and PacifiCorp's Formula Rate, Attachment H-1 (Appendix A) of the 2015 Projection;
- **Enclosure 5 – True-Up variance analysis**; which includes a comparison of PacifiCorp's Formula Rate, Attachment H-1 (Appendix A) of the 2015 True-Up and PacifiCorp's Formula Rate, Attachment H-1 (Appendix A) of the 2014 Projection;
- **Enclosure 6 – Transmission Plant Additions Detail for the Rate Year**;
- **Enclosure 7 – Summary of Material Changes**;
- **Enclosure 8 – 2016 Actuarial Study Report for Post-Retirement Benefits Other than Pensions for calendar year ending December 31, 2015.**

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

4. Posting and Service

Pursuant to Section I.3(d) of the Protocols, PacifiCorp shall post this Annual Update on this date, as well as a populated formula in fully-functional spreadsheets showing the calculation of the Annual Update with documentation supporting the

calculation, in an accessible location on PacifiCorp's OASIS website. Included among that documentation are Appendices A and B and Attachments 1 through 17 to the Formula Rate.

PacifiCorp posts its Annual Update on its OASIS website: www.oatioasis.com/ppw. The Annual Update information is centralized in the following folder on the OASIS site: "2016 Transmission Formula Annual Update."⁹

Pursuant to Section I.3(f) of the Protocols, PacifiCorp is required to notify all Interested Parties¹⁰ by e-mail (using the last known e-mail addresses provided to PacifiCorp) of the website address where the Annual Update posting is located. Consistent with the Protocols, PacifiCorp serves this Annual Update filing on all transmission customers under the OATT as well as all intervening parties to the above-referenced proceeding.

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

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

5. Communications

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⁹ See following folder location: PacifiCorp OASIS Tariff/Company Information/OATT Pricing/2016 Transmission Formula Annual Update.

¹⁰ The term "Interested Party" in the Protocols includes a transmission customer of PacifiCorp, a state commission in a state where PacifiCorp serves retail customers, and FERC Staff.

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

Respectfully Submitted,

/s/ Patrick C. Cannon
Patrick C. Cannon

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 listed in Section 4 of this filing.

Dated at Portland, Oregon this 16th day of May, 2016.

/s/ Patrick C. Cannon

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Enclosure 1

Calculation of Projected ATRR and
Transmission Rates for the Rate Year

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2016 Projection
				2015 Form 1 data Projection
Allocators				
Wages & Salary Allocation Factor				
1	Transmission Wages Expense		354.21b	25,137,301
2	Total Wages Expense		354.28b	356,682,932
3	Less A&G Wages Expense		354.27b	37,744,556
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	318,938,376
5	Wages & Salary Allocator		(Line 1 / Line 4)	7.8816%
Plant Allocation Factors				
6	Electric Plant in Service	(Note M)	Attachment 5	26,518,616,701
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	8,565,801,806
8	Accumulated Amortization	(Note N)	Attachment 5	559,800,280
9	Total Accumulated Depreciation		(Line 7 + 8)	9,125,602,086
10	Net Plant		(Line 6 - Line 9)	17,393,014,615
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	6,150,705,545
12	Gross Plant Allocator		(Line 11 / Line 6)	23.1939%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	4,569,827,764
14	Net Plant Allocator		(Line 13 / Line 10)	26.2739%
Plant Calculations				
Plant In Service				
15	Transmission Plant In Service	(Note M)	Attachment 5	5,910,756,444
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	78,371,399
17	Total Transmission Plant		(Line 15 + Line 16)	5,989,127,844
18	General Plant	(Note N)	Attachment 5	1,173,341,617
19	Intangible Plant	(Note N)	Attachment 5	876,732,474
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,050,074,092
21	Wage & Salary Allocator		(Line 5)	7.8816%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	161,577,701
23	Land Held for Future Use	(Notes B & L)	Attachment 5	3,657,534
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	6,154,363,079

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

Shaded cells are inputs			Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2016 Projection	
					2015 Form 1 data	Projection
Accumulated Depreciation and Amortization						
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5			1,503,737,225
26	Accumulated General Depreciation	(Note N)	Attachment 5		418,947,737	
27	Accumulated Amortization	(Note N)	(Line 8)		559,800,280	
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)		978,748,017	
29	Wage & Salary Allocator		(Line 5)		7.8816%	
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)		77,140,556	
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)			1,580,877,780
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)			4,573,485,299
Adjustments To Rate Base						
Accumulated Deferred Income Taxes						
33	ADIT net of FASB 106 and 109		Attachment 1A			(1,039,502,016)
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			(147,746)
Unfunded Reserves						
36	Unfunded Reserves		Attachment 16			(10,698,010)
Prepayments						
37	Prepayments	(Note K & N)	Attachment 11			5,657,767
Abandoned Plant						
38	Unamortized Abandoned Plant	(Note O)				0
Materials and Supplies						
39	Undistributed Stores Expense	(Note N)	Attachment 5		0	
40	Wage & Salary Allocator		(Line 5)		7.8816%	
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)		0	
42	Construction Materials & Supplies	(Note N)	Attachment 5		134,703,542	
43	Wage & Salary Allocator		(Line 5)		7.8816%	
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)		10,616,733	
45	Transmission Materials & Supplies	(Note N)	Attachment 5		653,625	
46	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)			11,270,358
Cash Working Capital						
47	Operation & Maintenance Expense		(Line 75)		69,887,253	
48	1/8th Rule	(Note S)	Zero		0.0%	
49	Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)			0
Network Upgrade Balance						
50	Network Upgrade Balance	(Note N)	Attachment 5			(35,613,530)
51	Total Adjustment to Rate Base		(Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)			(1,069,033,177)
52	Rate Base		(Line 32 + Line 51)			3,504,452,121

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2016 Projection	
				2015 Form 1 data	Projection
Operations & Maintenance Expense					
Transmission O&M					
53	Transmission O&M		Attachment 5		215,095,477
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5		10,252,059
55	Less: Account 565		Attachment 5		148,425,345
56	Transmission O&M		(Lines 53 - 55)		56,418,073
Allocated Administrative & General Expenses					
57	Total A&G		323.197b		134,217,341
58	Less Actual PBOP Expense Adjustment	(Note H)	Attachment 5		0
59	Less Property Insurance Account 924		323.185b		15,938,310
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5		89,288
61	Less Regulatory Commission Exp Account 928	(Note D)	323.189b		22,275,686
62	Less General Advertising Exp Account 930.1		323.191b		319
63	Less Membership Dues	(Note C)	Attachment 5		154,650
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))		95,759,088
65	Wage & Salary Allocator		(Line 5)		7.8816%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)		7,547,304
Directly Assigned A&G					
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5		2,225,157
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)		2,225,157
70	Property Insurance Account 924	(Note F)	Attachment 5		15,938,310
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)		15,938,310
73	Gross Plant Allocator		(Line 12)		23.1939%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)		3,696,718
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)		69,887,253
Depreciation & Amortization Expense					
Depreciation Expense					
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5		99,238,672
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5		40,666,418
78	Intangible Amortization	(Note H)	Attachment 5		36,050,777
79	Total		(Line 77 + Line 78)		76,717,195
80	Wage & Salary Allocator		(Line 5)		7.8816%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)		6,046,507
82	Abandoned Plant Amortization	(Note O)			0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)		105,285,179
Taxes Other Than Income					
84	Taxes Other than Income Taxes		Attachment 2		35,960,264
85	Total Taxes Other than Income Taxes		(Line 84)		35,960,264

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2016 Projection
				2015 Form 1 data Projection
Return \ Capitalization Calculations				
Long-Term Debt				
86	Account 221 Bonds		Attachment 14	7,111,415,154
87	Less Account 222 Reacquired Bonds		Attachment 14	0
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14	0
89	Account 224 Other Long-term Debt		Attachment 14	0
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	7,111,415,154
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	12,859,624
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	33,577,276
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	6,751,859
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	74,613
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	7,058,301,008
Long Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	356,471,778
98	Less Hedging Expense	(Note R)	Attachment 14	0
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	4,088,677
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	832,212
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	11,026
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
103	Total Long Term Debt Cost		Sum Lines 97 through 102	361,381,642
Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued		Attachment 14	2,397,600
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14	0
106	Account 207 Premium on Preferred Stock		Attachment 14	0
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	0
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14	0
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14	0
110	Total Preferred Stock		Sum Lines 104 through 109	2,397,600
111	Preferred Dividend		Attachment 14 (Enter positive)	161,902
Common Stock				
112	Proprietary Capital		Attachment 14	7,458,553,511
113	Less: Total Preferred Stock		(Line 110)	2,397,600
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	147,464,388
115	Less: Account 219		Attachment 14	(13,306,314)
116	Total Common Stock		Sum Lines 112 through 115	7,321,997,838

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

Shaded cells are inputs			Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2016 Projection
					2015 Form 1 data Projection
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	49.26%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	50.72%
<hr/>					
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.12%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
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123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.52%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	4.97%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.4940%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	262,623,425
<hr/>					
Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate		(Note G)		35.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			37.951%
132	T / (1-T)				61.163%
ITC Adjustment					
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(1,249,695)
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(2,014,046)
135	Income Tax Component =	$(T/1-T) * Investment\ Return * (1-(WCLTD/ROR)) =$		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	106,566,584
136	Total Income Taxes			(Line 134 + Line 135)	104,552,538

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2016 Projection
				2015 Form 1 data Projection
Revenue Requirement				
Summary				
137	Net Property, Plant & Equipment		(Line 32)	4,573,485,299
138	Total Adjustment to Rate Base		(Line 51)	(1,069,033,177)
139	Rate Base		(Line 52)	3,504,452,121
140	Total Transmission O&M		(Line 75)	69,887,253
141	Total Transmission Depreciation & Amortization		(Line 83)	105,285,179
142	Taxes Other than Income		(Line 85)	35,960,264
143	Investment Return		(Line 127)	262,623,425
144	Income Taxes		(Line 136)	104,552,538
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	578,308,659
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
146	Transmission Plant In Service		(Line 15)	5,910,756,444
147	Excluded Transmission Facilities	(Note J)	Attachment 15	242,640,976
148	Included Transmission Facilities		(Line 146 - Line 147)	5,668,115,468
149	Inclusion Ratio		(Line 148 / Line 146)	95.89%
150	Gross Revenue Requirement		(Line 145)	578,308,659
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	554,568,656
Revenue Credits				
152	Revenue Credits		Attachment 3	152,695,083
153	Net Revenue Requirement		(Line 151 - Line 152)	401,873,572
Net Plant Carrying Charge				
154	Gross Revenue Requirement		(Line 150)	578,308,659
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,485,390,619
156	Net Plant Carrying Charge		(Line 154 / Line 155)	12.8932%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	10.6807%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.4946%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE				
159	Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	211,132,696
160	Increased Return and Taxes		Attachment 4	395,822,608
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	606,955,304
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,485,390,619
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	13.5318%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	11.3193%
165	Net Revenue Requirement		(Line 153)	401,873,572
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	4,677,132
168	Interest on Network Upgrade Facilities		Attachment 5	1,520,803
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	408,071,508
Network Service Rate				
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	13,738
171	Rate (\$/MW-year)		(Line 169 / 170)	29,703
172	Network Service Rate (\$/MW-year)		(Line 171)	29,703

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

			2016 Projection
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 Form 1 data Projection

Notes

- A Line 16 includes New Transmission Plant to be placed in service in the current calendar year. Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- B Includes Transmission portion only.
- C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded from the calculation of the ATRR and charges under the Formula Rate and are subtracted from Total A&G. Total A&G does not include lobbying expenses.
- D Includes all Regulatory Commission Expenses.
- E Includes Regulatory Commission Expenses directly related to transmission service.
- F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$.
- H No change in ROE will be made absent a filing at FERC.
PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its actual PBOP expense.
Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.
- I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.
- J Amount of transmission plant excluded from rates per Attachment 15.
- K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.
- L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2, shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.
- P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.
- R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 – Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.
- S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:
 - (a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does not file a study in the time required, the amount of cash working capital allowance includable in the calculation of the ATRR under the Formula shall be zero dollars (\$0.00) as of June 1, 2014, and shall remain at zero until such time as the Commission, in response to a PacifiCorp filing of a lead-lag study, authorizes a cash working capital allowance;
 - (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 Section 205 filing.
- T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

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	\$554,568,656
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$5,589,191
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$147,105,893
4	Total Revenue Credits	Line 2 + Line 3	\$152,695,083
5	Interest on Network Upgrades	Attachment 5	\$1,520,803
6	Transmission Incentive Credit	Attachment 7	\$4,677,132
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$408,071,508
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	13,738
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$29.703112
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.475259
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.571214
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.114243
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.081602
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$7.14
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$3.40

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(3,968,031,822)	(2,826,643,795)	(928,728,614)	16,801,252	(229,460,665)	
2	ADIT-281	Sch. 281 Below	(252,151,842)	(252,151,842)	0	0	0	
3	ADIT-283	Sch. 283 Below	(464,012,490)	(450,200,710)	0	(8,301,728)	(5,510,052)	
4	ADIT-190	Sch. 190 Below	527,365,422	495,523,065	349,597	0	31,492,760	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,156,830,732)	(3,033,473,282)	(928,379,017)	8,499,524	(203,477,957)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	26.2739%	7.8816%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(928,379,017)	2,233,159	(16,037,225)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)						Attachment 1a input --> (942,183,084)

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

Schedule ADIT-190

Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
A	B	C	D	E	F	G	
Account 190							
Employee Benefits							
137426	720.500	Accrued Severance	396,188	0	0	396,188	Severance accruals related to regular employment downsizing.
137414	605.400	Accrued Bonus	65,491	0	0	65,491	Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive).
137415	605.600	Accrued Vacation	10,677,928	0	0	10,677,928	Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination.
287220	720.560	Pension	42,004,416	42,004,416	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	2,631,997	0	0	2,631,997	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200	Deferred Comp. Accrual	3,689,534	0	0	3,689,534	Non-qualified deferred compensation plan under IRC Subsection 409A.
287327	720.300	Pension/Retirement Accrual	881,430	881,430	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287373	910.580	Wasach workers comp reserve	1,237,377	0	0	1,237,377	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150	FAS 112 Book Reserve - Post	12,794,245	0	0	12,794,245	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287413	720.550	Accrued CIC Severance	0	0	0	0	Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287447	720.830	Western Coal Carr Ret Med Accrual	4,238,777	0	0	4,238,777	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800	FAS 158 Pension Liability	63,703,014	63,703,014	0	0	Total unfunded pension liability as required under FAS 158.
287461	720.810	FAS 158 Post-Retirement Liability	20,850,623	20,850,623	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462	720.820	FAS 158 SERP Liability	23,893,147	23,893,147	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
137238	730.110	FAS 133 Derivatives - Current	19,099,710	19,099,710	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
137233	415.838	Curr Liab - Frozen MTM	4,980,501	4,980,501	0	0	Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
287336	730.120	FAS 133 Derivatives - Book	13,316,395	13,316,395	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839	NonCurr Liab - Frozen MTM	41,823,354	41,823,354	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:							
137203	705.514	RL OR Def NPC - Current	0	0	0	0	Regulatory liability established to record OR Def NPC current portion.
137205	705.518	RL WA Def NPC - Current	46,285	46,285	0	0	Regulatory liability established to record WA Def NPC current portion.
137213	705.525	RL OR RECs in Rate - Current	153,692	153,692	0	0	Regulatory liability established to record OR REC's current portion.
137214	705.522	RL UT RECs in Rate - Current	0	0	0	0	Regulatory liability established to record UT REC's current portion.
137215	705.523	RL WA RECs in Rate - Current	0	0	0	0	Regulatory liability established to record WA REC's current portion.
137221	705.526	RL CA Solar Feed-in Tariff - Current	358,886	358,886	0	0	Regulatory liability established to record CA solar Feed in Tariff reclass to current.

137224	705.530	RL UT Solar Feed-in Tariff - Current	3,839,456	3,839,456	0	0	0	Regulatory liability established to record UT solar Feed in Tariff reclass to current.
137228	705.536	RL CA GHG RL - C	1,102,333	1,102,333	0	0	0	Regulatory liability established to record current portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
137229	705.537	RL Other Reg Liabilities - Current	330,725	330,725	0	0	0	Regulatory liability established to record current portion of other regulatory liabilities.
137232	415.700	RL - BPA Balancing Acct OR	0	0	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Oregon customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
137234	425.381	RL - BPA Balancing Acct ID	878,553	878,553	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
137237	715.720	RL - BPA Balancing Acct WA	0	0	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to WA customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
137241	705.241	RL-Alt Rate Energy Prgm CA	256,166	256,166	0	0	0	Regulatory liability established to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
137300	610.144	Reg Liability Current - DSM	717,505	717,505	0	0	0	Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
137416	610.142	RL - UT Home Energy	947,522	947,522	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
137417	610.143	RL - WA Low Energy Program	494,423	494,423	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
137418	705.265	RL - OR Energy Conserv Chrg	998,298	998,298	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs.
137419	705.270	RL - Blue Sky OR	1,072,010	1,072,010	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137420	705.271	RL - Blue Sky WA	131,501	131,501	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137421	705.272	RL - Blue Sky CA	50,647	50,647	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137422	705.273	RL - Blue Sky UT	1,200,413	1,200,413	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137423	705.274	RL - Blue Sky ID	46,892	46,892	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137424	705.275	RL - Blue Sky WY	133,301	133,301	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137425	705.600	RL - OR 2012 GRC Giveback	0	0	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287225	605.103	ARO/Reg Diff - Trojan - WA	(105,045)	(105,045)	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287233	705.515	RL - Deferred Excess NPC - OR - noncurrent	2,286,645	2,286,645	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287237	705.755	RL-Noncurrent Reclass-Other	23,587	23,587	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287239	705.600	RL - OR 2012 GRC Giveback	(158,722)	(158,722)	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287253	705.400	Reg Lia - OR Inj & Dam Reserve	791,291	791,291	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287255	705.451	Reg Lia - OR Property Ins Reserve	393,344	393,344	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Lia - ID Property Ins Reserve	144,868	144,868	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Lia - UT Property Ins Reserve	1,318,284	1,318,284	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287262	100.100	RL ITC	4,678,951	4,678,951	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287284	610.147	Reg Liability-Other - Balance Reclass	(10,682)	(10,682)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287288	415.804	RTO Grid West N/R - OR	307,492	307,492	0	0	0	Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
287304	610.146	OR Reg Asset/Liab Cons	(21,406)	(21,406)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.400	ARO Reg Liabilities	2,454,254	2,454,254	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.

287320	910.560	SMUD Revenue Imputation-UT	0	0	0	0	0	0	Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual variable contract rate.
287374	100.105	Income Tax WA Flow-through	0	0	0	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287438	415.800	RTO Grid West N/R Allowance	429,499	429,499	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization).
287439	415.805	RTO Grid West Notes Rec - WY	157,155	157,155	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287440	415.806	RTO Grid West Notes Rec - ID	51,541	51,541	0	0	0	0	Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287441	605.100	Trojan Decom Cost-Regulatory Asset	2,125,829	2,125,829	0	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287442	610.135	SB 1149 Costs	371,862	371,862	0	0	0	0	Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149.
287486	415.926	RL - Depre	324,479	324,479	0	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287487	415.927	RL - Depre	253,701	253,701	0	0	0	0	Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carry forwards									
137402		DTA NOL Carry forward State Current	9,531,000	9,531,000	0	0	0	0	State net operating loss carry forward for income tax purposes.
137403		DTA State NOL Fed Detriment - Current	(3,335,850)	(3,335,850)	0	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carry forward.
287280		DTA State Charitable Contribution Limit	362,421	362,421	0	0	0	0	Charitable contribution carry forward for state income tax purposes.
287437		DTA Net Operating Loss Carry forward-State	70,029,092	70,029,092	0	0	0	0	State net operating loss carry forward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(24,637,030)	(24,637,030)	0	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carry forward.
287371		DTA 930.100 Oregon BETC Credits	2,104,918	2,104,918	0	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	2,136,632	2,136,632	0	0	0	0	Oregon state income tax credit carry forward.
287497		DTA BETC Purchased Gain	837,770	837,770	0	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carry forward	10,496,243	10,496,243	0	0	0	0	Idaho state income tax credit carry forward.
287269		DTA Colorado Tax Credit Carry forward	191,296	191,296	0	0	0	0	Colorado state income tax credit carry forward.
287275		DTA AZ State Tax Credit Carry forward	0	0	0	0	0	0	Arizona state income tax credit carry forward.
287281		DTA CA AMT Credit Carry forward	320,577	320,577	0	0	0	0	California state income tax credit carry forward.
Loss Contingencies									
137510	415.815	Ins Resv	(19,012,454)	(19,012,454)	0	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287498	425.140	USA Power Accrual	45,201,007	45,201,007	0	0	0	0	Accrued liability related to USA Power.
287341	910.530	Injuries & Damages	24,999,830	24,999,830	0	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligations									
287339	105.400	FAS 143 ARO Liability	47,023,073	47,023,073	0	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:									
137235	505.125	Accrued Royalties	2,882	2,882	0	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
137400	- - - -	Valuation Allowance for DTA - Current	(6,068,202)	(6,068,202)	0	0	0	0	Valuation allowance against state tax credits that may not be realized before they expire.
137404	105.154	Section 383 capital loss CF	37,346	37,346	0	0	0	0	Capital loss carry forward for income tax purposes pursuant to Internal Revenue Code Section 383.
137405	205.025	PMI Fuel Cost Adjustment	1,699,031	1,699,031	0	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
137406	205.200	M&S Inventory Write-off	753,807	753,807	0	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
137408	220.100	Bad Debts Allowance - Cash	2,999,790	2,999,790	0	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
137409	425.320	N Umpqua Settlement Agmt	9,643,394	9,643,394	0	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
137410	505.100	Energy West Accrued Liab	444,611	444,611	0	0	0	0	Miscellaneous accrued liabilities related to Energy West Mining Company.
137412	505.150	Misc Current & Accrued Liab	2,014,332	2,014,332	0	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
137413	505.160	CA PUC Fee	9,108	9,108	0	0	0	0	Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance.
137807	- - - -	Curr def fed tax corr ben of int	506,170	506,170	0	0	0	0	Current federal benefit of interest on corrections.
137817	- - - -	Curr def fed tax unc tax pos ben of int	0	0	0	0	0	0	Current federal benefit of interest on position.
137827	- - - -	Curr def state tax corr ben of int	65,656	65,656	0	0	0	0	Current state benefit of interest on corrections.
287240	605.301	Environmental Liab- Reg	8,132,866	8,132,866	0	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liab- NonReg	1,015,138	1,015,138	0	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287289	425.130	Rogue River-Habitat Enhance	17,076	17,076	0	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license. PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.

287290	425.150	Lewis River- LWD Fund Liab	350,922	350,922	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue - Citibank	102,040	102,040	0	0	0	Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287298	205.210	ERC Impairment Reserve	774,200	774,200	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	8,686,382	8,686,382	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	211,697	211,697	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Def Reg Asset-Transmission	134,341	0	134,341	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287343	415.120	Def Reg Asset-Foote Creek Contract	6,489	0	6,489	0	0	Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.
287344	715.800	Redding Contract - Prepaid	208,767	0	208,767	0	0	Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015.
287345	145.030	Distribution O&M Amort of W	0	0	0	0	0	Accrued estimated liability for distribution projects that are estimated to not be recovered.
287357	425.200	Other Environmental Liability	72,107	72,107	0	0	0	Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
287370	425.215	Unearned Joint Use Pole Con	1,106,433	1,106,433	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287392	425.120	Bear River Settlement Agreement	6,288,267	6,288,267	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	106,095	106,095	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287417	605.710	Reverse Accrued Final Reclamation	5,531,713	5,531,713	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287479	105.221	Safe Harbor Leases - Cholla	37,922,708	37,922,708	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287489	910.515	Deseret Settlement Rec	207,987	207,987	0	0	0	A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
287807	-----	Non-curr def fed tax cor ben of int	316,817	316,817	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	460,534	460,534	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	41,097	41,097	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	59,739	59,739	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			5	5				
Subtotal - p234			544,969,532	508,888,398	349,597	0	35,731,537	
Less FASB 109 Above if not separately removed			13,365,333	13,365,333	0	0	0	
Less FASB 106 Above if not separately removed			4,238,777	0	0	0	4,238,777	
Total			527,365,422	495,523,065	349,597	0	31,492,760	

Instructions for Account 190:

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

PacifiCorp

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

	A	B	C	D	E	F	G
Account 281							
Electric:							
287960	----- Accelerated Pollution Control Facilities Depreciation	(252,151,842)	(252,151,842)	0	0	0	Depreciation on pollution control facilities.
Rounding							
Subtotal - p275			(252,151,842)	(252,151,842)	0	0	0
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total			(252,151,842)	(252,151,842)	0	0	0

Instructions for Account 281:

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

PacifiCorp

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Schedule ADIT-282

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147 §1031 Exchange	(172,878)	(172,878)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287766	610.101 Amortization NOPAs 99-00 RAR	202,295	202,295	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403 ARO Removal Costs	(29,991,665)	(29,991,665)	0	0	0	Regulatory liability related to removal costs.
287605	105.142 Avoided Costs	216,619,156	216,619,156	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143 Basis Intangible Difference	(1,342,152)	0	0	(1,342,152)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287753	110.100 Book Cost Depletion	(4,099,158)	(4,099,158)	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	105.120 Book Depreciation	2,385,533,129	2,385,533,129	0	0	0	Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss	233,824	233,824	0	0	0	Book-tax difference related to land sales.
287605	105.146 Capitalization of Test Energy	5,238,233	5,238,233	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137 Capitalized Depreciation	(20,319,657)	(20,319,657)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100 Capitalized labor and benefit costs	25,659,474	25,659,474	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	2,415,886	2,415,886	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	928,728,614	(928,728,614)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	Direct Assignment: Intangible Fixed Assets	0	43,264,695	0	0	(43,264,695)	PowerTax Report #257: Intangible Book Allocation Group.
287605	Direct Assignment: General Fixed Assets	0	186,195,970	0	0	(186,195,970)	PowerTax Report #257: General Book Allocation Group.
287608	105.222 Cholla SHL (Amortization of SHL Gain)	(4,620,991)	0	0	(4,620,991)	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287608	105.223 Cholla SHL NOPA (Lease Amortization)	1,381,474	0	0	1,381,474	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287605	105.165 Coal Mine Development	(4,834,889)	(4,834,889)	0	0	0	Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
287605	105.170 Coal Mine Extension Costs	(5,858,660)	(5,858,660)	0	0	0	Book-tax basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
287605	105.130 Contribution in Aid of Construction	264,295,570	264,295,570	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175 Cost of Removal	(213,476,350)	(213,476,350)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030 CWIP Reserve	572,328	572,328	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established, CWIP Reserve.
287605	105.141 Debt AFUDC	(227,986,595)	(227,986,595)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287605	105.115 Effects of Ratemaking - Fixed Assets Flow through	(91,871,232)	(91,871,232)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139 Equity AFUDC	(79,907,752)	(79,907,752)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310 Hydro Relicensing Obligation	(8,244,188)	(8,244,188)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	----- Federal Tax Bonus Depreciation	0	0	0	0	0	Current federal benefit of interest on corrections.
287605	105.125 Tax Depreciation	(5,809,833,122)	(5,809,833,122)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152 Tax Fixed Asset Gain/Loss	(89,080,538)	(89,080,538)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129 Fixed Assets - State Modifications	21,382,921	0	0	21,382,921	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.

287605	105.148	Mine Safety Sec. 179E Election	(473,124)	(473,124)	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.
287610	105.460	Non-ARO Removal Costs	(335,205,507)	(335,205,507)	0	0	0	Regulatory liability related to removal costs.
287740	110.200	Percentage Depletion - Temp	(1,143,834)	(1,143,834)	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	320.210	R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
287648	100.120	RA - Effects of Ratemaking - Fixed Assets	(276,749,101)	(276,749,101)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(51,074)	(51,074)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	252,151,842	252,151,842	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	31,275,532	31,275,532	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(350,541,144)	(350,541,144)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(366,853)	(366,853)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(2,559,391)	(2,559,391)	0	0	0	This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(933,685)	(933,685)	0	0	0	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
287313	105.450	RL - Non-ARO Liability	335,205,507	335,205,507	0	0	0	Regulatory liability related to removal costs.
287605	105.135	Safe Harbor Lease Rate Differential	248,818	248,818	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(229,336,182)	(229,336,182)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(2,190)	(2,190)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	321,959	321,959	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	13,399,273	13,399,273	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	1	1				
Subtotal - p275			(4,244,780,923)	(3,103,392,896)	(928,728,614)	16,801,252	(229,460,665)	
Less FASB 109 Above if not separately removed			(276,749,101)	(276,749,101)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(3,968,031,822)	(2,826,643,795)	(928,728,614)	16,801,252	(229,460,665)	

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
287847	415.423	Contra RA - PP&E Deer Creek	37,233,105	37,233,105	0	0	0	Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS.
287849	415.424	Contra RA - Deer Creek Abandonment	11,602,009	11,602,009	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287642	105.401	RA - ARO	(19,485,662)	(19,485,662)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
137332	415.699	RA - BPA Balancing Account - OR	(557,322)	(557,322)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
137337	715.721	RA - BPA Balancing Account - WA	(120,288)	(120,288)	0	0	0	Regulatory asset to record the pass-through benefit to Washington 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.
287984	415.923	RA - Carbon Unrecovered Plant - ID	(799,389)	(799,389)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Carbon Unrecovered Plant - UT	(5,540,548)	(5,540,548)	0	0	0	Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287986	415.925	RA - Carbon Unrecovered Plant - WY	(2,022,666)	(2,022,666)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287760	415.896	RA - Chehalis Generating Facility Deferral - WA	(1,138,530)	(1,138,530)	0	0	0	Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates.
287635	415.500	RA - Cholla Plant Transaction Costs	(1,100,426)	(1,100,426)	0	0	0	Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287947	415.501	RA - Cholla Plant Transaction Costs - ID	32,327	32,327	0	0	0	Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287948	415.502	RA - Cholla Plant Transaction Costs - OR	52,758	52,758	0	0	0	Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287949	415.503	RA - Cholla Plant Transaction Costs - WA	95,105	95,105	0	0	0	Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287581	415.824	RA - Contra Pension MMT & CTG - CA	139,539	139,539	0	0	0	Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
287577	415.820	RA - Contra Pension MMT & CTG - OR	1,540,253	1,540,253	0	0	0	Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
137201	415.869	RA - Deferred Excess NPC - CA - Current	(1,292,091)	(1,292,091)	0	0	0	Regulatory asset established for reclass current portion of CA Deferred Excess NPC.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(1,400,430)	(1,400,430)	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
137302	415.886	RA - Deferred Excess NPC - ID - Current	(7,514,841)	(7,514,841)	0	0	0	Regulatory asset established for current portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(2,202,838)	(2,202,838)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
137304	415.888	RA - Deferred Excess NPC - UT - Current	(16,126,370)	(16,126,370)	0	0	0	Regulatory asset established for current portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(7,814,810)	(7,814,810)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
137306	415.901	RA - Deferred Excess NPC - WY - Current	(8,224,943)	(8,224,943)	0	0	0	Regulatory asset established for current portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,704,320)	(1,704,320)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	23,587	23,587	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(15,311)	(15,311)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(14,812)	(14,812)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(405,912)	(405,912)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(96,403)	(96,403)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.

287868	415.858	RA - Deferred Overburden Costs - WY	(257,060)	(257,060)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
137200	430.117	RA - Demand Side Management - Current	(8,122,990)	(8,122,990)	0	0	0	Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287614	430.100	RA - Demand Side Management - Noncurrent	(7,405,486)	(7,405,486)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287981	415.920	RA - Depreciation Increase - Idaho	(603,213)	(603,213)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(801,795)	(801,795)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(2,768,962)	(2,768,962)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclass	7,405,487	7,405,487	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287648	100.120	RA - Effects of Ratemaking - Fixed Assets - Gross up	(169,267,915)	(169,267,915)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287946	100.105	RA - Effects of Ratemaking - WA Flowthrough	(96,685)	(96,685)	0	0	0	Regulatory asset established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287840	415.410	RA - Energy West Mining	(85,327,212)	(85,327,212)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(15,746,789)	(15,746,789)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	538,348	538,348	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow
287738	320.270	RA - FAS 158 Pension Liability	(181,073,140)	(181,073,140)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	(5,723,001)	(5,723,001)	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
137328	425.102	RA - GHG Allowances - CA - Current	(1,939,547)	(1,939,547)	0	0	0	California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO2e of green house gas emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(153,227)	(153,227)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(11,070,491)	(11,070,491)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(339,693)	(339,693)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant
287903	415.879	RA - Liquidation Damages - N2 - WY	(41,156)	(41,156)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287979	415.917	RA - Naughton Unit #3 Costs - CA	(19,363)	(19,363)	0	0	0	Book-tax difference associated with Pollution control project costs allocated to CA.
287974	415.916	RA - Naughton Unit #3 Costs - ID	(90,891)	(90,891)	0	0	0	Book-tax difference associated with Pollution control project costs - ID.
287968	415.914	RA - Naughton Unit #3 Costs - UT	0	0	0	0	0	Book-tax difference associated with Pollution control project costs - UT.
287969	415.915	RA - Naughton Unit #3 Costs - WY	0	0	0	0	0	Book-tax difference associated with Pollution control project costs - WY.
287977	415.885	RA - Noncurrent Reclass - Other	(23,587)	(23,587)	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
137230	425.104	RA - OR Asset Sale Gain GB - Current	(54,038)	(54,038)	0	0	0	Regulatory asset established to reclass current portion of OR asset sale gain giveback
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	0	0	0	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
137509	415.585	RA - OR Sch 203 Black Cap Solar	(4,392)	(4,392)	0	0	0	Black Cap Solar Project (Black Cap), a renewable resource, wherein PacifiCorp owns the project rights and the land under the facility, but leases the equipment.
287904	415.845	RA - OR Sch94 Distribution Safety Surcharge	139,919	139,919	0	0	0	Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year period for recovery in Oregon.
287942	430.112	RA - Other - Balance Reclass	(320,047)	(320,047)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287579	415.822	RA - Pension MMT - UT	(322,405)	(322,405)	0	0	0	Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
287972	320.285	RA - Post Employment Costs	(3,173,252)	0	0	0	(3,173,252)	Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt *NEW*	(2,726,402)	(2,726,402)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287588	415.831	RA - Post-Ret MMT - CA	(26,547)	(26,547)	0	0	0	Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287584	415.827	RA - Post-Ret MMT - OR	(293,034)	(293,034)	0	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.

287586	415.829	RA - Post-Ret MMT - UT	(317,250)	(317,250)	0	0	0	Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287779	415.850	RA - Powerdale Decommissioning	(934,500)	(934,500)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287864	415.852	RA - Powerdale Decommissioning - ID	(59,342)	(59,342)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287866	415.854	RA - Powerdale Decommissioning - WA	0	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287858	415.676	RA - Preferred Stock Redemption - WY	(99,394)	(99,394)	0	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(288,416)	(288,416)	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
137313	415.905	RA - REC Sales Deferral - OR - Current	0	0	0	0	0	Regulatory asset established for the current portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	0	0	0	0	0	Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
137314	415.902	RA - REC Sales Deferral - UT - Current	(2,732,204)	(2,732,204)	0	0	0	Regulatory asset established for current portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(4,479,213)	(4,479,213)	0	0	0	Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
137315	415.903	RA - REC Sales Deferral - WA - Current	(699,803)	(699,803)	0	0	0	Regulatory asset established to capture the current portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(1,166,338)	(1,166,338)	0	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
137316	415.904	RA - REC Sales Deferral - WY - Current	(834,340)	(834,340)	0	0	0	Regulatory asset established for the current portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(3,405)	(3,405)	0	0	0	Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
137323	415.908	RA - Solar Feed-in Tariff Deferral - OR - Current	(1,564,488)	(1,564,488)	0	0	0	Regulatory asset established for the current portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(341,076)	(341,076)	0	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287881	415.705	RA - Tax Revenue Requirement Adj - WY	(8,364)	(8,364)	0	0	0	Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns.
287899	415.878	RA - UT Liquidation Damages	(252,374)	(252,374)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287878	415.406	RA - Utah ECAM	0	0	0	0	0	Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM).
287639	415.510	RA - WA Colstrip #3	(120,497)	(120,497)	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287872	720.841	RA Amort - Tax PR Adj CA	0	0	0	0	0	Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287873	720.842	RA Amort - Tax PR Adj ID	0	0	0	0	0	Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287874	720.843	RA Amort - Tax PR Adj OR	(1,018,220)	(1,018,220)	0	0	0	Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287875	720.844	RA Amort - Tax PR Adj UT	0	0	0	0	0	Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287877	720.846	RA Amort - Tax PR Adj WY	0	0	0	0	0	Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.

287918	705.400	RL - Injuries & Damages Reserve - OR	0	0	0	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287917	705.451	RL - Property Insurance Reserve - OR	0	0	0	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287916	705.455	RL - Property Insurance Reserve - WY	(178,699)	(178,699)	0	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(32,416,108)	(32,416,108)	0	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM	(46,685,346)	(46,685,346)	0	0	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
FERC 283 - Other									
287995	720.550	Accrued CIC Severance	(9,806)	0	0	0	0	(9,806)	Regulatory liability established to record changes in control (CIC) severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees.
287891	505.180	Accrued Insurance Premium Tax	(129,991)	(129,991)	0	0	0	0	Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums.
287650	205.100	Coal Pile Inventory Adjustment	(3,062,782)	(3,062,782)	0	0	0	0	Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	(1,044,529)	(1,044,529)	0	0	0	0	Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement.
287460	720.800	FAS 158 Pension Liability	0	0	0	0	0	0	Total unfunded pension liability as required under FAS 158.
287661	425.360	Hermiston Swap	(1,406,355)	(1,406,355)	0	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287750	425.310	Hydro Relicensing Obligation	0	0	0	0	0	0	Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287656	425.280	Joseph Settlement	(160,757)	(160,757)	0	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287967	320.290	LT Prepaid IBEW 57 Pension Contribution	(223,117)	0	0	0	0	(223,117)	Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
287609	105.241	Malin SHL (Tax Int. - Tax Rent + Book Depreciation)	0	0	0	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID.
137507	210.185	Prepaid Aircraft Maintenance	(4,031)	(4,031)	0	0	0	0	Book - tax difference on prepaid account for any major overhaul and amortization.
137512	320.291	Prepaid IBEW 57 Pension Contribution - Current	(1,593,942)	0	0	0	0	(1,593,942)	Prefunded contributions to Local 57 pension fund are recorded as prepaid expense.
287669	210.180	Prepaid Membership Fees	(2,273,169)	(2,273,169)	0	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
137513	210.195	Prepaid Surety Bond	(60,245)	(60,245)	0	0	0	0	Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the period of
287665	210.130	Prepaid Taxes - ID PUC	(131,155)	(131,155)	0	0	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(327,126)	(327,126)	0	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(8,301,728)	0	0	0	(8,301,728)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287664	210.120	Prepaid Taxes - UT PUC	(1,013,763)	(1,013,763)	0	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
137511	210.190	Prepaid Water Rights	(261,694)	(261,694)	0	0	0	0	Regulatory asset accrued for prepaid water rights and water fees.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross-up	(31,239)	(31,239)	0	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287653	425.250	TGS Buyout	(29,852)	(29,852)	0	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287770	120.205	Trapper Mining Stock Basis	(1,557,524)	(1,557,524)	0	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Unrealized Gain/Loss from Trading Securities	(509,935)	0	0	0	0	(509,935)	Book-tax difference for unrealized gains and losses on deferred compensation plan investments.
287965	415.836	Current Asset - Frozen MTM	(68,559)	(68,559)	0	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
287966	415.834	Noncurrent Asset - Frozen MTM	(49,948)	(49,948)	0	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
287492	- - - -	OR BETC - Purchased Credits - Non-Cash	(293,220)	(293,220)	0	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			(5)	(5)					
Subtotal - p277			(633,311,644)	(619,499,864)	0	(8,301,728)	(5,510,052)		
Less FASB 109 Above if not separately removed			(169,299,154)	(169,299,154)	0	0	0		
Less FASB 106 Above if not separately removed			0	0	0	0	0		
Total			(464,012,490)	(450,200,710)	0	(8,301,728)	(5,510,052)		

Instructions for Account 283:

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

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(4,143,593,907)	(2,899,531,284)	(1,025,162,012)	15,033,214	(233,933,825)	
2	ADIT-281	Sch. 281 Below	(285,986,998)	(285,986,998)	0	0	0	
3	ADIT-283	Sch. 283 Below	(491,700,316)	(481,476,388)	0	(8,370,903)	(1,853,025)	
4	ADIT-190	Sch. 190 Below	590,565,251	559,970,912	88,912	0	30,505,427	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,330,715,970)	(3,107,023,758)	(1,025,073,100)	6,662,311	(205,281,423)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	26.2739%	7.8816%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(1,025,073,100)	1,750,451	(16,179,367)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(1,039,502,016)
9	Beginning of Year Total (Attachment 1)				(928,379,017)	2,233,159	(16,037,225)	(942,183,084)
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						(1,039,502,016)

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

Schedule ADIT-190

Description	Form 1 Reference	Total Company	Gas, Prod., Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
		A	B	C	D	E	F
Account 190							
Employee Benefits							
137426	720.500	Accrued Severance	0	0	0	0	Severance accruals related to regular employment downsizing.
137414	505.400	Accrued Bonus	0	0	0	0	Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive).
137415	505.600	Accrued Vacation	0	0	0	0	Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination.
287220	720.560	Pension	42,004,416	42,004,416	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWVA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	3,220,027	0	0	3,220,027	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323	505.400	Bonus Liab. Elec. - Cash Basis (2.5 mos)	3,921			3,921	Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
287324	720.200	Deferred Comp. Accrual	3,670,279	0	0	3,670,279	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	442,834			442,834	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual	831,362	831,362	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	9,948,038			9,948,038	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasach workers comp reserve	1,178,955	0	0	1,178,955	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150	FAS 112 Book Reserve - Post	12,011,447	0	0	12,011,447	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287413	720.550	Accrued CIC Severance	0	0	0	0	Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287447	720.830	Western Coal Carr Ret Med Accrual	4,474,803	0	0	4,474,803	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800	FAS 158 Pension Liability	70,991,353	70,991,353	0	0	Total unfunded pension liability as required under FAS 158.
287461	720.810	FAS 158 Post-Retirement Liability	22,957,226	22,957,226	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462	720.820	FAS 158 SERP Liability	22,496,865	22,496,865	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
137238	730.110	FAS 133 Derivatives - Current	0	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
137233	415.838	Curr Liab - Frozen MTM	0	0	0	0	Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
287336	730.120	FAS 133 Derivatives - Book	51,737,911	51,737,911	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839	NonCurr Liab - Frozen MTM	41,823,354	41,823,354	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.

Regulatory Liabilities:								
137203	705.514	RL OR Def NPC - Current	0	0				Regulatory liability established to record OR Def NPC current portion.
137205	705.518	RL WA Def NPC - Current	0	0	0	0	0	Regulatory liability established to record WA Def NPC current portion.
137213	705.525	RL OR RECs in Rate - Current	0	0	0	0	0	Regulatory liability established to record OR REC's current portion.
137214	705.522	RL UT RECs in Rate - Current	0	0	0	0	0	Regulatory liability established to record UT REC's current portion.
137215	705.523	RL WA RECs in Rate - Current	0	0	0	0	0	Regulatory liability established to record WA REC's current portion.
137221	705.526	RL CA Solar Feed-in Tariff - Current	0	0	0	0	0	Regulatory liability established to record CA solar Feed in Tariff reclass to current.
137224	705.530	RL UT Solar Feed-in Tariff - Current	0	0	0	0	0	Regulatory liability established to record UT solar Feed in Tariff reclass to current.
137228	705.536	RL CA GHG RL - C	0	0	0	0	0	Regulatory liability established to record current portion of regulatory liability for purchase of California greenhouse gas pollution emission allowances.
137229	705.537	RL Other Reg Liabilities - Current	0	0	0	0	0	Regulatory liability established to record current portion of other regulatory liabilities.
137232	415.700	RL - BPA Balancing Acct OR	0	0	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Oregon customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
137234	425.381	RL - BPA Balancing Acct ID	0	0	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
137237	715.720	RL - BPA Balancing Acct WA	0	0	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to WA customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
137241	705.241	RL-Alt Rate Energy Prgm CA	0	0	0	0	0	Regulatory liability established to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
137300	610.144	Reg Liability Current - DSM	0	0	0	0	0	Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
137416	610.142	RL - UT Home Energy	0	0	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
137417	610.143	RL - WA Low Energy Program	0	0	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
137418	705.265	RL - OR Energy Conserv Chrg	0	0	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs.
137419	705.270	RL - Blue Sky OR	0	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137420	705.271	RL - Blue Sky WA	0	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137421	705.272	RL - Blue Sky CA	0	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137422	705.273	RL - Blue Sky UT	0	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137423	705.274	RL - Blue Sky ID	0	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137424	705.275	RL - Blue Sky WY	0	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137425	705.600	RL - OR 2012 GRC Giveback	0	0	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287213	425.381	RL - BPA Balance Act - ID	1,382,645	1,382,645	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Reg Diff - Trojan - WA	(101,882)	(101,882)	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287227	705.531	RL UT Solar Feed-in Tariff - NC	5,250,566	5,250,566	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287229	705.527	RL CA Solar Feed-in Tariff - NC	580,673	580,673	0	0	0	Regulatory liability established to record CA solar Feed in Tariff.
287231	705.519	RL WA Def NPC - Noncurrent	50,161	50,161	0	0	0	Regulatory liability established to record WA Def NPC.
287233	705.515	RL - Deferred Excess NPC - OR - noncurrent	4,477,257	4,477,257	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287237	705.755	RL-Noncurrent Reclass-Other	0	0	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.

287238	705.420	RL - CA GHG Allowance Rev	272,633	272,633	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287239	705.600	RL - OR 2012 GRC Giveback	0	0	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287253	705.400	Reg Lia - OR Inj & Dam Reserve	1,981,034	1,981,034				Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287255	705.451	Reg Lia - OR Property Ins Reserve	0	0	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Lia - ID Property Ins Reserve	187,733	187,733	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Lia - UT Property Ins Reserve	1,627,276	1,627,276	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
287262	100.100	RL ITC	3,782,270	3,782,270	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depr - WY	367,689	367,689	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287274	705.261	RL - Sale of RECs - OR	12,666	12,666	0	0	0	Regulatory liability established to record OR RECs.
287284	610.147	Reg Liability-Other - Balance Reclass	27,902	27,902	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287288	415.804	RTO Grid West N/R - OR	0	0	0	0	0	Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
287299	705.265	RL - OR Energy Conserv Chrg	888,964	888,964	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs.
287304	610.146	OR Reg Asset/Liab Cons	(27,906)	(27,906)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.400	ARO Reg Liabilities	1,507,576	1,507,576	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	NW Power Act - WA	20,735	20,735	0	0	0	NW Power Act is funded by Bonneville Power Administration (BPA). Qualifying customers receive a benefit on their bill from the Company which is subsequently reimbursed by BPA. The Company receives a fixed monthly payment from BPA. The payment is deferred as a credit in this balancing account.
287320	910.560	SMUD Revenue Imputation-UT	0	0	0	0	0	Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual variable contract rate.
287374	100.105	Income Tax WA Flow-through	367,431	367,431	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287438	415.800	RTO Grid West N/R Allowance	0	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization).
287439	415.805	RTO Grid West Notes Rec - WY	0	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287440	415.806	RTO Grid West Notes Rec - ID	0	0	0	0	0	Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287441	605.100	Trojan Decom Cost-Regulatory Asset	2,111,845	2,111,845	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287442	610.135	SB 1149 Costs	0	0	0	0	0	Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149.
287445	610.142	RL - UT Home Energy LifeLine	480,062	480,062	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	RL - WA Low Energy Program	612,722	612,722	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287473	705.270	RL - Blue Sky Program OR	1,137,852	1,137,852	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	78,540	78,540	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	68,469	68,469	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,741,740	1,741,740	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	59,702	59,702	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	183,700	183,700	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.

287486	415.926	RL - Depre		703,968	703,968	0	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287487	415.927	RL - Depre		101,835	101,835	0	0	0	0	Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards										
137402	DTA NOL Carryforward State Current			0	0	0	0	0	0	State net operating loss carryforward for income tax purposes.
137403	DTA State NOL Fed Detriment - Current			0	0	0	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287280	DTA State Charitable Contribution Limit			324,818	324,818	0	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437	DTA Net Operating Loss Carryforwrd-State			79,821,041	79,821,041	0	0	0	0	State net operating loss carryforward for income tax purposes.
287449	DTA Federal Detriment of State NOL			(28,051,051)	(28,051,051)	0	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371	DTA 930.100 Oregon BETC Credits			2,104,918	2,104,918	0	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491	DTA BETC Purchased Credits			2,136,632	2,136,632	0	0	0	0	Oregon state income tax credit carryforward.
287497	DTA BETC Purchased Gain			837,770	837,770	0	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494	DTA Idaho ITC Carryforward			11,092,612	11,092,612	0	0	0	0	Idaho state income tax credit carryforward.
287269	DTA Colorado Tax Credit Carryforward			185,148	185,148	0	0	0	0	Colorado state income tax credit carryforward.
287275	DTA AZ State Tax Credit Carryforward			0	0	0	0	0	0	Arizona state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward			320,577	320,577	0	0	0	0	California state income tax credit carryforward.
Loss Contingencies										
137510	415.815	Ins Resv		0	0	0	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287970	415.815	Ins Rec Accrual		(10,338,412)	(10,338,412)	0	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287498	425.140	USA Power Accrual		46,142,255	46,142,255	0	0	0	0	Accrued liability related to USA Power.
287341	910.530	Injuries & Damages		20,414,768	20,414,768	0	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligations										
287339	105.400	FAS 143 ARO Liability		80,689,134	80,689,134	0	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:										
137235	505.125	Accrued Royalties		0	0	0	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
137400	-----	Valuation Allowance for DTA - Current		0	0	0	0	0	0	Valuation allowance against state tax credits that may not be realized before they expire.
137404	105.154	Section 383 capital loss CF		0	0	0	0	0	0	Capital loss carryforward for income tax purposes pursuant to Internal Revenue Code Section 383.
137405	205.025	PMI Fuel Cost Adjustment		0	0	0	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
137406	205.200	M&S Inventory Write-off		0	0	0	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
137408	220.100	Bad Debts Allowance - Cash		0	0	0	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
137409	425.320	N Umpqua Settlement Agmt		0	0	0	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
137410	505.100	Energy West Accrued Liab		0	0	0	0	0	0	Miscellaneous accrued liabilities related to Energy West Mining Company.
137412	505.150	Misc Current & Accrued Liab		0	0	0	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
137413	505.160	CA PUC Fee		0	0	0	0	0	0	Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance.
137807	-----	Curr def fed tax corr ben of int		0	0	0	0	0	0	Current federal benefit of interest on corrections.
137817	-----	Curr def fed tax unc tax pos ben of int		0	0	0	0	0	0	Current federal benefit of interest on position.
137827	-----	Curr def state tax corr ben of int		0	0	0	0	0	0	Current state benefit of interest on corrections.
287210	505.115	Sales & Use Tax Audit Exp		95,248	95,248	0	0	0	0	Accrual to reserve for sales and use tax.
287211	425.226	Deferred Revenue - Other		36,370	36,370	0	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Rec Joint Owners		1,916,350	1,916,350	0	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Oblig		2,172,294	2,172,294	0	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287217	910.937	LTIP Mark to Mkt Gain/Loss		29,926	0	0	0	0	29,926	To record unrealized gains/losses from the long term incentive plan.
287218	715.805	Eagle Mtn Contract Liab		1,558,982	1,558,982	0	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287219	715.810	Chehalis Mitigation Oblig		505,903	505,903	0	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liab- Reg		8,705,238	8,705,238	0	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liab- NonReg		1,124,314	1,124,314	0	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270	-----	Valuation Allowance for DTA		(9,734,227)	(9,734,227)	0	0	0	0	Valuation allowance against items that may not be realized before they expire.
287289	425.130	Rogue River-Habitat Enhance		7,549	7,549	0	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287290	425.150	Lewis River- LWD Fund Liab		371,174	371,174	0	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue - Citibank		43,443	43,443	0	0	0	0	Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.

287298	205.210	ERC Impairment Reserve	774,200	774,200	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	7,021,449	7,021,449	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	211,623	211,623	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Def Reg Asset-Transmission	88,912	0	88,912	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	2,963,607	2,963,607	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287343	415.120	Def Reg Asset-Foote Creek Contract	0	0	0	0	0	Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.
287344	715.800	Redding Contract - Prepaid	0	0	0	0	0	Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015.
287345	145.030	Distribution O&M Amort of W	0	0	0	0	0	Accrued estimated liability for distribution projects that are estimated to not be recovered.
287349	505.100	Energy West Accrued Liab	245,130	245,130	0	0	0	Miscellaneous accrued liabilities related to Energy West Mining Company.
287354	505.150	Misc Current & Accrued Liab	2,196,563	2,196,563	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287357	425.200	Other Environmental Liabili	0	0	0	0	0	Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
287370	425.215	Unearned Joint Use Pole Con	1,087,114	1,087,114	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agmt	9,535,235	9,535,235	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	6,355,113	6,355,113	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	344,187	344,187	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	1,115,470	1,115,470	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	3,717,365	3,717,365	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	639,167	639,167	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287479	105.221	Safe Harbor Leases - Cholla	37,185,543	37,185,543	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287482	205.025	PMI Fuel Cost Adjustment	1,144,547	1,144,547	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
287489	910.515	Deseret Settlement Rec	166,367	166,367	0	0	0	A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
287807	-----	Non-curr def fed tax cor ben of int	418,227	418,227	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	624,675	624,675	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	54,251	54,251	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	81,030	81,030	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			6	6				
Subtotal - p234			606,211,204	571,142,062	88,912	0	34,980,230	
Less FASB 109 Above if not separately removed			11,171,150	11,171,150	0	0	0	
Less FASB 106 Above if not separately removed			4,474,803	0	0	0	4,474,803	
Total			590,565,251	559,970,912	88,912	0	30,505,427	

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

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

A	B	C	D	E	F	G
Account 281						
Electric:						
287960 ----- Accelerated Pollution Control Facilities Depreciation	(285,986,998)	(285,986,998)	0	0	0	Depreciation on pollution control facilities.
Rounding						
Subtotal - p273	(285,986,998)	(285,986,998)	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	(285,986,998)	(285,986,998)	0	0	0	

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

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

Schedule ADIT-282

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
287605	105.147	§1031 Exchange	(172,878)	(172,878)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	§1031 Exchange Normalization Adjustment	(6,993,724)	(6,993,724)	0	0	0	Exclusion of ADIT from §1031 Exchange due pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	163,620	163,620	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	ARO Removal Costs	(57,491,583)	(57,491,583)	0	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	225,516,549	225,516,549	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(1,425,624)	0	0	(1,425,624)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287753	110.100	Book Cost Depletion	0	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	105.120	Book Depreciation	2,677,461,845	2,677,461,845	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	29,490,870	29,490,870	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	5,238,233	5,238,233	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(22,208,480)	(22,208,480)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,532,326	24,532,326	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	2,415,886	2,415,886	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	1,032,155,736	(1,032,155,736)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605		Direct Assignment: Intangible Fixed Assets	0	44,828,256	0	0	(44,828,256)	PowerTax Report #257: Intangible Book Allocation Group.
287605		Direct Assignment: General Fixed Assets	0	189,105,569	0	0	(189,105,569)	PowerTax Report #257: General Book Allocation Group.
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(4,082,623)	0	0	(4,082,623)	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287608	105.223	Cholla SHL NOPA (Lease Amortization)	1,308,621	0	0	1,308,621	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287605	105.165	Coal Mine Development	(4,834,889)	(4,834,889)	0	0	0	Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
287605	105.170	Coal Mine Extension Costs	(5,858,660)	(5,858,660)	0	0	0	Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
287605	105.153	Contract LiabilityBasis Adj - Chehalis	(505,903)	(505,903)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract LiabilityBasis Adj - Eagle Mountain	(2,995,765)	(2,995,765)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	302,715,578	302,715,578	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(234,995,360)	(234,995,360)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	732,574	732,574	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established, CWIP Reserve.
287605	105.141	Debt AFUDC	(234,633,452)	(234,633,452)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(97,546,853)	(97,546,853)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(92,316,928)	(92,316,928)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.

287928	425.310	Hydro Relicensing Obligation	(7,734,136)	(7,734,136)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	----	Federal Tax Bonus Depreciation	0	0	0	0	0	Current federal benefit of interest on corrections.
287605	105.125	Tax Depreciation	(6,239,283,262)	(6,239,283,262)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(85,653,467)	(85,653,467)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	19,232,840	0	0	19,232,840	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.148	Mine Safety Sec. 179E Election	(473,124)	(473,124)	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	(344,200,159)	(344,200,159)	0	0	0	Regulatory liability related to removal costs.
287740	110.200	Percentage Depletion - Temp	0	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	320.210	R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
287648	100.120	RA - Effects of Ratemaking - Fixed Assets	(271,073,480)	(271,073,480)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(48,855)	(48,855)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.159	Reclass to §1031 Exchange Normalization Adj	6,993,724	0	6,993,724	0	0	Reclass to separately state the exclusion of ADIT from §1031 Exchange pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	285,986,998	285,986,998	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	31,280,790	31,280,790	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(415,979,683)	(415,979,683)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(473,513)	(473,513)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(3,425,271)	(3,425,271)	0	0	0	This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(1,015,618)	(1,015,618)	0	0	0	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
287313	105.450	RL - Non-ARO Liability	344,200,159	344,200,159	0	0	0	Regulatory liability related to removal costs.
287605	105.135	Safe Harbor Lease Rate Differential	318,615	318,615	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(238,585,871)	(238,585,871)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(4,409)	(4,409)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	273,913	273,913	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	13,399,273	13,399,273	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	2	2				
Subtotal - p275			(4,414,667,387)	(3,170,604,764)	(1,025,162,012)	15,033,214	(233,933,825)	
Less FASB 109 Above if not separately removed			(271,073,480)	(271,073,480)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(4,143,593,907)	(2,899,531,284)	(1,025,162,012)	15,033,214	(233,933,825)	

Instructions for Account 282:

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
287847	415.423	Contra RA - PP&E Deer Creek	0	0	0	0	0	Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS.
287849	415.424	Contra RA - Deer Creek Abandonment	9,454,496	9,454,496	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	755,848	755,848	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	9,453	9,453	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,171,183	1,171,183	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	350,522	350,522	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	3,390,224	3,390,224	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	142,575	142,575	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,568,602	1,568,602	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287851	415.417	Contra RA - UMWA Pension - CA	661,368	661,368	0	0	0	Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	2,966,452	2,966,452	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287747	705.240	RA - Alt Rate for Energy Program (CARE) - CA	(1,173)	(1,173)	0	0	0	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287642	105.401	RA - ARO	(24,705,126)	(24,705,126)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(736,045)	(736,045)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
137337	715.721	RA - BPA Balancing Account - WA	0	0	0	0	0	Regulatory asset to record the pass-through benefit to Washington 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.
287997	415.862	RA - CA Mobile Home Park Conversion	(656)	(656)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287984	415.923	RA - Carbon Unrecovered Plant - ID	(908,241)	(908,241)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Carbon Unrecovered Plant - UT	(6,536,379)	(6,536,379)	0	0	0	Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287986	415.925	RA - Carbon Unrecovered Plant - WY	(2,197,719)	(2,197,719)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287760	415.896	RA - Chehalis Generating Facility Deferral - WA	0	0	0	0	0	Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates.
287635	415.500	RA - Cholla Plant Transaction Costs	(674,454)	(674,454)	0	0	0	Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287947	415.501	RA - Cholla Plant Transaction Costs - ID	19,813	19,813	0	0	0	Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287948	415.502	RA - Cholla Plant Transaction Costs - OR	32,335	32,335	0	0	0	Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287949	415.503	RA - Cholla Plant Transaction Costs - WA	58,291	58,291	0	0	0	Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287581	415.824	RA - Contra Pension MMT & CTG - CA	104,654	104,654	0	0	0	Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
287577	415.820	RA - Contra Pension MMT & CTG - OR	1,155,189	1,155,189	0	0	0	Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
137201	415.869	RA - Deferred Excess NPC - CA - Current	0	0	0	0	0	Regulatory asset established for reclass current portion of CA Deferred Excess NPC.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(2,427,280)	(2,427,280)	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
137302	415.886	RA - Deferred Excess NPC - ID - Current	0	0	0	0	0	Regulatory asset established for current portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.

287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(8,499,708)	(8,499,708)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
137304	415.888	RA - Deferred Excess NPC - UT - Current	0	0	0	0	0	Regulatory asset established for current portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(15,342,961)	(15,342,961)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
137306	415.901	RA - Deferred Excess NPC - WY - Current	0	0	0	0	0	Regulatory asset established for current portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(6,231,563)	(6,231,563)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	0	0	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(15,334)	(15,334)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(10,196)	(10,196)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(547,617)	(547,617)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(115,118)	(115,118)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(319,659)	(319,659)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
137200	430.117	RA - Demand Side Management - Current	0	0	0	0	0	Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287614	430.100	RA - Demand Side Management - Noncurrent	(6,945,743)	(6,945,743)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287981	415.920	RA - Depreciation Increase - Idaho	(1,236,793)	(1,236,793)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(753,202)	(753,202)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(2,601,146)	(2,601,146)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclass	0	0	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287648	100.120	RA - Effects of Ratemaking - Fixed Assets - Gross up	(165,796,539)	(165,796,539)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287946	100.105	RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0	0	Regulatory asset established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287840	415.410	RA - Energy West Mining	(91,185,789)	(91,185,789)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(17,501,976)	(17,501,976)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	616,855	616,855	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287738	320.270	RA - FAS 158 Pension Liability	(180,677,865)	(180,677,865)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	(6,352,161)	(6,352,161)	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
137328	425.102	RA - GHG Allowances - CA - Current	0	0	0	0	0	California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO ₂ e of green house gas emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
287975	415.655	RA - GHG Allowances - CA - Non Current	(302,328)	(302,328)	0	0	0	California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO ₂ e of green house gas (GHG) emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(145,162)	(145,162)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(9,931,905)	(9,931,905)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(329,321)	(329,321)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(38,990)	(38,990)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287979	415.917	RA - Naughton Unit #3 Costs - CA	0	0	0	0	0	Book-tax difference associated with Pollution control project costs allocated to CA.

287974	415.916	RA - Naughton Unit #3 Costs - ID	0	0	0	0	0	0	0	0	Book-tax difference associated with Pollution control project costs - ID.
287968	415.914	RA - Naughton Unit #3 Costs - UT	0	0	0	0	0	0	0	0	Book-tax difference associated with Pollution control project costs - UT.
287969	415.915	RA - Naughton Unit #3 Costs - WY	0	0	0	0	0	0	0	0	Book-tax difference associated with Pollution control project costs - WY.
287977	415.885	RA - Noncurrent Reclass - Other	0	0	0	0	0	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
137230	425.104	RA - OR Asset Sale Gain GB - Current	0	0	0	0	0	0	0	0	Regulatory asset established to reclass current portion of OR asset sale gain giveback.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	0	0	0	0	0	0	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback.
137509	415.585	RA - OR Sch 203 Black Cap Solar	0	0	0	0	0	0	0	0	Black Cap Solar Project (Black Cap), a renewable resource, wherein PacifiCorp owns the project rights and the land under the facility, but leases the equipment.
287904	415.845	RA - OR Sch94 Distribution Safety Surcharge	0	0	0	0	0	0	0	0	Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year period for recovery in Oregon.
287942	430.112	RA - Other - Balance Reclass	(27,905)	(27,905)	0	0	0	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287579	415.822	RA - Pension MMT - UT	(214,937)	(214,937)	0	0	0	0	0	0	Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
287972	320.285	RA - Post Employment Costs	(1,296,870)	0	0	0	0	0	(1,296,870)	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt "NEW"	(2,410,570)	(2,410,570)	0	0	0	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287588	415.831	RA - Post-Ret MMT - CA	(19,910)	(19,910)	0	0	0	0	0	0	Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287584	415.827	RA - Post-Ret MMT - OR	(219,775)	(219,775)	0	0	0	0	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287586	415.829	RA - Post-Ret MMT - UT	(211,500)	(211,500)	0	0	0	0	0	0	Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287779	415.850	RA - Powerdale Decommissioning	0	0	0	0	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287864	415.852	RA - Powerdale Decommissioning - ID	(49,392)	(49,392)	0	0	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287866	415.854	RA - Powerdale Decommissioning - WA	0	0	0	0	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287858	415.676	RA - Preferred Stock Redemption - WY	(88,600)	(88,600)	0	0	0	0	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(257,095)	(257,095)	0	0	0	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(41,276)	(41,276)	0	0	0	0	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
287932	415.894	RA - REC Sales Deferral - CA	(18,715)	(18,715)	0	0	0	0	0	0	Deferral of California prepaid renewable energy credit (REC) purchases in compliance with the Renewable Portfolio Standard (RPS).
137313	415.905	RA - REC Sales Deferral - OR - Current	0	0	0	0	0	0	0	0	Regulatory asset established for the current portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	0	0	0	0	0	0	0	0	Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
137314	415.902	RA - REC Sales Deferral - UT - Current	0	0	0	0	0	0	0	0	Regulatory asset established for current portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(4,309,106)	(4,309,106)	0	0	0	0	0	0	Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
137315	415.903	RA - REC Sales Deferral - WA - Current	0	0	0	0	0	0	0	0	Regulatory asset established to capture the current portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(1,203,000)	(1,203,000)	0	0	0	0	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
137316	415.904	RA - REC Sales Deferral - WY - Current	0	0	0	0	0	0	0	0	Regulatory asset established for the current portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.

287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(232,974)	(232,974)	0	0	0	Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
137323	415.908	RA - Solar Feed-in Tariff Deferral - OR - Current	0	0	0	0	0	Regulatory asset established for the current portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(2,025,105)	(2,025,105)	0	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287881	415.705	RA - Tax Revenue Requirement Adj - WY	(1,673)	(1,673)	0	0	0	Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns.
287899	415.878	RA - UT Liquidation Damages	(239,091)	(239,091)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287878	415.406	RA - Utah ECAM	0	0	0	0	0	Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(8,229)	(8,229)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287639	415.510	RA - WA Colstrip #3	(100,691)	(100,691)	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287872	720.841	RA Amort - Tax PR Adj CA	0	0	0	0	0	Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287873	720.842	RA Amort - Tax PR Adj ID	0	0	0	0	0	Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287857	415.545	RA - WA Merwin Project	(61,703)	(61,703)	0	0	0	Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
287874	720.843	RA Amort - Tax PR Adj OR	(678,813)	(678,813)	0	0	0	Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287875	720.844	RA Amort - Tax PR Adj UT	0	0	0	0	0	Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287877	720.846	RA Amort - Tax PR Adj WY	0	0	0	0	0	Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287918	705.400	RL - Injuries & Damages Reserve - OR	0	0	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287848	320.281	RA - Post Retirement Settlement Loss	(2,859,935)	(2,859,935)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(82,356)	(82,356)	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287934	320.283	RA - Post Retirement Settlement Loss - CC -WY	(33,768)	(33,768)	0	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
287917	705.451	RL - Property Insurance Reserve - OR	(180,148)	(180,148)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287916	705.455	RL - Property Insurance Reserve - WY	(46,513)	(46,513)	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(50,301,132)	(50,301,132)	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM	(41,773,405)	(41,773,405)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
FERC 283 - Other								
287995	720.550	Accrued CIC Severance	0	0	0	0	0	Regulatory liability established to record changes in control (CIC) severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees.
287891	505.180	Accrued Insurance Premium Tax	0	0	0	0	0	Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums.
287650	205.100	Coal Pile Inventory Adjustment	(473,638)	(473,638)	0	0	0	Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	(522,265)	(522,265)	0	0	0	Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement.
287460	720.800	FAS 158 Pension Liability	0	0	0	0	0	Total unfunded pension liability as required under FAS 158.
287661	425.360	Hermiston Swap	(1,341,196)	(1,341,196)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287750	425.310	Hydro Relicensing Obligation	0	0	0	0	0	Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page 263, Col (i)	Allocator	Allocated Amount
Plant Related			Net Plant Allocator	
	Real Property	136,315,479		
	Possessory taxes	480,993		
1	Total Plant Related	136,796,472	26.2739%	35,941,804
Labor Related			Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	7.8816%	0
Other Included			Net Plant Allocator	
	Annual Report	70,261		
3	Total Other Included	70,261	26.2739%	18,460
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	136,866,733		35,960,264
Currently Excluded				
	Local Franchise	31,829,699		
	Montana Energy License	241,715		
	Montana Wholesale Energy	172,224		
	Idaho Generation Tax (KWh)	37,280		
	Oregon Department of Energy	1,247,564		
	Wyoming Wind Generation Tax	1,738,070		
	Washington Public Utility Tax	13,134,413		
	Other (Navajo Nation, Business & Occupation, Other)	34,610		
5	Subtotal Excluded Taxes	48,435,575		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	<u>185,302,308</u>		
7	Total Other Taxes			
	114.14c	<u>185,302,308</u>		
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			3,579,420
2	Pole Attachments - Transmission Related			191,238
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			952,355
5	Miscellaneous General Revenues		<i>detail below</i>	310,409
6	Account 454 subtotal		(Sum Lines 1-5)	5,589,191
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	23,548,070
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	120,928,143
10	Facilities Charges including Interconnection Agreements	Note 2		2,255,619
11	Transmission maintenance revenue		Account 456.2	374,060
12	Account 456 subtotal		(Sum Lines 7-11)	147,105,893
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	152,695,083

Detail for selected items above

Miscellaneous General Revenues

Rents - General	282,949
One Utah Center and North Temple office subleases	2,880,365
Parking Rent: Lloyd Center, Portland, Oregon	732,419
Rents - Common Affiliate - Kern River	28,822
Rents - non Common	13,873
Total Miscellaneous General Revenue	3,938,428
Wages & Salary Allocator	7.88%
Total Allocated Miscellaneous General Revenue	310,409

Distribution Underbuild

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

Notes

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

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

	Return and Taxes with 100 Basis Point increase in ROE		
A	100 Basis Point increase in ROE and Income Taxes	Appendix A input: Line 127 + Line 137 from below	395,822,608
B	100 Basis Point increase in ROE		1.00%

Return Calculation

			Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	49.26%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	50.72%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.12%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.52%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.48%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	8.00%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	280,398,381

Composite Income Taxes

Income Tax Rates					
128	FIT = Federal Income Tax Rate				35.00%
129	SIT = State Income Tax Rate or Composite				4.54%
130	p = percent of federal income tax deductible for state purposes			Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			37.95%
132	CIT = T / (1-T)				61.16%
133	1 / (1-T)				161.16%
ITC Adjustment					
134	Amortized Investment Tax Credit			Attachment 5	(1,249,695)
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131))	(2,014,046)
136	Income Tax Component =	$CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$			117,438,272
137	Total Income Taxes				115,424,226

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes	
	Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	
1	December	206.58b		2014	5,387,870,877	-
2	January	Monthly Balances		2015	5,392,877,518	-
3	February	Monthly Balances		2015	5,418,826,536	-
4	March	Monthly Balances		2015	5,443,960,812	-
5	April	Monthly Balances		2015	5,461,300,078	-
6	May	Monthly Balances		2015	5,815,178,923	-
7	June	Monthly Balances		2015	5,818,830,963	-
8	July	Monthly Balances		2015	5,822,012,911	-
9	August	Monthly Balances		2015	5,827,889,080	-
10	September	Monthly Balances		2015	5,844,928,037	-
11	October	Monthly Balances		2015	5,855,377,709	-
12	November	Monthly Balances		2015	5,874,056,332	-
13	December	207.58g		2015	5,910,756,444	-
15 14	Transmission Plant In Service	(line 13)	(Note M)	Projection	5,910,756,444	Appendix A input
	Calculation of Distribution Plant In Service	Source		Year	Balance	
15	December	206.75b		2014	6,190,391,727	-
16	January	Monthly Balances		2015	6,200,981,777	-
17	February	Monthly Balances		2015	6,217,287,882	-
18	March	Monthly Balances		2015	6,231,346,826	-
19	April	Monthly Balances		2015	6,253,141,720	-
20	May	Monthly Balances		2015	6,262,843,650	-
21	June	Monthly Balances		2015	6,276,707,226	-
22	July	Monthly Balances		2015	6,292,971,875	-
23	August	Monthly Balances		2015	6,306,107,318	-
24	September	Monthly Balances		2015	6,339,607,746	-
25	October	Monthly Balances		2015	6,354,916,596	-
26	November	Monthly Balances		2015	6,369,482,699	-
27	December	206.75g		2015	6,401,275,118	-
28	Distribution Plant In Service	(line 27)		Projection	6,401,275,118	-
	Calculation of Intangible Plant In Service	Source		Year	Balance	
29	December	204.5b		2014	880,195,124	-
30	December	204.5g		2015	876,732,474	-
19 31	Intangible Plant In Service	(line 30)	(Note N)	Projection	876,732,474	Appendix A input
	Calculation of General Plant In Service	Source		Year	Balance	
32	December	206.99b		2014	1,445,031,807	-
33	December	207.99g		2015	1,173,341,617	-
18 34	General Plant In Service	(line 33)	(Note N)	Projection	1,173,341,617	Appendix A input
	Calculation of Production Plant In Service	Source		Year	Balance	
35	December	204.46b		2014	11,922,598,581	-
36	January	Monthly Balances		2015	11,922,535,627	-
37	February	Monthly Balances		2015	11,921,517,771	-
38	March	Monthly Balances		2015	11,927,578,513	-
39	April	Monthly Balances		2015	11,981,153,737	-
40	May	Monthly Balances		2015	12,012,543,773	-
41	March	Monthly Balances		2015	12,109,832,500	-
42	April	Monthly Balances		2015	12,118,399,448	-
43	August	Monthly Balances		2015	12,132,203,767	-
44	September	Monthly Balances		2015	12,125,693,776	-
45	October	Monthly Balances		2015	12,159,104,572	-
46	November	Monthly Balances		2015	12,283,910,911	-
47	December	204.46g		2015	12,154,489,265	-
48	Production Plant In Service	(line 47)		Projection	12,154,489,265	-
49	Electric Plant Sold	206.102g			2,021,782	-
6 50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	Projection	26,518,616,701	Appendix A input

PacifiCorp
Attachment 5 - Cost Support

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Notes
Calculation of Transmission Accumulated Depreciation					
	Source		Year	Balance	
51	December	Prior year 219.25c	2014	1,432,003,537	-
52	January	Monthly Balances	2015	1,437,763,058	-
53	February	Monthly Balances	2015	1,443,867,032	-
54	March	Monthly Balances	2015	1,449,676,947	-
55	April	Monthly Balances	2015	1,456,943,807	-
56	May	Monthly Balances	2015	1,460,250,513	-
57	June	Monthly Balances	2015	1,467,806,526	-
58	July	Monthly Balances	2015	1,474,516,057	-
59	August	Monthly Balances	2015	1,479,913,762	-
60	September	Monthly Balances	2015	1,492,036,912	-
61	October	Monthly Balances	2015	1,490,478,837	-
62	November	Monthly Balances	2015	1,497,687,648	-
63	December	219.25c	2015	1,503,737,225	-
25	64	Transmission Accumulated Depreciation	(line 63) (Note M) Projection	1,503,737,225	Appendix A input
Calculation of Distribution Accumulated Depreciation					
	Source		Year	Balance	
65	December	Prior year 219.26c	2014	2,479,873,031	-
66	January	Monthly Balances	2015	2,488,079,212	-
67	February	Monthly Balances	2015	2,495,643,104	-
68	March	Monthly Balances	2015	2,503,741,530	-
69	April	Monthly Balances	2015	2,512,053,287	-
70	May	Monthly Balances	2015	2,519,591,595	-
71	June	Monthly Balances	2015	2,525,983,224	-
72	July	Monthly Balances	2015	2,533,638,026	-
73	August	Monthly Balances	2015	2,541,131,062	-
74	September	Monthly Balances	2015	2,556,839,078	-
75	October	Monthly Balances	2015	2,565,016,180	-
76	November	Monthly Balances	2015	2,572,721,217	-
77	December	219.26c	2015	2,581,141,819	-
78	Distribution Accumulated Depreciation	(line 77) Projection		2,581,141,819	-
Calculation of Intangible Accumulated Depreciation					
	Source		Year	Balance	
79	December	Prior year 200.21c	2014	555,584,758	-
80	December	200.21c	2015	559,800,280	-
8	81	Accumulated Intangible Depreciation	(line 80) (Note N) Projection	559,800,280	Appendix A input
Calculation of General Accumulated Depreciation					
	Source		Year	Balance	
82	December	Prior year 219.28c	2014	580,388,319	-
83	December	219.28c	2015	418,947,737	-
26	84	Accumulated General Depreciation	(line 83) (Note N) Projection	418,947,737	Appendix A input
Calculation of Production Accumulated Depreciation					
	Source		Year	Balance	
85	December	Prior year 219.20 through 219.24	2014	3,902,924,345	-
86	January	Monthly Balances	2015	3,936,028,308	-
87	February	Monthly Balances	2015	3,968,682,567	-
88	March	Monthly Balances	2015	4,002,162,557	-
89	April	Monthly Balances	2015	4,015,954,250	-
90	May	Monthly Balances	2015	4,044,986,076	-
91	June	Monthly Balances	2015	4,054,238,450	-
92	July	Monthly Balances	2015	4,084,919,114	-
93	August	Monthly Balances	2015	4,115,274,561	-
94	September	Monthly Balances	2015	4,141,818,345	-
95	October	Monthly Balances	2015	4,171,664,932	-
96	November	Monthly Balances	2015	4,191,203,285	-
97	December	219.20 through 219.24	2015	4,061,975,025	-
98	Production Accumulated Depreciation	(line 97) Projection		4,061,975,025	-
7	99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98) (Note M) Projection	8,565,801,806	Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98) Projection		9,125,602,086	

**PacifiCorp
Attachment 5 - Cost Support**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount
	Undistributed Stores Expense	Prior Year 227.16c Current Year 227.16c		0 0
39	(Note N) Appendix A input	Projection	0	current end-of-year balance
	Construction Materials & Supplies	Prior Year 227.5c Current Year 227.5c		111,221,100 134,703,542
42	(Note N) Appendix A input	Projection	134,703,542	current end-of-year balance
	Transmission Materials & Supplies	Prior Year 227.8c Current Year 227.8c		490,752 653,625
45	(Note N) Appendix A input	Projection	653,625	current end-of-year balance

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		(4,756,408)	26.27%	(1,249,695)	
	Rate Base Adjustment						
	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current beg of year balance 266 footnotes		748,926			
		Current end of year balance 266 footnotes		375,732			
35	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Average		562,329	26.27%	147,746	(enter negative in Appendix A)

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
	Land Held for Future Use						
		Prior Year 214.47d Current Year 214.47d		23,319,217 23,319,217	3,657,534 3,657,534	19,661,683 19,661,683	Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A input	Projection			3,657,534		Detail for transmission-related value on Attachment 12 current end-of-year balance

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
	Excluded Membership Dues Expense				
	Centre for Energy Advancement through Technological Innovation (CEATI)	component of 335 Ln 1b		47,300	
	National Automated Clearinghouse Association (NACHA)	component of 335 Ln 1b		8,000	
	National Coal Transportation Association	component of 335 Ln 1b		1,600	
	National Electric Energy Testing Research and Application Center	component of 335 Ln 1b		85,250	
	National Joint Utilities	component of 335 Ln 1b		10,500	
	Northwest Energy Efficiency Council	component of 335 Ln 1b		2,000	
63	Total (Note C)	Appendix A Input		154,650	
	PBOP				
	Authorized filed PBOP expense	Annual Update Informational Filing		(8,999,649)	
	Actual PBOP expense	Attachment 17 total		(8,999,649)	
58	Actual PBOP Expense Adjustment	Appendix A Input	Projection	0	Authorized Filled Expense minus Actual Expense
	Property Insurance				
	Property Insurance Account 924	323.185b		15,938,310	
70	(Note F) Appendix A Input			15,938,310	

PacifiCorp
Attachment 5 - Cost Support

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission Related Appendix A input	Non-transmission Related	Details
Directly Assigned A&G					
Specific Transmission related Regulatory Expenses					
Federal Energy Regulatory Commission:					
	Annual Fee	350.37d	1,738,787	1,738,787	
	Annual Fee - hydro	350.38d	2,362,642		2,362,642
	Transmission Rate Case	350.39d	175,117	175,117	
	Other Regulatory	350.40d	642,175	311,253	330,922
67	Total	sum	4,918,721	2,225,157	2,693,564

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Safety Related Appendix A Input	Non-safety Related	Details
Directly Assigned A&G					
68	General Advertising Exp Account 930.1 - Safety-related Advertising	323.191b	319	0	319 Based on FERC 930.1 download

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Education & Outreach Appendix A Input	Other	Details
Directly Assigned A&G					
71	General Advertising Exp Account 930.1 - Education and Outreach	323.191b	319	0	319 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	321.112b	215,664,453	(568,976)	215,095,477
Adjustment for Ancillary Services Accounts 561-561.5					
	(561) Load Dispatching	321.84b	0		
	(561.1) Load Dispatch-Reliability	321.85b	0		
	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,818,716		
	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services	321.88b	2,106,756		
	(561.5) Reliability, Planning and Standards Development	321.89b	1,326,587		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,252,059	0	10,252,059 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	321.96b	148,425,345	0	148,425,345

Facility Credits under Section 30.9 of the OATT

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	Description & Documentation
Net Revenue Requirement			
166	Facility Credits under Section 30.9 of the OATT	0	Appendix A Input
168	Interest on Network Upgrade Facilities	1,520,803	Appendix A Input

PacifiCorp
Attachment 5 - Cost Support

Other adjustments to rate base

Index A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
Network Upgrade Balance				
		Prior Year	Enter negative	(52,282,848)
		Current Year	Enter negative	(35,613,530)
50	Network Upgrade Balance	(Note N)	Appendix A input Projection	(35,613,530) current end-of-year balance

Depreciation Expense

Index A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total
Transmission Plant				
	Depreciation expense (403)	(Note H)	336.7b	99,238,672
	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	99,238,672 Appendix A Input
General Plant				
	Depreciation expense (403)	(Note H)	336.10b	39,308,259
	Amortization of limited term electric plant (404)	(Note H)	336.10d	1,358,159
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	40,666,418 Appendix A Input
Intangible plant				
	Amortization of limited term electric plant (404)	(Note H)	336.1d	36,050,777
	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	36,050,777 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

Index A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
	Generating Plant Liquidated Damages-WY (detail below)		232.29e	
	Lake Side Settlement			27,331
	Goodnoe Hills Settlement			21,250
	Wyoming 2013 Settlement (Naughton Plant)			5,708
	Generating Plant Liquidated Damages-UT (detail below)		232.30e	
	Utah 2013 EBA Settlement (Naughton Plant)			35,000
61	Total		sum	89,288 Appendix A Input

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

Instruction Summary

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

Worksheet

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

	Plant In Service										CWP	(L)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)		
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions
	Other Transmission PIS (Excl Energy Gateway)	Energy Gateway Segment B	Energy Gateway Segment C	Energy Gateway Segment D	Energy Gateway Segment E	Energy Gateway Segment F	Energy Gateway Segment G	Energy Gateway Segment H	Energy Gateway	Total (Segments B-H)	Transmission CWP (Gateway only)	
CWIP Balance Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-	-
Jan	5,127,419.78	-	1,731	1,194	-	-	-	121,837	-	124,762	-	13
Feb	1,060,761	-	2,434	-	-	-	-	140,451	-	142,886	-	11
Mar	3,782,993	-	385	-	-	-	-	10,354,870	-	10,355,255	-	10
Apr	23,666,624	-	949	-	-	-	-	66,674	-	67,623	-	9
May	55,456,822	-	51,510	-	-	-	-	431,815	-	483,325	-	8
Jun	3,533,990	-	30,300	-	-	-	-	(135,981)	-	(105,681)	-	7
Jul	7,002,406	-	30,300	-	-	-	-	53,337	-	83,637	-	6
Aug	3,956,514	-	-	-	-	-	-	221,968	-	221,968	-	5
Sep	5,220,573	-	-	-	-	-	-	28,203	-	28,203	-	4
Oct	5,201,059	-	-	-	-	-	-	30,586	-	30,586	-	3
Nov	4,987,971	-	-	-	-	-	-	28,842	-	28,842	-	2
Dec	5,891,851	-	-	-	-	-	-	26,474	-	26,474	-	1
Total	124,889,184	-	117,610	1,194	-	-	-	11,369,074	-	11,487,878	-	

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

Plant In Service				CWP		(S)
(M)	(N)	(O)	(P)	(Q)	(R)	
Other Transmission PIS Amount (A x L)	0 Amount (J x L)	Other Transmission PIS (M / 13)	0 (N / 13)	Transmission CWP Amount (K x L)	Transmission CWP (O / 13)	Input Total
-	-	-	-	-	-	-
61,529,037	1,497,143	4,733,002.87	115,165	-	-	-
11,668,375	1,571,741	897,567	120,903	-	-	-
37,829,934	103,552,546	2,909,995	7,965,580	-	-	-
212,999,612	608,606	16,384,586	46,816	-	-	-
443,654,578	3,866,600	34,127,275	297,431	-	-	-
24,737,933	(739,765)	1,902,918	(56,965)	-	-	-
42,015,635	501,821	3,231,972	38,660	-	-	-
19,782,570	1,109,840	1,521,736	85,372	-	-	-
20,882,290	112,811	1,606,330	8,678	-	-	-
15,603,177	91,757	1,200,244	7,058	-	-	-
9,975,943	57,683	767,380	4,437	-	-	-
5,891,851	26,474	453,219	2,036	-	-	-
906,570,934	112,257,257	69,736,226	8,635,174	-	-	-

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

78,371,399

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

Estimated Life		58
Estimated Depreciation for Attachment 7		
Jan	11.5	2,061
Feb	10.5	2,156
Mar	9.5	141,343
Apr	8.5	826
May	7.5	5,208
Jun	6.5	(987)
Jul	5.5	661
Aug	4.5	1,435
Sep	3.5	142
Oct	2.5	110
Nov	1.5	62
Dec	0.5	19
Total	Estimated Depreciation for Attachment 7	153,036

**PacifiCorp
Attachment 8 - Depreciation Rates**

Applied Depreciation Rates by State - 2015

Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.27%
2	352	Structures and Improvements															1.42%
3	353	Station Equipment															1.74%
4	353.7	Supervisory Equipment															1.74%
5	354	Towers and Fixtures															1.53%
6	355	Poles and Fixtures															2.18%
7	356	Overhead Conductors and Devices															1.88%
8	356.2	Clearing & Grading															1.88%
9	357	Underground Conduit															1.60%
10	358	Underground Conductors and Devices															1.66%
11	359	Roads & Trails															1.32%
12		Unclassified Transmission															1.76%
13	389.2	Land Rights		0.00%		0.00%		0.00%	85,283.36	2.03%	74,314.75	1.98%		0.00%	4,867.64	1.17%	
14	390	Structures and Improvements	79,400,430.78	1.86%	12,923,250.28	2.52%	3,309,074.45	1.71%	92,078,077.88	1.53%	10,793,098.90	1.95%	385,400.84	1.51%	12,577,503.43	1.65%	
15	390.3	Structures and Improvements - Office Panels															6.67%
16	391	Office Furniture and Equipment															5.00%
17	391.2	Office Furniture and Equipment - Personal Computers															20.00%
18	393	Store Equipment															4.00%
19	394	Tools, Shop and Garage Equipment															4.17%
20	395	Laboratory Equipment															5.00%
21	397	Communication Equipment															4.30%
22	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
23	398	Miscellaneous Equipment															5.00%
24		Unclassified General	1,990,865.02	3.59%	359,704.38	4.21%	125,902.54	3.83%	3,685,908.48	3.42%	1,253,494.95	4.66%	24,006.79	1.93%	239,062.53	3.17%	
25	302	Franchises and Consents															6.43%
26	303	Miscellaneous Intangible Plant															3.54%
27	390.1	Leasehold Improvements - Gen															5.46%

Notes

- Depreciation Rates shown in rows 1 through 24 were approved by each of the Company's respective state jurisdictions during the last depreciation study.
- The columns labeled "Balance" are the amount of investment physically located in each state.
- The plant balance is updated each month as new plant is added.
- The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- Transfers into the General amortized accounts (rows 15 through 20, 22, and 23) are depreciated over the remaining life based on the account life.
- Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- Intangible and Leasehold Improvements (rows 25 through 27) are composite rates based on the 13 month average balance divided into the 2015 amortization expense for each account.
- Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations, Gas Plant Intangibles, and Mining Intangibles.

PacifiCorp
Attachment 9a - Load Divisor for Projection

Column	OATT (Part III - Network Service) - Average of current year and prior two years																	f
	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15		
Customer Class	PacifiCorp NFS (see note)	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 370	BPA Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri State NFO SA 628	Noble Americas/ (Sempra) NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	Exelon NFO SA 789	BPA South East Idaho Falls NFO SA 746	BPA Idaho NFO SA 747	Total NFO	
RS / SA																		
Jan	8,529	5.21	3.37	26.32	1.29	0.21	8.68	19.95	0.27	49.40	-	-	4.16	3.07	-	-	122	
Feb	8,268	6.20	3.33	28.61	1.36	0.25	21.46	19.76	0.60	50.70	-	-	7.66	2.86	-	-	143	
March	7,752	6.04	3.23	25.52	1.16	0.22	13.88	19.42	1.04	44.43	0.01	-	4.61	2.76	-	-	122	
April	7,379	5.50	3.14	21.70	0.90	0.01	11.51	19.85	0.42	39.83	0.25	0.84	5.24	0.54	-	-	110	
May	7,931	4.85	2.84	10.83	0.35	0.14	10.10	21.60	0.26	40.10	0.48	2.19	5.56	2.16	-	-	101	
Jun	9,787	5.29	3.37	12.24	0.34	0.10	13.59	25.00	0.22	48.48	0.48	3.24	4.81	4.00	-	-	121	
Jul	10,434	5.60	3.62	14.09	0.37	0.03	10.92	26.01	0.24	48.68	0.63	3.30	4.96	3.03	49.48	82.00	253	
Aug	9,403	5.93	3.46	13.23	0.33	0.11	9.74	25.16	0.22	55.39	0.62	2.88	5.37	2.91	38.28	84.00	248	
Sept	8,748	5.93	2.85	9.91	0.26	0.12	8.42	22.24	0.40	49.61	0.47	2.42	5.36	2.65	57.48	76.00	244	
Oct	7,527	5.34	3.00	14.83	0.19	0.27	9.58	20.98	0.40	34.30	0.19	1.03	6.10	2.50	39.03	73.00	211	
Nov	8,347	5.80	3.04	25.41	1.14	0.37	16.78	20.36	0.58	47.72	-	-	6.73	2.30	42.17	99.00	271	
Dec	8,870	5.48	3.35	29.28	1.41	0.23	20.62	20.25	0.43	51.94	-	-	6.92	2.40	26.15	110.00	278	
Total	103,176	67.17	38.60	231.97	9.10	2.06	155.28	260.58	5.08	560.58	3.13	15.90	67.48	31.18	252.57	524.00	2,225	
Avg 12CP	8,598	5.60	3.22	19.33	0.76	0.17	12.94	21.72	0.42	46.72	0.26	1.33	5.62	2.60	21.05	43.67	185	

Other Service						j
j1	j2	j3	j4	j5	j6	
UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Power Administration OS RS 262/263	APS OS RS 436		Total OS
381	100	72	339	-	-	891
328	79	78	306	-	-	790
310	69	82	285	-	-	747
307	54	71	262	-	-	694
400	102	89	316	-	-	907
640	166	137	299	-	-	1,243
677	185	124	305	-	-	1,291
611	160	102	331	-	-	1,204
592	142	104	320	-	-	1,159
420	91	87	260	-	-	858
367	85	72	296	-	-	820
427	91	96	326	-	-	941
5,461	1,325	1,114	3,645	-	-	11,544
455	110	93	304	-	-	962

Column	OATT (Part II Long Term Firm Point-to-Point Transmission Service) - Projection																				g			
	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20		g21	g22	
Customer Class	PacifiCorp LTP	Black Hills, Inc. LTP	BPA LTP	BPA LTP	Idaho Power LTP	Iberdrola LTP	Thermo No. 1 LTP	Powerex LTP	NextEra LTP	Water & Electric Board LTP	Sacramento State of SD Utility District LTP	Municipal Project LTP	Salt River Project LTP	Enel Cove Fort LLC LTP	Olene KBG LLC LTP	Basin Electric LTP	Losses LTP	Powerex LTP	Powerex LTP	Powerex LTP	Powerex LTP	Powerex LTP	Powerex LTP	Total LTP
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 279	SA 568	SA 169	SA 733	SA 775/780	SA 779	SA 751	SA 809	SA 706	SA 766	SA 818	-	SA 700	SA 701	SA 702	748	749		
Jan	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545	
Feb	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545	
March	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545	
April	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545	
May	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545	
Jun	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729	
Jul	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729	
Aug	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729	
Sept	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729	
Oct	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729	
Nov	2,534	50	18	56	-	30	11	80	74	25	4	30	25	25	50	24	135	67	67	66	50	150	3,571	
Dec	2,534	50	18	56	-	30	11	80	74	25	4	30	25	25	50	24	135	67	67	66	50	150	3,571	
Total	30,883	600	216	672	375	360	132	960	793	300	48	360	300	175	600	288	1,649	804	804	792	600	1,800	43,511	
Avg 12CP	2,574	50	18	56	31	30	11	80	66	25	4	30	25	15	50	24	137	67	67	66	50	150	3,628	

Network & OS	1% growth	Behind-the-Meter	Network Load
9,543	9,640	213	9,853
9,201	9,295	210	9,505
8,621	8,710	290	9,000
8,183	8,267	248	8,515
8,940	9,032	258	9,290
11,151	11,266	320	11,585
11,978	12,101	325	12,426
11,055	11,168	311	11,479
10,152	10,257	337	10,594
8,595	8,684	261	8,945
9,439	9,535	216	9,751
10,089	10,192	212	10,404
116,945	118,147	3,202	121,349
9,745	9,846	267	10,112

Divisor
Network + OS + LTP
13,398
13,050
12,545
12,060
12,835
15,314
16,155
15,208
14,323
12,674
13,322
13,975
164,860
13,738

PacifiCorp
Attachment 9a1 - Load (Current Year)
2015

Column			OATT (Part III - Network Service)														f
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	
Customer Class	Day	Time	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Noble Americas/ (Sempra) NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	Exelon/ Constellation NFO SA 789	Total NFO
RS / SA			RS / SA	RS / SA													
Jan	2	18	8,309	4.55	3.36	25.21	1.40	0.35	25.82	16.47	0.29	43.89	0.01	0.00	5.14	3.07	130
Feb	23	8	8,038	5.81	3.17	26.38	1.17	0.35	45.86	15.18	0.38	47.78	0.01	0.00	11.63	2.86	161
March	4	8	7,837	6.12	3.01	27.31	1.19	0.35	27.59	14.99	1.03	47.76	0.01	-	6.38	2.76	139
April	15	8	7,417	5.07	3.19	24.54	0.73	-	24.31	16.85	0.26	36.27	0.17	1.67	7.76	0.54	121
May	31	18	7,491	4.06	3.20	12.80	0.28	0.42	16.39	18.62	0.25	33.73	0.34	0.72	7.69	2.16	101
Jun	29	16	10,618	5.40	3.42	13.75	0.37	0.29	39.67	21.96	0.23	57.49	0.18	3.47	8.59	4.00	159
Jul	2	16	10,481	5.07	3.73	15.64	0.38	0.03	32.12	22.43	0.21	48.63	0.61	3.28	8.56	3.03	144
Aug	13	16	9,603	6.66	3.11	12.60	0.34	0.25	29.09	20.79	0.24	57.19	0.62	3.02	9.21	2.91	146
Sept	1	16	8,712	6.43	2.85	10.07	0.32	-	24.68	20.33	0.20	50.72	0.51	2.72	9.39	2.65	131
Oct	1	17	7,824	4.90	2.79	10.17	0.28	0.42	16.86	19.35	0.67	32.10	0.27	1.98	10.43	2.50	103
Nov	30	18	8,550	5.49	2.98	26.51	1.05	0.36	26.91	17.74	0.28	46.65	0.01	0.00	11.60	2.30	142
Dec	28	18	8,290	5.43	3.27	25.34	1.49	0.34	29.55	15.50	0.26	44.74	0.00	0.01	11.78	2.40	140
Total			103,170	65	38	230	9	3	339	220	4	547	3	17	108	31	1,615

Column			Other Service					j
			j1	j2	j3	j4	j5	
Customer Class	Day	Time	UAMPS OS	UMPA OS	Deseret OS	WAPA OS RS 262/RS 263	APS OS RS 436	Total OS
RS / SA			RS / SA	RS / SA				
Jan	2	18	377	93	79	338	-	888
Feb	23	8	326	74	77	252	-	728
March	4	8	358	65	68	267	-	758
April	15	8	365	39	89	209	-	703
May	31	18	394	78	99	282	-	852
Jun	29	16	787	172	170	321	-	1,450
Jul	2	16	768	176	146	283	-	1,373
Aug	13	16	697	144	139	344	-	1,323
Sept	1	16	677	128	134	311	-	1,250
Oct	1	17	537	119	101	308	-	1,065
Nov	30	18	417	78	72	254	-	822
Dec	28	18	442	81	101	294	-	919
Total			6,146	1,246	1,275	3,463	-	12,130

PacifiCorp
Attachment 9a2 - Load (One Year Prior)
2014

Column			OATT (Part III - Network Service)													f
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	
Customer Class	Day	Time	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 370	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Noble Americas/ (Sempra) NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	Total NFO
RS / SA	Day	Time	-	SA 328	SA 229	SA 370	SA 539	SA 538	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	
Jan	6	8	8,455	6.10	3.33	24.93	1.24	0.29	0.07	18.01	0.23	53.59	0.00	0.00	3.17	111
Feb	6	8	8,712	7.07	3.26	37.74	1.71	0.42	16.56	19.44	0.24	58.21	0.01	-	3.69	148
March	18	8	7,640	6.55	3.13	21.96	1.11	-	13.97	19.36	0.81	40.15	0.01	-	2.83	110
April	1	8	7,381	5.83	3.17	18.88	1.01	0.03	0.57	18.84	0.78	41.16	0.29	0.00	2.73	93
May	28	15	8,198	5.41	2.61	10.49	0.40	-	0.08	19.57	0.21	45.27	0.55	2.98	3.42	91
Jun	24	17	8,909	5.03	3.09	10.53	0.32	0.03	0.84	21.82	0.15	37.65	0.62	2.85	3.55	86
Jul	14	16	10,314	6.13	3.16	12.27	0.41	0.03	0.56	23.48	0.30	45.29	0.62	3.34	3.97	100
Aug	11	16	9,635	5.58	3.70	15.55	0.34	0.09	0.05	24.02	0.23	53.74	0.63	2.91	4.28	111
Sept	17	16	8,718	5.51	2.88	9.93	0.15	0.29	0.18	21.05	0.80	40.70	0.36	1.65	4.52	88
Oct	6	16	7,245	5.27	3.05	10.82	0.29	0.38	11.82	21.67	0.28	31.77	0.29	1.12	4.66	91
Nov	17	8	8,301	6.36	2.94	26.19	1.22	0.48	21.09	18.09	0.28	47.83	0.00	0.00	5.11	130
Dec	30	19	8,870	4.83	3.38	29.68	1.55	-	32.12	19.29	0.32	54.72	0.01	0.00	5.38	151
Total			102,378	70	38	229	10	2	98	245	5	550	3	15	47	1,311

Column			Other Service					j
			j1	j2	j3	j4	j5	
Customer Class	Day	Time	Western Area Power Administratio					Total OS
RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	n OS 263	APS OS RS 436	
Jan	6	8	354	92	71	328	-	845
Feb	6	8	352	84	79	330	-	845
March	18	8	292	74	91	285	-	742
April	1	8	252	52	71	299	-	674
May	28	15	442	118	72	298	-	931
Jun	24	17	527	144	111	275	-	1,057
Jul	14	16	630	192	92	308	-	1,223
Aug	11	16	587	164	89	301	-	1,141
Sept	17	16	527	145	96	336	-	1,104
Oct	6	16	383	98	79	243	-	803
Nov	17	8	329	96	72	314	-	810
Dec	30	19	400	86	78	342	-	906
Total			5,075	1,345	1,001	3,659	-	11,079

PacifiCorp
Attachment 9a3 - Load (Two Years Prior)

2013

Column			OATT (Part III - Network Service)													
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f
Customer Class	Day	Time	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clark PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Noble Americas NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	Total NFO
Jan	14	18	8,825	4.98	3.41	28.83	1.22	-	0.13	25.37	0.28	50.71	0.00	0.00	-	115
Feb	11	8	8,052	5.72	3.55	21.72	1.19	-	1.96	24.66	1.17	46.12	0.00	0.00	-	106
March	4	8	7,780	5.45	3.56	27.28	1.19	0.31	0.07	23.91	1.29	45.38	0.01	0.00	-	108
April	9	8	7,338	5.60	3.07	21.69	0.96	-	9.64	23.86	0.22	42.05	0.29	0.86	-	108
May	14	16	8,106	5.09	2.70	9.21	0.38	-	13.83	26.60	0.31	41.30	0.55	2.88	-	103
Jun	28	16	9,833	5.45	3.58	12.43	0.33	-	0.28	31.24	0.27	50.31	0.64	3.39	2.28	110
Jul	1	16	10,507	5.61	3.96	14.36	0.34	0.03	0.08	32.12	0.19	52.13	0.64	3.27	2.37	115
Aug	19	15	9,571	5.54	3.57	11.54	0.31	-	0.08	30.66	0.20	55.24	0.62	2.70	2.62	113
Sept	5	16	8,816	5.85	2.82	9.72	0.30	0.08	0.39	25.34	0.20	57.40	0.53	2.88	2.17	108
Oct	30	8	7,512	5.87	3.16	23.50	-	-	0.07	21.94	0.24	39.02	0.00	0.00	3.21	97
Nov	21	18	8,190	5.54	3.19	23.51	1.15	0.29	2.33	25.25	1.19	48.69	0.00	0.00	3.49	115
Dec	9	18	9,451	6.19	3.38	32.80	1.20	0.37	0.18	25.95	0.73	56.35	0.00	0.00	3.59	131
Total			103,981	67	40	237	9	1	29	317	6	585	3	16	20	1,329

Column			Other Service					
			j1	j2	j3	j4	j5	j
Customer Class	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Deseret OS 263	Deseret OS RS 436	Total OS
Jan	14	18	411	114	65	350	-	941
Feb	11	8	307	78	78	335	-	798
March	4	8	280	70	87	304	-	741
April	9	8	305	70	54	277	-	706
May	14	16	364	109	95	368	-	936
Jun	28	16	607	184	129	302	-	1,222
Jul	1	16	632	186	135	325	-	1,278
Aug	19	15	550	172	77	349	-	1,148
Sept	5	16	572	155	83	313	-	1,124
Oct	30	8	341	57	79	228	-	705
Nov	21	18	355	81	74	320	-	829
Dec	9	18	438	106	109	343	-	997
Total			5,161	1,383	1,066	3,814	-	11,424

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	(435,114,329)
1110000	146200	A/Amort-Oth Intang	(94,800,959)
1110000	146201	A/Amort-Hydr-Klamath	683,482
1110000	146210	A/Amort-Oth Lic/Hydr	(13,941,125)
1110000	146230	A/Amort-LsHld Imprmt	(16,627,348)
Attachment 5 input: Total Accumulated Amortization			(559,800,280)

**PacifiCorp
Attachment 11 - Prepayments**

Prepayments Detail - 2015

FERC Account	Account Number	Account Description	Category	Prior Year-end Balance	Current Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Dam	Plant-related	\$ 2,179,964	\$ 2,201,687	\$ 2,190,826			\$ 2,190,826	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 4,468,325	\$ 4,262,188	\$ 4,365,257			\$ 4,365,257	
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -				\$ -
	132016	Prep Ins-Minority Owned Plants	Other	\$ 348,197	\$ 353,349	\$ 350,773	\$ 350,773			
	132045	Prepaid Workers Compensation	Labor-related	\$ 181,288	\$ 203,981	\$ 192,635				\$ 192,635
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 1,937,444	\$ 1,130,693	\$ 1,534,068				\$ 1,534,068
	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	\$ 11,851,143	\$ 11,864,822	\$ 11,857,982			\$ 11,857,982	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000			
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 519,897	\$ 727,667	\$ 623,782	\$ 623,782			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 633,634	\$ 579,128	\$ 606,381	\$ 606,381			
	132096	Prepaid RECs for RPS (WA)	Other	\$ (61,209)	\$ -	\$ (30,605)	\$ (30,605)			
	132097	Prepaid CA GHG Cap & Trade Allowances	Other	\$ 6,556,730	\$ 6,356,831	\$ 6,456,781	\$ 6,456,781			
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesa	Other	\$ 165,230	\$ 3,038,770	\$ 1,602,000	\$ 1,602,000			
	132310	Prepaid Rating Agency Fees	Plant-related	\$ 29,745	\$ 32,792	\$ 31,268			\$ 31,268	
	132320	Prepaid Surety Bond	Other	\$ 158,745	\$ 158,745	\$ 158,745	\$ 158,745			
	132603	Other Prepay-Ashton Plant Land	Other	\$ 3,110	\$ 2,074	\$ 2,592	\$ 2,592			
	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -			
	132620	Prepayments - Water Rights Lease	Other	\$ 1,101,448	\$ 1,476,100	\$ 1,288,774	\$ 1,288,774			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 334,556	\$ 557,594	\$ 446,075	\$ 446,075			
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -			
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ 355,000	\$ 286,250	\$ 320,625	\$ 320,625			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -	\$ -	\$ -	\$ -			
	132650	Prepaid Dues	Other	\$ 5,641,550	\$ 7,036,052	\$ 6,338,801	\$ 6,338,801			
	132700	Prepaid Rent	Plant-related	\$ 42,667	\$ 42,667	\$ 42,667			\$ 42,667	
	132705	Prepaid Pole Contact Rental	Other	\$ 325,283	\$ 326,051	\$ 325,667	\$ 325,667			
	132740	Prepaid O&M - Wind	Other	\$ -	\$ -	\$ -	\$ -			
	132755	Prepaid Aircraft Maint	Labor-related	\$ 10,622	\$ -	\$ 5,311				\$ 5,311
	132825	Prepaid LGIA Transmission	Other	\$ -	\$ 968,541	\$ 484,270	\$ 484,270			
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 983,688	\$ 983,688	\$ 983,688	\$ 983,688			
	132900	Prepayments - Other	Labor-related	\$ 1,324,544	\$ 1,274,957	\$ 1,299,750				\$ 1,299,750
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 861,967	\$ 876,202	\$ 869,085	\$ 869,085			
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 2,671,244	\$ 2,723,258	\$ 2,697,251	\$ 2,697,251			
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 345,591	\$ 349,195	\$ 347,393	\$ 347,393			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -				\$ -
	132910	Prepayments - Hardware & Software	Labor-related	\$ 8,098,928	\$ 7,162,884	\$ 7,630,906				\$ 7,630,906
	132926	Prepaid Royalties	Other	\$ 842,957	\$ -	\$ 421,479	\$ 421,479			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (163,314)	\$ (142,241)	\$ (152,777)			\$ (152,777)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (1,077,819)	\$ (654,062)	\$ (865,940)	\$ (865,940)			
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,241,132	\$ 796,303	\$ 1,018,718	\$ 1,018,718			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,553,081	\$ 2,548,547	\$ 2,550,814	\$ 2,550,814			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -	\$ -	\$ -	\$ -			
	203000	Discount on Short-Term Securities	Other	\$ 472	\$ 1,444	\$ 958	\$ 958			
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -			
		Total Prepayments		\$ 54,470,840	\$ 57,531,155	\$ 56,000,998	\$ 27,003,105	\$ -	\$ 18,335,222	\$ 10,662,670

Allocator	0.000%	100.000%	26.274%	7.882%
Total Allocated to Transmission by Category	\$ -	\$ -	\$ 4,817,383	\$ 840,384

Appendix A input: **Total Allocated to Transmission** **\$ 5,657,767**

PacifiCorp
Attachment 12 - Plant Held for Future Use

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

	Prior year	Current year
Hazelwood Substation	161,944	161,944
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Aeolus Substation	1,013,577	1,013,577
Anticline Substation	964,043	964,043
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	3,657,534	3,657,534

	Prior year	Current year
Total - PacifiCorp	214.47d	23,319,217
		23,319,217

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	5,056,057	n/a	1
BPA Malin RS 368	270,709	n/a	1
BPA GTA S. Idaho RS 299	1,883,212	n/a	1
Cowlitz RS 234	160,502	n/a	1
Deseret RS 280	n/a	106.2	0
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	67,672	n/a	1
Idaho RS 203 - Jim Bridger Pumps	14,927	n/a	1
Moon Lake RS 302	19,262	n/a	1
Pacific Gas and Electric RS 607	14,500,000	n/a	1
Pacific Gas and Electric RS 298	226,579	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	75,184	n/a	1
Southern Cal Edison RS 298	226,579	n/a	1
Tri-State RS 123	(9,557)	n/a	1
USBR Crooked River RS 67	9,390	n/a	1
USBR Weber Basin RS 286	27,091	n/a	1
UAMPS RS 297	n/a	512.2	0
UMPA RS 637	n/a	103.8	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	n/a	330.0	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	57,146	n/a	1
Additional OS Revenue Credit	88,995	n/a	1
Att 3 input: Total OS contract revenue credits	23,548,070	1,052.2	

Short-term revenue

Short-term firm

PacifiCorp Commercial and Trading (C&T)	30,555,057
Third parties	1,797,181
Total short-term firm	32,352,238

Short-term non-firm

PacifiCorp Commercial and Trading (C&T)	80,250,507
Third parties	8,325,398
Total short-term non-firm	88,575,905

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	110,805,564
Third parties	10,122,579
Att. 3 input: Total short term-firm and non-firm revenue	120,928,143

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

Appendix A Line	Operation to apply to monthly input columns at right	Appendix A input value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	Prior Year	Current Year (month end)											
					(month end)	December	January	February	March	April	May	June	July	August	September	October	November
86	13-month average	7,111,415,154	Bonds (221)	Form 1, pg 112, ln 18 c,d	7,031,538,000	7,031,538,000	7,031,538,000	7,031,538,000	7,031,538,000	7,031,538,000	7,281,538,000	7,166,538,000	7,166,538,000	7,166,538,000	7,159,339,000	7,159,339,000	7,159,339,000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	12,859,624	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	13,185,043	13,102,807	13,020,570	12,938,334	12,856,097	12,773,861	13,011,624	12,926,721	12,841,818	12,756,915	12,672,012	12,587,109	12,502,206
92	13-month average	33,577,276	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	34,036,382	33,785,474	33,534,565	33,283,656	33,032,747	32,781,839	34,181,831	34,085,533	33,919,275	33,860,480	33,597,106	33,333,732	33,071,963
93	13-month average	6,751,859	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	7,184,006	7,108,862	7,033,719	6,958,575	6,883,432	6,808,288	6,733,145	6,669,586	6,606,028	6,542,469	6,478,911	6,415,353	6,351,794
94	13-month average	74,613	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	80,126	79,207	78,288	77,369	76,450	75,532	74,613	73,694	72,775	71,856	70,937	70,019	69,100
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum	356,471,778	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, ln 33 i	29,540,747	29,505,038	29,502,160	29,475,455	29,360,205	29,387,644	29,652,862	29,960,155	29,955,085	29,962,506	29,907,864	29,896,698	29,906,105
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	4,088,677	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	333,145	333,145	333,145	333,145	333,145	333,145	337,544	345,742	346,543	348,277	348,277	348,277	348,291
100	12-month sum	832,212	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	75,144	75,144	75,144	75,144	75,144	75,144	75,144	63,558	63,558	63,558	63,558	63,558	63,558
101	12-month sum	11,026	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	919
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,476	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	7,458,553,611	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	7,755,665,048	7,817,321,807	7,401,906,247	7,439,330,211	7,469,684,609	7,270,378,428	7,361,115,378	7,450,764,491	7,286,556,756	7,356,073,568	7,396,360,201	7,453,549,178	7,502,489,726
114	13-month average	147,464,388	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	142,148,647	142,448,400	142,724,402	143,334,432	144,579,785	144,073,884	145,501,091	147,501,933	146,782,483	151,591,948	153,731,906	155,012,599	155,605,538
115	13-month average (enter negative)	(13,306,314)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(13,665,680)	(13,619,912)	(13,574,144)	(13,528,375)	(13,482,607)	(13,436,838)	(13,391,070)	(13,345,301)	(13,299,533)	(13,253,765)	(13,207,996)	(13,162,228)	(12,014,638)
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 hedge (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, 2015)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,912,829
Bus	1,405,336
Fire Protection	986,945
Foundation And Substructure	2,292,746
Insulator	68,954
Lightning Arrester	260,212
Misc	1,579,794
Relay And Control	2,530,494
Steel Structure	274,163
Step-Up Transformer	142,234,210
Total 353.4 Class Assets	156,573,494
Wind Generation Facilities	78,235,022
34.5 kV Facilities	7,832,460
Appendix A input: Total Assets to Exclude	242,640,976

**PacifiCorp
Attachment 16 - Unfunded Reserves**

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

Description	Account Calculator	Reserve type	Accrued Liability:		Charged to:		Prior year	Current Year	Projection	By Category				Total Transmission-related Unfunded Reserves	
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end	Beg-/End-of-Year Average	Category	100% Transmission	Plant	Labor		Other
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555.67	(6.3)	(6.2)	(6.2) 0	Other	0			(6.241)	
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555.67	(0.5)	(3.1)	(1.8) 0	Other	0			(1.808)	
Avian	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	(2.5)	0.0	(1.3) 0	Other	0			(1.250)	
Lidar (Wood Hollow)	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	(1.0)	(1.0)	(1.0) 0	Other	0			(1.000)	
Idaho Unreserved Use Penalties	Estimate by PE Legal	Unfunded	248070	242	506020	565.25	0.0	0.0	0.0 0	Other	0			0.000	
ST Cotter - Gadsby Turbine	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	0.0	(0.1)	(0.1) 0	Other	0			(0.073)	
Lake Side Turbine Settlement - Siemens	Estimate by PE Legal	Unfunded	248070	242	545500 / 148000	107	0.0	0.0	0.0 0	Other	0			0.000	
Chehalis Water Rights - City of Chehalis	Estimate by PE Legal	Unfunded	248070	242	545500 / 148000	107	0.0	0.0	0.0 0	Other	0			0.000	
Employment Claims	Estimate by PE Legal	Unfunded	248070	242	545500	555.25	0.0	(0.1)	(0.0) 0	Other	0			(0.035)	
Cline Falls - Central Oregon Irrigation District	Estimate by PE Legal	Unfunded	248070	242	545500	555.25	0.0	0.0	0.0 0	Other	0			0.000	
BPA Short Distance Discount (SDD)	Estimate by PE Legal	Unfunded	248070	242	506059	565.1	0.0	(3.2)	(1.6) 0	Other	0			(1.616)	
L-T Accrued Settlement Provision (USA Power Settlement)	Estimate by PE Legal	Unfunded	289950	253.99	545502	426.5	(119.1)	(121.6)	(120.3) 0	Other	0			(120.344)	
AES Wind Generation Inc. - Rock River 1 Curtailment Complaint	Estimate by C&T	Unfunded	248025	242	505214	555.63	(0.2)	(0.2)	(0.2) 0	Other	0			(0.207)	
EWEB Reserve	Estimate by C&T	Unfunded	248025	242	505214	555.63	(1.1)	(0.3)	(0.7) 0	Other	0			(0.718)	
Idaho Power Physical Loss (Bridger) - Reserve for Dispute	Estimate by C&T	Unfunded	248025	242	505206	555.25	(2.2)	0.0	(1.1) 0	Other	0			(1.081)	
Deseret Physical Loss - Reserve for Dispute	Estimate by C&T	Unfunded	248025	242	505206	555.25	(0.2)	(0.2)	(0.2) 0	Other	0			(0.202)	
BPA - Swift PTP SDD	Estimate by C&T	Unfunded	248025	242	506050	565.46	0.0	(0.7)	(0.3) 0	Other	0			(0.327)	
Accum Provision for Rate Refunds	Estimate by PacTrans	Unfunded	284100	229	301913	456.199	(1.9)	(0.1)	(1.0) 0	Other	0			(0.969)	
Trapper Mine Reclamation Obligation	Estimate based upon 54¢ per ton of	Unfunded	289517	253.3	515100	501.1	(5.6)	(5.9)	(5.7) 0	Other	0			(5.739)	
Accrued Right-of-Way Obligation	Estimate by RMP Finance	Unfunded	289955	253.99	582300	566 / 589	(2.2)	(2.6)	(2.4) 0	Other	0			(2.400)	
Injuries & Damages Reserve Risk	Known	Unfunded	280311	228.21	545050	925	(65.9)	(53.8)	(59.8) 0	Labor	0		(59.833)		
Injuries & Damages Reserve Risk (Insurance Recovery Rec)	Known	Unfunded	116925	228.25	545050	925	50.1	27.2	38.7 0	Labor	0		38.669		
Provision for Customer A/R (CSS)	Calculated and Known Items	Unfunded	118100	144	550750	904	(6.0)	(6.1)	(6.1) 0	Other	0			(6.064)	
Provision for Other A/R (OAR)	Calculated and Known Items	Unfunded	118150	144	550750	904	(0.0)	(0.0)	(0.0) 0	Other	0			(0.009)	
Provision for Other A/R (Joint Use)	Accrual based on 100% of Fines & S	Unfunded	118155	172	301989	454.1	(0.1)	(0.1)	(0.1) 0	Other	0			(0.064)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue -	Unfunded	118157	144	550776	904.2	(0.9)	(0.8)	(0.8) 0	Other	0			(0.813)	
Provision for Doubtful Debts - Other	Known	Unfunded	118168	144	550750	904	(0.1)	(0.1)	(0.1) 0	Other	0			(0.066)	
Bad Debt Reserve - Transmission	Known	Unfunded	118175	144	550775	904	(0.1)	(0.1)	(0.1) 0	Other	0			(0.061)	
Provision for Unbilled Revenue PP	Calculated and Known Items	Unfunded	118200	173	301119	440.1	(0.3)	(0.3)	(0.3) 0	Other	0			(0.271)	
Provision for Unbilled Revenue RMP	Calculated and Known Items	Unfunded	118300	173	301119	440.1	(0.4)	(0.4)	(0.4) 0	Other	0			(0.410)	
Inventory Reserve - Power Supply	Known - Calculated	Unfunded	120930	154.99	516400	557	(0.3)	(0.6)	(0.5) 0	Other	0			(0.471)	
Inventory Reserve - Power Delivery	Known - Calculated	Unfunded	120931	154.99	516900	707.1 / 707.2	(1.6)	0.0	(0.8) 0	Other	0			(0.822)	
Inventory Reserve - RMP (T&D)	Calc by RMP Finance	Unfunded	120932	154.99	516900	707.1 / 707.2	0.0	(1.6)	(0.8) 0	Other	0			(0.780)	
Inventory Reserve - PP (T&D)	Calc by PP Finance	Unfunded	120933	154.99	516900	707.1 / 707.2	0.0	(0.8)	(0.4) 0	Other	0			(0.389)	
Construction Work-in-Progress (CWIP) Reserve	Calculated	Unfunded	148001	107	554990	557 / 598	(1.5)	(1.9)	(1.7) 0	Other	0			(1.719)	
Uncollectible Weatherization Loans Reserve	Historical Trend Judgment	Unfunded	162010	124.9	550750	904	(0.1)	(0.1)	(0.1) 0	Other	0			(0.101)	
Provision for Unbilled Severance Tax Cap (Chevron Mining Co.)	Estimate by Mining	Unfunded	210649	232	515100	501.1	(2.8)	0.0	(1.4) 0	Other	0			(1.422)	
Accrual - Severance Payments	Known	Unfunded	235190	232	500700	920	(0.5)	(0.5)	(0.5) 0	Labor	0		(0.532)		
Annual Incentive Plan (AIP)	Calculated plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	0.0 0	Labor	0			0.000	
401(K) Discretionary 1% Company Match	Calculated plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.8)	(1.9)	(1.9) 0	Labor	0			(1.855)	
Safety Awards Payable	Calculated plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	(2.7)	(2.6)	(2.6) 0	Labor	0			(2.622)	
Citi Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	550500	921	(0.3)	(0.1)	(0.2) 0	Labor	0			(0.192)	
Environmental Liabilities - Centralia Plant	Estimate by Environmental Engr	Unfunded / Gains Given Back to Customers	288601	253.99	140709	102	(0.1)	0.0	(0.0) 0	Other	0			(0.048)	
Environmental Liabilities - Centralia Mine (J.O.)	Estimate by Environmental Engr	Unfunded / Gains Given Back to Customers	288602	253.99	140709	102	(0.0)	0.0	(0.0) 0	Other	0			(0.025)	
Environmental Liabilities - Centralia Mine (PCorp)	Estimate by Environmental Engr	Unfunded / Gains Given Back to Customers	288603	253.99	140709	102	(0.0)	0.0	(0.0) 0	Other	0			(0.023)	
Vacation Accrual IBEW 57	Calculated by Payroll	Unfunded	248181	242	500515	Follows Labor	(3.2)	(2.9)	(3.1) 0	Labor	0			(3.058)	
Vacation Accrual IBEW 125	Calculated by Payroll	Unfunded	248182	242	500517	Follows Labor	(1.7)	(1.7)	(1.7) 0	Labor	0			(1.696)	
Vacation Accrual IBEW 659	Calculated by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.0)	(2.1)	(2.1) 0	Labor	0			(2.067)	
Personal Time Accrual IBEW 57 - Laramie	Calculated by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.0)	(0.0) 0	Labor	0			(0.028)	
Personal Time Accrual UWUA 127	Calculated by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.7)	(3.6)	(3.6) 0	Labor	0			(3.636)	
Personal Time Accrual UWUA 197	Calculated by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.1)	(0.1)	(0.1) 0	Labor	0			(0.120)	
Personal Time Accrual Non-Union	Calculated by Payroll	Unfunded	248189	242	500516	Follows Labor	(15.7)	(15.5)	(15.6) 0	Labor	0			(15.593)	
Sick Leave Accrual IBEW 57	Calculated by Payroll	Unfunded	248195	242	500515	Follows Labor	(6.0)	(6.1)	(6.0) 0	Labor	0			(6.020)	
Supplemental Pension Benefits (Retirement Allowances)	Pension - Known by HR/Payroll	Unfunded	280349	228.3	501106	426.5	(2.3)	(2.2)	(2.3) 0	Other	0			(2.257)	
Pension - Local 57	Pension - Calculated - Actuary	Unfunded	280350	228.35	501105	Follows Labor	(0.7)	(0.7)	(0.7) 0	Labor	0			(0.679)	
FAS 158 SERP Liability	SERP - Calculated - Actuary	Unfunded	280465	228.35	501115	920 / 426.5	(63.0)	(59.3)	(61.1) 0	Labor	0			(61.118)	
FAS 158 SERP Accumulated Other Comprehensive Income	SERP - Calculated - Actuary	Accum OCI/partially offsetting unfunded SERP liability	299107	219	0	0	22.0	19.4	20.7 0	Labor	0		20.694		
FAS 112 Book Reserve	Post-Employ - Calculated - Actuary	Unfunded	280330	228.3	501160	920	(34.1)	(31.6)	(32.9) 0	Labor	0			(32.865)	
Wasatch Worker's Compensation Reserve	Post-Employ - Calculated - Actuary	Unfunded	280490	228.3	501160	920	(3.3)	(3.1)	(3.2) 0	Labor	0			(3.183)	
Totals							(292.1)	(299.0)	(295.6)			0.000	0.000	(135.735)	(159.820)

Allocators	100.000%	23.194%	7.882%	0.000%
Total (\$ millions)	0.000	0.000	(10.698)	0.000

Appendix A input (10,698,010)

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

FERC Acct	Description	2015 Expense
4265000	OTHER DEDUCTIONS	(55)
5020000	STEAM EXPENSES	(3,030)
5060000	MISC STEAM PWR EXP	(2,080,975)
5063000	MISC STEAM JVA CR	229,339
5120000	MANT OF BOILR PLNT	(7,488)
5140000	MAINT MISC STM PLN	(9,586)
5350000	OPER SUPERV & ENG	(188,979)
5390000	MSC HYD PWR GEN EX	(123,702)
5480000	GENERATION EXP	(9,829)
5490000	MIS OTH PWR GEN EX	(41,592)
5530000	MNT GEN & ELEC PLT	(13,226)
5560000	SYS CTRL & LD DISP	(10,836)
5570000	OTHER EXPENSES	(645,575)
5600000	OPER SUPERV & ENG	(312,622)
5612000	LD - MONITOR & OPER	(62,544)
5615000	REL PLAN & STDS DEV	(12,554)
5660000	MISC TRANS EXPENSE	(3)
5680000	MNT SUPERV & ENG	(39,963)
5700000	MAINT STATION EQIP	(14,207)
5710000	MAINT OVHD LINES	(2,526)
5800000	OPER SUPERV & ENG	(361,022)
5810000	LOAD DISPATCHING	(169,020)
5850000	STRT LGHT-SGNL SYS	(8,695)
5880000	MSC DISTR EXPENSES	(44,558)
5900000	MAINT SUPERV & ENG	(240,415)
5920000	MAINT STAT EQUIP	(89,791)
5930000	MAINT OVHD LINES	(12,498)
5950000	MAINT LINE TRNSFRM	(24,204)
5970000	MNT OF METERS	(30,551)
5980000	MNT MISC DIST PLNT	(25,142)
7071000	LBR CLR - RMP	(1,564,734)
7072000	LBR CLR - PACPWR	(667,278)
7081000	Stores Exp CLR - RMP	(122,018)
7082000	Stores Exp CLR - PP	(97,362)
9010000	SUPRV (CUST ACCT)	(65,844)
9020000	METER READING EXP	(354,658)
9030000	CUST RCRD/COLL EXP	(4,379)
9031000	CUST RCRD/CUST SYS	(38,833)
9032000	CUST ACCTG/BILL	(62,547)
9033000	CUST ACCTG/COLL	(46,329)
9036000	CUST ACCTG/COMMON	(232,164)
9050000	MISC CUST ACCT EXP	0
9070000	SUPRV (CUST SERV)	(504)
9080000	CUST ASSIST EXP	(37,472)
9084000	DSM DIRECT	(22,616)
9086000	CUST SERV	(122,748)
9090000	INFOR/INSTRCT ADV	(1,959)
9200000	ADMIN & GEN SALARY	(1,186,575)
9350000	MAINT GENERAL PLNT	(15,780)
Attachment 5 input: Total PBOP		(8,999,649)

Notes:

Total expense is negative for 2015. 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 2015 as compared to 2014 is primarily due to changes in actuarial assumptions.

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	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,818,716
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	2,106,756
5	(561.5) Reliability, Planning and Standards Development	321.89b	1,326,587
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,252,059
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,252,059
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	13,440,780
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.762758
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06356
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01467
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00293
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00210
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.18
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

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 True-up 2015 Form 1 data True-up
Allocators				
Wages & Salary Allocation Factor				
1	Transmission Wages Expense		354.21b	25,137,301
2	Total Wages Expense		354.28b	356,682,932
3	Less A&G Wages Expense		354.27b	37,744,556
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	318,938,376
5	Wages & Salary Allocator		(Line 1 / Line 4)	7.8816%
Plant Allocation Factors				
6	Electric Plant in Service	(Note M)	Attachment 5	26,216,017,725
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	8,549,973,877
8	Accumulated Amortization	(Note N)	Attachment 5	557,692,519
9	Total Accumulated Depreciation		(Line 7 + 8)	9,107,666,396
10	Net Plant		(Line 6 - Line 9)	17,108,351,329
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	5,855,025,955
12	Gross Plant Allocator		(Line 11 / Line 6)	22.3338%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	4,303,482,444
14	Net Plant Allocator		(Line 13 / Line 10)	25.1543%
Plant Calculations				
Plant In Service				
15	Transmission Plant In Service	(Note M)	Attachment 5	5,682,605,094
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	0
17	Total Transmission Plant		(Line 15 + Line 16)	5,682,605,094
18	General Plant	(Note N)	Attachment 5	1,309,186,712
19	Intangible Plant	(Note N)	Attachment 5	878,463,799
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,187,650,511
21	Wage & Salary Allocator		(Line 5)	7.8816%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	172,420,861
23	Land Held for Future Use	(Notes B & L)	Attachment 5	3,657,534
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	5,858,683,489

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 True-up
				2015 Form 1 data True-up
Accumulated Depreciation and Amortization				
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	1,468,207,066
26	Accumulated General Depreciation	(Note N)	Attachment 5	499,668,028
27	Accumulated Amortization	(Note N)	(Line 8)	557,692,519
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,057,360,547
29	Wage & Salary Allocator		(Line 5)	7.8816%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	83,336,445
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	1,551,543,511
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	4,307,139,979
Adjustments To Rate Base				
Accumulated Deferred Income Taxes				
33	ADIT net of FASB 106 and 109		Attachment 1A	(990,927,429)
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	(141,450)
Unfunded Reserves				
36	Unfunded Reserves		Attachment 16	(11,445,423)
Prepayments				
37	Prepayments	(Note K & N)	Attachment 11	5,452,477
Abandoned Plant				
38	Unamortized Abandoned Plant	(Note O)		0
Materials and Supplies				
39	Undistributed Stores Expense	(Note N)	Attachment 5	0
40	Wage & Salary Allocator		(Line 5)	7.8816%
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0
42	Construction Materials & Supplies	(Note N)	Attachment 5	122,962,321
43	Wage & Salary Allocator		(Line 5)	7.8816%
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	9,691,342
45	Transmission Materials & Supplies	(Note N)	Attachment 5	572,189
46	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	10,263,530
Cash Working Capital				
47	Operation & Maintenance Expense		(Line 75)	69,750,161
48	1/8th Rule	(Note S)	Zero	0.0%
49	Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)	0
Network Upgrade Balance				
50	Network Upgrade Balance	(Note N)	Attachment 5	(43,948,189)
51	Total Adjustment to Rate Base		(Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,030,746,483)
52	Rate Base		(Line 32 + Line 51)	3,276,393,495

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 True-up
				2015 Form 1 data True-up
Operations & Maintenance Expense				
Transmission O&M				
53	Transmission O&M		Attachment 5	215,095,477
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	10,252,059
55	Less: Account 565		Attachment 5	148,425,345
56	Transmission O&M		(Lines 53 - 55)	56,418,073
Allocated Administrative & General Expenses				
57	Total A&G		323.197b	134,217,341
58	Less Actual PBOP Expense Adjustment		Attachment 5	0
59	Less Property Insurance Account 924		323.185b	15,938,310
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	89,288
61	Less Regulatory Commission Exp Account 928	(Note D)	323.189b	22,275,686
62	Less General Advertising Exp Account 930.1		323.191b	319
63	Less Membership Dues	(Note C)	Attachment 5	154,650
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	95,759,088
65	Wage & Salary Allocator		(Line 5)	7.8816%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	7,547,304
Directly Assigned A&G				
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	2,225,157
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)	2,225,157
70	Property Insurance Account 924	(Note F)	Attachment 5	15,938,310
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)	15,938,310
73	Gross Plant Allocator		(Line 12)	22.3338%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	3,559,626
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	69,750,161
Depreciation & Amortization Expense				
Depreciation Expense				
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	99,238,672
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	40,666,418
78	Intangible Amortization	(Note H)	Attachment 5	36,050,777
79	Total		(Line 77 + Line 78)	76,717,195
80	Wage & Salary Allocator		(Line 5)	7.8816%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	6,046,507
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	105,285,179
Taxes Other Than Income				
84	Taxes Other than Income Taxes		Attachment 2	34,427,840
85	Total Taxes Other than Income Taxes		(Line 84)	34,427,840

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 True-up 2015 Form 1 data True-up
Return \ Capitalization Calculations				
Long-Term Debt				
86	Account 221 Bonds		Attachment 14	7,111,415,154
87	Less Account 222 Reacquired Bonds		Attachment 14	0
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14	0
89	Account 224 Other Long-term Debt		Attachment 14	0
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	7,111,415,154
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	12,859,624
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	33,577,276
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	6,751,859
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	74,613
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	7,058,301,008
Long Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	356,471,778
98	Less Hedging Expense	(Note R)	Attachment 14	0
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	4,088,677
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	832,212
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	11,026
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
103	Total Long Term Debt Cost		Sum Lines 97 through 102	361,381,642
Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued		Attachment 14	2,397,600
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14	0
106	Account 207 Premium on Preferred Stock		Attachment 14	0
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	0
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14	0
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14	0
110	Total Preferred Stock		Sum Lines 104 through 109	2,397,600
111	Preferred Dividend		Attachment 14 (Enter positive)	161,902
Common Stock				
112	Proprietary Capital		Attachment 14	7,458,553,511
113	Less: Total Preferred Stock		(Line 110)	2,397,600
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	147,464,388
115	Less: Account 219		Attachment 14	(13,306,314)
116	Total Common Stock		Sum Lines 112 through 115	7,321,997,838

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

Shaded cells are inputs			Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 True-up
					2015 Form 1 data True-up
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	49.26%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	50.72%
<hr/>					
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.12%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
<hr/>					
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.52%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	4.97%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.4940%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	245,532,725
<hr/>					
Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate		(Note G)		35.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%
131	T	$T = 1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p) =$			37.951%
132	T / (1-T)				61.163%
ITC Adjustment					
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(1,196,440)
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(1,928,218)
135	Income Tax Component =	$(T/1-T) * Investment\ Return * (1-(WCLTD/ROR)) =$		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	99,631,569
136	Total Income Taxes			(Line 134 + Line 135)	97,703,350

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 True-up
				2015 Form 1 data True-up
Revenue Requirement				
Summary				
137	Net Property, Plant & Equipment		(Line 32)	4,307,139,979
138	Total Adjustment to Rate Base		(Line 51)	(1,030,746,483)
139	Rate Base		(Line 52)	3,276,393,495
140	Total Transmission O&M		(Line 75)	69,750,161
141	Total Transmission Depreciation & Amortization		(Line 83)	105,285,179
142	Taxes Other than Income		(Line 85)	34,427,840
143	Investment Return		(Line 127)	245,532,725
144	Income Taxes		(Line 136)	97,703,350
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	552,699,256
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
146	Transmission Plant In Service		(Line 15)	5,682,605,094
147	Excluded Transmission Facilities	(Note J)	Attachment 15	242,640,976
148	Included Transmission Facilities		(Line 146 - Line 147)	5,439,964,118
149	Inclusion Ratio		(Line 148 / Line 146)	95.73%
150	Gross Revenue Requirement		(Line 145)	552,699,256
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	529,099,606
Revenue Credits				
152	Revenue Credits		Attachment 3	152,695,083
153	Net Revenue Requirement		(Line 151 - Line 152)	376,404,523
Net Plant Carrying Charge				
154	Gross Revenue Requirement		(Line 150)	552,699,256
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,214,398,028
156	Net Plant Carrying Charge		(Line 154 / Line 155)	13.1145%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	10.7598%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.6154%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE				
159	Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	209,463,180
160	Increased Return and Taxes		Attachment 4	370,018,488
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	579,481,668
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,214,398,028
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	13.7500%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	11.3953%
165	Net Revenue Requirement		(Line 153)	376,404,523
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	4,290,141
168	Interest on Network Upgrade Facilities		Attachment 5	1,520,803
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	382,215,467
Network Service Rate				
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	13,441
171	Rate (\$/MW-year)		(Line 169 / 170)	28,437
172	Network Service Rate (\$/MW-year)		(Line 171)	28,437

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 True-up
			2015 Form 1 data True-up

Notes

- A Line 16 includes New Transmission Plant to be placed in service in the current calendar year. Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- B Includes Transmission portion only.
- C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded from the calculation of the ATRR and charges under the Formula Rate and are subtracted from Total A&G. Total A&G does not include lobbying expenses.
- D Includes all Regulatory Commission Expenses.
- E Includes Regulatory Commission Expenses directly related to transmission service.
- F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$.
- H No change in ROE will be made absent a filing at FERC.
PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its actual PBOP expense.
Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.
- I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.
- J Amount of transmission plant excluded from rates per Attachment 15.
- K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.
- L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2, shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.
- P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.
- R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 – Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.
- S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:
 - (a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does not file a study in the time required, the amount of cash working capital allowance includable in the calculation of the ATRR under the Formula shall be zero dollars (\$0.00) as of June 1, 2014, and shall remain at zero until such time as the Commission, in response to a PacifiCorp filing of a lead-lag study, authorizes a cash working capital allowance;
 - (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 Section 205 filing.
- T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

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	\$529,099,606
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$5,589,191
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$147,105,893
4	Total Revenue Credits	Line 2 + Line 3	\$152,695,083
5	Interest on Network Upgrades	Attachment 5	\$1,520,803
6	Transmission Incentive Credit	Attachment 7	\$4,290,141
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$382,215,467
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	13,441
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$28.437000
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.369750
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.546865
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.109373
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.078124
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$6.84
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$3.26

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(4,143,593,907)	(2,899,531,284)	(1,025,162,012)	15,033,214	(233,933,825)	
2	ADIT-281	Sch. 281 Below	(285,986,998)	(285,986,998)	0	0	0	
3	ADIT-283	Sch. 283 Below	(491,700,316)	(481,476,388)	0	(8,370,903)	(1,853,025)	
4	ADIT-190	Sch. 190 Below	590,565,251	559,970,912	88,912	0	30,505,427	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,330,715,970)	(3,107,023,758)	(1,025,073,100)	6,662,311	(205,281,423)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	25.1543%	7.8816%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(1,025,073,100)	1,675,856	(16,179,367)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(1,039,576,610)
9	Beginning of Year Total (Attachment 1)				(928,379,017)	2,137,994	(16,037,225)	(942,278,248)
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						(990,927,429)

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

Schedule ADIT-190

Description	Form 1 Reference	Total Company	Gas, Prod., Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
		B	C	D	E	F	G
Account 190							
Employee Benefits							
137426	720.500 Accrued Severance	0	0	0	0	0	Severance accruals related to regular employment downsizing.
137414	505.400 Accrued Bonus	0	0	0	0	0	Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive).
137415	505.600 Accrued Vacation	0	0	0	0	0	Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination.
287220	720.560 Pension	42,004,416	42,004,416	0	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWVA pension trust withdrawal obligation.
287300	920.182 LTIP - non current	3,220,027	0	0	0	3,220,027	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323	505.400 Bonus Liab. Elec. - Cash Basis (2.5 mos)	3,921	0	0	0	3,921	Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
287324	720.200 Deferred Comp. Accrual	3,670,279	0	0	0	3,670,279	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500 Severance Accrual - Cash Basis	442,834	0	0	0	442,834	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300 Pension/Retirement Accrual	831,362	831,362	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	9,948,038	0	0	0	9,948,038	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580 Wasach workers comp reserve	1,178,955	0	0	0	1,178,955	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150 FAS 112 Book Reserve - Post	12,011,447	0	0	0	12,011,447	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287413	720.550 Accrued CIC Severance	0	0	0	0	0	Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287447	720.830 Western Coal Carr Ret Med Accrual	4,474,803	0	0	0	4,474,803	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800 FAS 158 Pension Liability	70,991,353	70,991,353	0	0	0	Total unfunded pension liability as required under FAS 158.
287461	720.810 FAS 158 Post-Retirement Liability	22,957,226	22,957,226	0	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	22,496,865	22,496,865	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
137238	730.110 FAS 133 Derivatives - Current	0	0	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
137233	415.838 Curr Liab - Frozen MTM	0	0	0	0	0	Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
287336	730.120 FAS 133 Derivatives - Book	51,737,911	51,737,911	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839 NonCurr Liab - Frozen MTM	41,823,354	41,823,354	0	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.

Regulatory Liabilities:								
137203	705.514	RL OR Def NPC - Current	0	0				Regulatory liability established to record OR Def NPC current portion.
137205	705.518	RL WA Def NPC - Current	0	0	0	0	0	Regulatory liability established to record WA Def NPC current portion.
137213	705.525	RL OR RECs in Rate - Current	0	0	0	0	0	Regulatory liability established to record OR REC's current portion.
137214	705.522	RL UT RECs in Rate - Current	0	0	0	0	0	Regulatory liability established to record UT REC's current portion.
137215	705.523	RL WA RECs in Rate - Current	0	0	0	0	0	Regulatory liability established to record WA REC's current portion.
137221	705.526	RL CA Solar Feed-in Tariff - Current	0	0	0	0	0	Regulatory liability established to record CA solar Feed in Tariff reclass to current.
137224	705.530	RL UT Solar Feed-in Tariff - Current	0	0	0	0	0	Regulatory liability established to record UT solar Feed in Tariff reclass to current.
137228	705.536	RL CA GHG RL - C	0	0	0	0	0	Regulatory liability established to record current portion of regulatory liability for purchase of California greenhouse gas pollution emission allowances.
137229	705.537	RL Other Reg Liabilities - Current	0	0	0	0	0	Regulatory liability established to record current portion of other regulatory liabilities.
137232	415.700	RL - BPA Balancing Acct OR	0	0	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Oregon customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
137234	425.381	RL - BPA Balancing Acct ID	0	0	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
137237	715.720	RL - BPA Balancing Acct WA	0	0	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to WA customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
137241	705.241	RL-Alt Rate Energy Prgm CA	0	0	0	0	0	Regulatory liability established to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
137300	610.144	Reg Liability Current - DSM	0	0	0	0	0	Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
137416	610.142	RL - UT Home Energy	0	0	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
137417	610.143	RL - WA Low Energy Program	0	0	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
137418	705.265	RL - OR Energy Conserv Chrg	0	0	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs.
137419	705.270	RL - Blue Sky OR	0	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137420	705.271	RL - Blue Sky WA	0	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137421	705.272	RL - Blue Sky CA	0	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137422	705.273	RL - Blue Sky UT	0	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137423	705.274	RL - Blue Sky ID	0	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137424	705.275	RL - Blue Sky WY	0	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137425	705.600	RL - OR 2012 GRC Giveback	0	0	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287213	425.381	RL - BPA Balance Act - ID	1,382,645	1,382,645	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Reg Diff - Trojan - WA	(101,882)	(101,882)	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287227	705.531	RL UT Solar Feed-in Tariff - NC	5,250,566	5,250,566	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287229	705.527	RL CA Solar Feed-in Tariff - NC	580,673	580,673	0	0	0	Regulatory liability established to record CA solar Feed in Tariff.
287231	705.519	RL WA Def NPC - Noncurrent	50,161	50,161	0	0	0	Regulatory liability established to record WA Def NPC.
287233	705.515	RL - Deferred Excess NPC - OR - noncurrent	4,477,257	4,477,257	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287237	705.755	RL-Noncurrent Reclass-Other	0	0	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.

287238	705.420	RL - CA GHG Allowance Rev	272,633	272,633	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287239	705.600	RL - OR 2012 GRC Giveback	0	0	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287253	705.400	Reg Lia - OR Inj & Dam Reserve	1,981,034	1,981,034				Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287255	705.451	Reg Lia - OR Property Ins Reserve	0	0	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Lia - ID Property Ins Reserve	187,733	187,733	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Lia - UT Property Ins Reserve	1,627,276	1,627,276	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
287262	100.100	RL ITC	3,782,270	3,782,270	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depr - WY	367,689	367,689	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287274	705.261	RL - Sale of RECs - OR	12,666	12,666	0	0	0	Regulatory liability established to record OR RECs.
287284	610.147	Reg Liability-Other - Balance Reclass	27,902	27,902	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287288	415.804	RTO Grid West N/R - OR	0	0	0	0	0	Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
287299	705.265	RL - OR Energy Conserv Chrg	888,964	888,964	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs.
287304	610.146	OR Reg Asset/Liab Cons	(27,906)	(27,906)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.400	ARO Reg Liabilities	1,507,576	1,507,576	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	NW Power Act - WA	20,735	20,735	0	0	0	NW Power Act is funded by Bonneville Power Administration (BPA). Qualifying customers receive a benefit on their bill from the Company which is subsequently reimbursed by BPA. The Company receives a fixed monthly payment from BPA. The payment is deferred as a credit in this balancing account.
287320	910.560	SMUD Revenue Imputation-UT	0	0	0	0	0	Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual variable contract rate.
287374	100.105	Income Tax WA Flow-through	367,431	367,431	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287438	415.800	RTO Grid West N/R Allowance	0	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization).
287439	415.805	RTO Grid West Notes Rec - WY	0	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287440	415.806	RTO Grid West Notes Rec - ID	0	0	0	0	0	Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287441	605.100	Trojan Decom Cost-Regulatory Asset	2,111,845	2,111,845	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287442	610.135	SB 1149 Costs	0	0	0	0	0	Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149.
287445	610.142	RL - UT Home Energy LifeLine	480,062	480,062	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	RL - WA Low Energy Program	612,722	612,722	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287473	705.270	RL - Blue Sky Program OR	1,137,852	1,137,852	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	78,540	78,540	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	68,469	68,469	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,741,740	1,741,740	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	59,702	59,702	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	183,700	183,700	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.

287486	415.926	RL - Depre		703,968	703,968	0	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287487	415.927	RL - Depre		101,835	101,835	0	0	0	0	Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards										
137402	DTA NOL Carryforward State Current			0	0	0	0	0	0	State net operating loss carryforward for income tax purposes.
137403	DTA State NOL Fed Detriment - Current			0	0	0	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287280	DTA State Charitable Contribution Limit			324,818	324,818	0	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437	DTA Net Operating Loss Carryforwrd-State			79,821,041	79,821,041	0	0	0	0	State net operating loss carryforward for income tax purposes.
287449	DTA Federal Detriment of State NOL			(28,051,051)	(28,051,051)	0	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371	DTA 930.100 Oregon BETC Credits			2,104,918	2,104,918	0	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491	DTA BETC Purchased Credits			2,136,632	2,136,632	0	0	0	0	Oregon state income tax credit carryforward.
287497	DTA BETC Purchased Gain			837,770	837,770	0	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494	DTA Idaho ITC Carryforward			11,092,612	11,092,612	0	0	0	0	Idaho state income tax credit carryforward.
287269	DTA Colorado Tax Credit Carryforward			185,148	185,148	0	0	0	0	Colorado state income tax credit carryforward.
287275	DTA AZ State Tax Credit Carryforward			0	0	0	0	0	0	Arizona state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward			320,577	320,577	0	0	0	0	California state income tax credit carryforward.
Loss Contingencies										
137510	415.815	Ins Resv		0	0	0	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287970	415.815	Ins Rec Accrual		(10,338,412)	(10,338,412)	0	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287498	425.140	USA Power Accrual		46,142,255	46,142,255	0	0	0	0	Accrued liability related to USA Power.
287341	910.530	Injuries & Damages		20,414,768	20,414,768	0	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligations										
287339	105.400	FAS 143 ARO Liability		80,689,134	80,689,134	0	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:										
137235	505.125	Accrued Royalties		0	0	0	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
137400	-----	Valuation Allowance for DTA - Current		0	0	0	0	0	0	Valuation allowance against state tax credits that may not be realized before they expire.
137404	105.154	Section 383 capital loss CF		0	0	0	0	0	0	Capital loss carryforward for income tax purposes pursuant to Internal Revenue Code Section 383.
137405	205.025	PMI Fuel Cost Adjustment		0	0	0	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
137406	205.200	M&S Inventory Write-off		0	0	0	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
137408	220.100	Bad Debts Allowance - Cash		0	0	0	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
137409	425.320	N Umpqua Settlement Agmt		0	0	0	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
137410	505.100	Energy West Accrued Liab		0	0	0	0	0	0	Miscellaneous accrued liabilities related to Energy West Mining Company.
137412	505.150	Misc Current & Accrued Liab		0	0	0	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
137413	505.160	CA PUC Fee		0	0	0	0	0	0	Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance.
137807	-----	Curr def fed tax corr ben of int		0	0	0	0	0	0	Current federal benefit of interest on corrections.
137817	-----	Curr def fed tax unc tax pos ben of int		0	0	0	0	0	0	Current federal benefit of interest on position.
137827	-----	Curr def state tax corr ben of int		0	0	0	0	0	0	Current state benefit of interest on corrections.
287210	505.115	Sales & Use Tax Audit Exp		95,248	95,248	0	0	0	0	Accrual to reserve for sales and use tax.
287211	425.226	Deferred Revenue - Other		36,370	36,370	0	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Rec Joint Owners		1,916,350	1,916,350	0	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Oblig		2,172,294	2,172,294	0	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287217	910.937	LTIP Mark to Mkt Gain/Loss		29,926	0	0	0	0	29,926	To record unrealized gains/losses from the long term incentive plan.
287218	715.805	Eagle Mtn Contract Liab		1,558,982	1,558,982	0	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287219	715.810	Chehalis Mitigation Oblig		505,903	505,903	0	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liab- Reg		8,705,238	8,705,238	0	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liab- NonReg		1,124,314	1,124,314	0	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270	-----	Valuation Allowance for DTA		(9,734,227)	(9,734,227)	0	0	0	0	Valuation allowance against items that may not be realized before they expire.
287289	425.130	Rogue River-Habitat Enhance		7,549	7,549	0	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287290	425.150	Lewis River- LWD Fund Liab		371,174	371,174	0	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue - Citibank		43,443	43,443	0	0	0	0	Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.

287298	205.210	ERC Impairment Reserve	774,200	774,200	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	7,021,449	7,021,449	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	211,623	211,623	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Def Reg Asset-Transmission	88,912	0	88,912	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	2,963,607	2,963,607	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287343	415.120	Def Reg Asset-Foote Creek Contract	0	0	0	0	0	Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.
287344	715.800	Redding Contract - Prepaid	0	0	0	0	0	Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015.
287345	145.030	Distribution O&M Amort of W	0	0	0	0	0	Accrued estimated liability for distribution projects that are estimated to not be recovered.
287349	505.100	Energy West Accrued Liab	245,130	245,130	0	0	0	Miscellaneous accrued liabilities related to Energy West Mining Company.
287354	505.150	Misc Current & Accrued Liab	2,196,563	2,196,563	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287357	425.200	Other Environmental Liabili	0	0	0	0	0	Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
287370	425.215	Unearned Joint Use Pole Con	1,087,114	1,087,114	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agmt	9,535,235	9,535,235	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	6,355,113	6,355,113	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	344,187	344,187	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	1,115,470	1,115,470	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	3,717,365	3,717,365	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	639,167	639,167	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287479	105.221	Safe Harbor Leases - Cholla	37,185,543	37,185,543	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287482	205.025	PMI Fuel Cost Adjustment	1,144,547	1,144,547	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
287489	910.515	Deseret Settlement Rec	166,367	166,367	0	0	0	A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
287807	-----	Non-curr def fed tax cor ben of int	418,227	418,227	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	624,675	624,675	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	54,251	54,251	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	81,030	81,030	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			6	6				
Subtotal - p234			606,211,204	571,142,062	88,912	0	34,980,230	
Less FASB 109 Above if not separately removed			11,171,150	11,171,150	0	0	0	
Less FASB 106 Above if not separately removed			4,474,803	0	0	0	4,474,803	
Total			590,565,251	559,970,912	88,912	0	30,505,427	

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

PacifiCorp

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

	A	B	C	D	E	F	G
Account 281							
Electric:							
287960	----- Accelerated Pollution Control Facilities Depreciation	(285,986,998)	(285,986,998)	0	0	0	Depreciation on pollution control facilities.
Rounding							
Subtotal - p273		(285,986,998)	(285,986,998)	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total		(285,986,998)	(285,986,998)	0	0	0	

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

PacifiCorp

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

Schedule ADIT-282

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
287605	105.147	§1031 Exchange	(172,878)	(172,878)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	§1031 Exchange Normalization Adjustment	(6,993,724)	(6,993,724)	0	0	0	Exclusion of ADIT from §1031 Exchange due pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	163,620	163,620	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	ARO Removal Costs	(57,491,583)	(57,491,583)	0	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	225,516,549	225,516,549	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(1,425,624)	0	0	(1,425,624)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287753	110.100	Book Cost Depletion	0	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	105.120	Book Depreciation	2,677,461,845	2,677,461,845	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	29,490,870	29,490,870	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	5,238,233	5,238,233	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(22,208,480)	(22,208,480)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,532,326	24,532,326	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	2,415,886	2,415,886	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	1,032,155,736	(1,032,155,736)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605		Direct Assignment: Intangible Fixed Assets	0	44,828,256	0	0	(44,828,256)	PowerTax Report #257: Intangible Book Allocation Group.
287605		Direct Assignment: General Fixed Assets	0	189,105,569	0	0	(189,105,569)	PowerTax Report #257: General Book Allocation Group.
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(4,082,623)	0	0	(4,082,623)	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287608	105.223	Cholla SHL NOPA (Lease Amortization)	1,308,621	0	0	1,308,621	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287605	105.165	Coal Mine Development	(4,834,889)	(4,834,889)	0	0	0	Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
287605	105.170	Coal Mine Extension Costs	(5,858,660)	(5,858,660)	0	0	0	Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
287605	105.153	Contract LiabilityBasis Adj - Chehalis	(505,903)	(505,903)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract LiabilityBasis Adj - Eagle Mountain	(2,995,765)	(2,995,765)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	302,715,578	302,715,578	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(234,995,360)	(234,995,360)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	732,574	732,574	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established, CWIP Reserve.
287605	105.141	Debt AFUDC	(234,633,452)	(234,633,452)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(97,546,853)	(97,546,853)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(92,316,928)	(92,316,928)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.

287928	425.310	Hydro Relicensing Obligation	(7,734,136)	(7,734,136)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	----	Federal Tax Bonus Depreciation	0	0	0	0	0	Current federal benefit of interest on corrections.
287605	105.125	Tax Depreciation	(6,239,283,262)	(6,239,283,262)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(85,653,467)	(85,653,467)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	19,232,840	0	0	19,232,840	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.148	Mine Safety Sec. 179E Election	(473,124)	(473,124)	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	(344,200,159)	(344,200,159)	0	0	0	Regulatory liability related to removal costs.
287740	110.200	Percentage Depletion - Temp	0	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	320.210	R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
287648	100.120	RA - Effects of Ratemaking - Fixed Assets	(271,073,480)	(271,073,480)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(48,855)	(48,855)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.159	Reclass to §1031 Exchange Normalization Adj	6,993,724	0	6,993,724	0	0	Reclass to separately state the exclusion of ADIT from §1031 Exchange pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	285,986,998	285,986,998	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	31,280,790	31,280,790	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(415,979,683)	(415,979,683)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(473,513)	(473,513)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(3,425,271)	(3,425,271)	0	0	0	This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(1,015,618)	(1,015,618)	0	0	0	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
287313	105.450	RL - Non-ARO Liability	344,200,159	344,200,159	0	0	0	Regulatory liability related to removal costs.
287605	105.135	Safe Harbor Lease Rate Differential	318,615	318,615	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(238,585,871)	(238,585,871)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(4,409)	(4,409)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	273,913	273,913	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	13,399,273	13,399,273	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	2	2				
Subtotal - p275			(4,414,667,387)	(3,170,604,764)	(1,025,162,012)	15,033,214	(233,933,825)	
Less FASB 109 Above if not separately removed			(271,073,480)	(271,073,480)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(4,143,593,907)	(2,899,531,284)	(1,025,162,012)	15,033,214	(233,933,825)	

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
287847	415.423	Contra RA - PP&E Deer Creek	0	0	0	0	0	Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS.
287849	415.424	Contra RA - Deer Creek Abandonment	9,454,496	9,454,496	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	755,848	755,848	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	9,453	9,453	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,171,183	1,171,183	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	350,522	350,522	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	3,390,224	3,390,224	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	142,575	142,575	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,568,602	1,568,602	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287851	415.417	Contra RA - UMWA Pension - CA	661,368	661,368	0	0	0	Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	2,966,452	2,966,452	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287747	705.240	RA - Alt Rate for Energy Program (CARE) - CA	(1,173)	(1,173)	0	0	0	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287642	105.401	RA - ARO	(24,705,126)	(24,705,126)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(736,045)	(736,045)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
137337	715.721	RA - BPA Balancing Account - WA	0	0	0	0	0	Regulatory asset to record the pass-through benefit to Washington 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.
287997	415.862	RA - CA Mobile Home Park Conversion	(656)	(656)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287984	415.923	RA - Carbon Unrecovered Plant - ID	(908,241)	(908,241)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Carbon Unrecovered Plant - UT	(6,536,379)	(6,536,379)	0	0	0	Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287986	415.925	RA - Carbon Unrecovered Plant - WY	(2,197,719)	(2,197,719)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287760	415.896	RA - Chehalis Generating Facility Deferral - WA	0	0	0	0	0	Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates.
287635	415.500	RA - Cholla Plant Transaction Costs	(674,454)	(674,454)	0	0	0	Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287947	415.501	RA - Cholla Plant Transaction Costs - ID	19,813	19,813	0	0	0	Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287948	415.502	RA - Cholla Plant Transaction Costs - OR	32,335	32,335	0	0	0	Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287949	415.503	RA - Cholla Plant Transaction Costs - WA	58,291	58,291	0	0	0	Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287581	415.824	RA - Contra Pension MMT & CTG - CA	104,654	104,654	0	0	0	Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
287577	415.820	RA - Contra Pension MMT & CTG - OR	1,155,189	1,155,189	0	0	0	Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
137201	415.869	RA - Deferred Excess NPC - CA - Current	0	0	0	0	0	Regulatory asset established for reclass current portion of CA Deferred Excess NPC.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(2,427,280)	(2,427,280)	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
137302	415.886	RA - Deferred Excess NPC - ID - Current	0	0	0	0	0	Regulatory asset established for current portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.

287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(8,499,708)	(8,499,708)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
137304	415.888	RA - Deferred Excess NPC - UT - Current	0	0	0	0	0	Regulatory asset established for current portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(15,342,961)	(15,342,961)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
137306	415.901	RA - Deferred Excess NPC - WY - Current	0	0	0	0	0	Regulatory asset established for current portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(6,231,563)	(6,231,563)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	0	0	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(15,334)	(15,334)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(10,196)	(10,196)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(547,617)	(547,617)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(115,118)	(115,118)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(319,659)	(319,659)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
137200	430.117	RA - Demand Side Management - Current	0	0	0	0	0	Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287614	430.100	RA - Demand Side Management - Noncurrent	(6,945,743)	(6,945,743)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287981	415.920	RA - Depreciation Increase - Idaho	(1,236,793)	(1,236,793)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(753,202)	(753,202)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(2,601,146)	(2,601,146)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclass	0	0	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287648	100.120	RA - Effects of Ratemaking - Fixed Assets - Gross up	(165,796,539)	(165,796,539)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287946	100.105	RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0	0	Regulatory asset established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287840	415.410	RA - Energy West Mining	(91,185,789)	(91,185,789)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(17,501,976)	(17,501,976)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	616,855	616,855	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287738	320.270	RA - FAS 158 Pension Liability	(180,677,865)	(180,677,865)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	(6,352,161)	(6,352,161)	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
137328	425.102	RA - GHG Allowances - CA - Current	0	0	0	0	0	California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO ₂ e of green house gas emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
287975	415.655	RA - GHG Allowances - CA - Non Current	(302,328)	(302,328)	0	0	0	California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO ₂ e of green house gas (GHG) emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(145,162)	(145,162)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(9,931,905)	(9,931,905)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(329,321)	(329,321)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(38,990)	(38,990)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287979	415.917	RA - Naughton Unit #3 Costs - CA	0	0	0	0	0	Book-tax difference associated with Pollution control project costs allocated to CA.

287974	415.916	RA - Naughton Unit #3 Costs - ID	0	0	0	0	0	0	0	0	Book-tax difference associated with Pollution control project costs - ID.
287968	415.914	RA - Naughton Unit #3 Costs - UT	0	0	0	0	0	0	0	0	Book-tax difference associated with Pollution control project costs - UT.
287969	415.915	RA - Naughton Unit #3 Costs - WY	0	0	0	0	0	0	0	0	Book-tax difference associated with Pollution control project costs - WY.
287977	415.885	RA - Noncurrent Reclass - Other	0	0	0	0	0	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
137230	425.104	RA - OR Asset Sale Gain GB - Current	0	0	0	0	0	0	0	0	Regulatory asset established to reclass current portion of OR asset sale gain giveback.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	0	0	0	0	0	0	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback.
137509	415.585	RA - OR Sch 203 Black Cap Solar	0	0	0	0	0	0	0	0	Black Cap Solar Project (Black Cap), a renewable resource, wherein PacifiCorp owns the project rights and the land under the facility, but leases the equipment.
287904	415.845	RA - OR Sch94 Distribution Safety Surcharge	0	0	0	0	0	0	0	0	Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year period for recovery in Oregon.
287942	430.112	RA - Other - Balance Reclass	(27,905)	(27,905)	0	0	0	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287579	415.822	RA - Pension MMT - UT	(214,937)	(214,937)	0	0	0	0	0	0	Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
287972	320.285	RA - Post Employment Costs	(1,296,870)	0	0	0	0	0	(1,296,870)	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt "NEW"	(2,410,570)	(2,410,570)	0	0	0	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287588	415.831	RA - Post-Ret MMT - CA	(19,910)	(19,910)	0	0	0	0	0	0	Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287584	415.827	RA - Post-Ret MMT - OR	(219,775)	(219,775)	0	0	0	0	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287586	415.829	RA - Post-Ret MMT - UT	(211,500)	(211,500)	0	0	0	0	0	0	Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287779	415.850	RA - Powerdale Decommissioning	0	0	0	0	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287864	415.852	RA - Powerdale Decommissioning - ID	(49,392)	(49,392)	0	0	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287866	415.854	RA - Powerdale Decommissioning - WA	0	0	0	0	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287858	415.676	RA - Preferred Stock Redemption - WY	(88,600)	(88,600)	0	0	0	0	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(257,095)	(257,095)	0	0	0	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(41,276)	(41,276)	0	0	0	0	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
287932	415.894	RA - REC Sales Deferral - CA	(18,715)	(18,715)	0	0	0	0	0	0	Deferral of California prepaid renewable energy credit (REC) purchases in compliance with the Renewable Portfolio Standard (RPS).
137313	415.905	RA - REC Sales Deferral - OR - Current	0	0	0	0	0	0	0	0	Regulatory asset established for the current portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	0	0	0	0	0	0	0	0	Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
137314	415.902	RA - REC Sales Deferral - UT - Current	0	0	0	0	0	0	0	0	Regulatory asset established for current portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(4,309,106)	(4,309,106)	0	0	0	0	0	0	Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
137315	415.903	RA - REC Sales Deferral - WA - Current	0	0	0	0	0	0	0	0	Regulatory asset established to capture the current portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(1,203,000)	(1,203,000)	0	0	0	0	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
137316	415.904	RA - REC Sales Deferral - WY - Current	0	0	0	0	0	0	0	0	Regulatory asset established for the current portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.

287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(232,974)	(232,974)	0	0	0	Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
137323	415.908	RA - Solar Feed-in Tariff Deferral - OR - Current	0	0	0	0	0	Regulatory asset established for the current portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(2,025,105)	(2,025,105)	0	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287881	415.705	RA - Tax Revenue Requirement Adj - WY	(1,673)	(1,673)	0	0	0	Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns.
287899	415.878	RA - UT Liquidation Damages	(239,091)	(239,091)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287878	415.406	RA - Utah ECAM	0	0	0	0	0	Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(8,229)	(8,229)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287639	415.510	RA - WA Colstrip #3	(100,691)	(100,691)	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287872	720.841	RA Amort - Tax PR Adj CA	0	0	0	0	0	Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287873	720.842	RA Amort - Tax PR Adj ID	0	0	0	0	0	Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287857	415.545	RA - WA Merwin Project	(61,703)	(61,703)	0	0	0	Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
287874	720.843	RA Amort - Tax PR Adj OR	(678,813)	(678,813)	0	0	0	Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287875	720.844	RA Amort - Tax PR Adj UT	0	0	0	0	0	Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287877	720.846	RA Amort - Tax PR Adj WY	0	0	0	0	0	Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287918	705.400	RL - Injuries & Damages Reserve - OR	0	0	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287848	320.281	RA - Post Retirement Settlement Loss	(2,859,935)	(2,859,935)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(82,356)	(82,356)	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287934	320.283	RA - Post Retirement Settlement Loss - CC -WY	(33,768)	(33,768)	0	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
287917	705.451	RL - Property Insurance Reserve - OR	(180,148)	(180,148)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287916	705.455	RL - Property Insurance Reserve - WY	(46,513)	(46,513)	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(50,301,132)	(50,301,132)	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM	(41,773,405)	(41,773,405)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
FERC 283 - Other								
287995	720.550	Accrued CIC Severance	0	0	0	0	0	Regulatory liability established to record changes in control (CIC) severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees.
287891	505.180	Accrued Insurance Premium Tax	0	0	0	0	0	Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums.
287650	205.100	Coal Pile Inventory Adjustment	(473,638)	(473,638)	0	0	0	Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	(522,265)	(522,265)	0	0	0	Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement.
287460	720.800	FAS 158 Pension Liability	0	0	0	0	0	Total unfunded pension liability as required under FAS 158.
287661	425.360	Hermiston Swap	(1,341,196)	(1,341,196)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287750	425.310	Hydro Relicensing Obligation	0	0	0	0	0	Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page 263, Col (i)	Allocator	Allocated Amount
Plant Related			Net Plant Allocator	
	Real Property	136,315,479		
	Possessory taxes	480,993		
1	Total Plant Related	136,796,472	25.1543%	34,410,166
Labor Related			Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	7.8816%	0
Other Included			Net Plant Allocator	
	Annual Report	70,261		
3	Total Other Included	70,261	25.1543%	17,674
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	136,866,733		34,427,840
Currently Excluded				
	Local Franchise	31,829,699		
	Montana Energy License	241,715		
	Montana Wholesale Energy	172,224		
	Idaho Generation Tax (KWh)	37,280		
	Oregon Department of Energy	1,247,564		
	Wyoming Wind Generation Tax	1,738,070		
	Washington Public Utility Tax	13,134,413		
	Other (Navajo Nation, Business & Occupation, Other)	34,610		
5	Subtotal Excluded Taxes	48,435,575		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	<u>185,302,308</u>		
7	Total Other Taxes			
	114.14c	<u>185,302,308</u>		
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			3,579,420
2	Pole Attachments - Transmission Related			191,238
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related			952,355
5	Miscellaneous General Revenues		detail below	310,409
6	Account 454 subtotal		(Sum Lines 1-5)	5,589,191
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	23,548,070
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	120,928,143
10	Facilities Charges including Interconnection Agreements	Note 2		2,255,619
11	Transmission maintenance revenue		Account 456.2	374,060
12	Account 456 subtotal		(Sum Lines 7-11)	147,105,893
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	152,695,083

Detail for selected items above

Miscellaneous General Revenues

Rents - General	282,949
One Utah Center and North Temple office subleases	2,880,365
Parking Rent: Lloyd Center, Portland, Oregon	732,419
Rents - Common Affiliate - Kern River	28,822
Rents - non Common	13,873
Total Miscellaneous General Revenue	3,938,428
Wages & Salary Allocator	7.88%
Total Allocated Miscellaneous General Revenue	310,409

Distribution Underbuild

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

Notes

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

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

A	Return and Taxes with 100 Basis Point increase in ROE		370,018,488
B	100 Basis Point increase in ROE and Income Taxes	Appendix A input: Line 127 + Line 137 from below	
	100 Basis Point increase in ROE		1.00%

Return Calculation

			Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	49.26%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	50.72%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.12%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.52%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.48%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	8.00%
<hr/>					
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	262,150,944

Composite Income Taxes

Income Tax Rates					
128	FIT = Federal Income Tax Rate				35.00%
129	SIT = State Income Tax Rate or Composite				4.54%
130	p = percent of federal income tax deductible for state purposes			Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			37.95%
132	CIT = T / (1-T)				61.16%
133	1 / (1-T)				161.16%
ITC Adjustment					
134	Amortized Investment Tax Credit			Attachment 5	(1,196,440)
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131))	(1,928,218)
<hr/>					
136	Income Tax Component =	$CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$			109,795,762
137	Total Income Taxes				107,867,544

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes	
	Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	
1	December	206.58b		2014	5,387,870,877	-
2	January	Monthly Balances		2015	5,392,877,518	-
3	February	Monthly Balances		2015	5,418,826,536	-
4	March	Monthly Balances		2015	5,443,960,812	-
5	April	Monthly Balances		2015	5,461,300,078	-
6	May	Monthly Balances		2015	5,815,178,923	-
7	June	Monthly Balances		2015	5,818,830,963	-
8	July	Monthly Balances		2015	5,822,012,911	-
9	August	Monthly Balances		2015	5,827,889,080	-
10	September	Monthly Balances		2015	5,844,928,037	-
11	October	Monthly Balances		2015	5,855,377,709	-
12	November	Monthly Balances		2015	5,874,056,332	-
13	December	207.58g		2015	5,910,756,444	-
15 14	Transmission Plant In Service	(sum lines 1-13) /13	(Note M)	True-up	5,682,605,094	Appendix A input
	Calculation of Distribution Plant In Service	Source		Year	Balance	
15	December	206.75b		2014	6,190,391,727	-
16	January	Monthly Balances		2015	6,200,981,777	-
17	February	Monthly Balances		2015	6,217,287,882	-
18	March	Monthly Balances		2015	6,231,346,826	-
19	April	Monthly Balances		2015	6,253,141,720	-
20	May	Monthly Balances		2015	6,262,843,650	-
21	June	Monthly Balances		2015	6,276,707,226	-
22	July	Monthly Balances		2015	6,292,971,875	-
23	August	Monthly Balances		2015	6,306,107,318	-
24	September	Monthly Balances		2015	6,339,607,746	-
25	October	Monthly Balances		2015	6,354,916,596	-
26	November	Monthly Balances		2015	6,369,482,699	-
27	December	206.75g		2015	6,401,275,118	-
28	Distribution Plant In Service	(sum lines 15-27) /13		True-up	6,284,389,397	-
	Calculation of Intangible Plant In Service	Source		Year	Balance	
29	December	204.5b		2014	880,195,124	-
30	December	204.5g		2015	876,732,474	-
19 31	Intangible Plant In Service	(sum lines 29 & 30) /2	(Note N)	True-up	878,463,799	Appendix A input
	Calculation of General Plant In Service	Source		Year	Balance	
32	December	206.99b		2014	1,445,031,807	-
33	December	207.99g		2015	1,173,341,617	-
18 34	General Plant In Service	(sum lines 32 & 33) /2	(Note N)	True-up	1,309,186,712	Appendix A input
	Calculation of Production Plant In Service	Source		Year	Balance	
35	December	204.46b		2014	11,922,598,581	-
36	January	Monthly Balances		2015	11,922,535,627	-
37	February	Monthly Balances		2015	11,921,517,771	-
38	March	Monthly Balances		2015	11,927,578,513	-
39	April	Monthly Balances		2015	11,981,153,737	-
40	May	Monthly Balances		2015	12,012,543,773	-
41	March	Monthly Balances		2015	12,109,832,500	-
42	April	Monthly Balances		2015	12,118,399,448	-
43	August	Monthly Balances		2015	12,132,203,767	-
44	September	Monthly Balances		2015	12,125,693,776	-
45	October	Monthly Balances		2015	12,159,104,572	-
46	November	Monthly Balances		2015	12,283,910,911	-
47	December	204.46g		2015	12,154,489,265	-
48	Production Plant In Service	(sum lines 35-47) /13		True-up	12,059,350,942	-
49	Electric Plant Sold	206.102g			2,021,782	-
6 50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-up	26,216,017,725	Appendix A input

PacifiCorp
Attachment 5 - Cost Support

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Notes	
Calculation of Transmission Accumulated Depreciation					
	Source	Year	Balance		
51	December	Prior year 219.25c	2014	1,432,003,537	
52	January	Monthly Balances	2015	1,437,763,058	
53	February	Monthly Balances	2015	1,443,867,032	
54	March	Monthly Balances	2015	1,449,676,947	
55	April	Monthly Balances	2015	1,456,943,807	
56	May	Monthly Balances	2015	1,460,250,513	
57	June	Monthly Balances	2015	1,467,806,526	
58	July	Monthly Balances	2015	1,474,516,057	
59	August	Monthly Balances	2015	1,479,913,762	
60	September	Monthly Balances	2015	1,492,036,912	
61	October	Monthly Balances	2015	1,490,478,837	
62	November	Monthly Balances	2015	1,497,687,648	
63	December	219.25c	2015	1,503,737,225	
25 64	Transmission Accumulated Depreciation	(sum lines 51-63) /13 (Note M)	True-up	1,468,207,066	Appendix A input
Calculation of Distribution Accumulated Depreciation					
	Source	Year	Balance		
65	December	Prior year 219.26c	2014	2,479,873,031	
66	January	Monthly Balances	2015	2,488,079,212	
67	February	Monthly Balances	2015	2,495,643,104	
68	March	Monthly Balances	2015	2,503,741,530	
69	April	Monthly Balances	2015	2,512,053,287	
70	May	Monthly Balances	2015	2,519,591,595	
71	June	Monthly Balances	2015	2,525,983,224	
72	July	Monthly Balances	2015	2,533,638,026	
73	August	Monthly Balances	2015	2,541,131,062	
74	September	Monthly Balances	2015	2,556,839,078	
75	October	Monthly Balances	2015	2,565,016,180	
76	November	Monthly Balances	2015	2,572,721,217	
77	December	219.26c	2015	2,581,141,819	
78	Distribution Accumulated Depreciation	(sum lines 65-77) /13	True-up	2,528,880,951	
Calculation of Intangible Accumulated Depreciation					
	Source	Year	Balance		
79	December	Prior year 200.21c	2014	555,584,758	
80	December	200.21c	2015	559,800,280	
8 81	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2 (Note N)	True-up	557,692,519	Appendix A input
Calculation of General Accumulated Depreciation					
	Source	Year	Balance		
82	December	Prior year 219.28c	2014	580,388,319	
83	December	219.28c	2015	418,947,737	
26 84	Accumulated General Depreciation	(sum lines 82 & 83) /2 (Note N)	True-up	499,668,028	Appendix A input
Calculation of Production Accumulated Depreciation					
	Source	Year	Balance		
85	December	Prior year 219.20 through 219.24	2014	3,902,924,345	
86	January	Monthly Balances	2015	3,936,028,308	
87	February	Monthly Balances	2015	3,968,682,567	
88	March	Monthly Balances	2015	4,002,162,557	
89	April	Monthly Balances	2015	4,015,954,250	
90	May	Monthly Balances	2015	4,044,986,076	
91	June	Monthly Balances	2015	4,054,238,450	
92	July	Monthly Balances	2015	4,084,919,114	
93	August	Monthly Balances	2015	4,115,274,561	
94	September	Monthly Balances	2015	4,141,818,345	
95	October	Monthly Balances	2015	4,171,664,932	
96	November	Monthly Balances	2015	4,191,203,285	
97	December	219.20 through 219.24	2015	4,061,975,025	
98	Production Accumulated Depreciation	(sum lines 85-97) /13	True-up	4,053,217,832	
7 99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98) (Note M)	True-up	8,549,973,877	Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)	True-up	9,107,666,396	

**PacifiCorp
Attachment 5 - Cost Support**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	
	Undistributed Stores Expense		Prior Year 227.16c Current Year 227.16c	0 0	
39	(Note N) Appendix A input	True-up		0	beg-of-year and end-of-year average
	Construction Materials & Supplies		Prior Year 227.5c Current Year 227.5c	111,221,100 134,703,542	
42	(Note N) Appendix A input	True-up		122,962,321	beg-of-year and end-of-year average
	Transmission Materials & Supplies		Prior Year 227.8c Current Year 227.8c	490,752 653,625	
45	(Note N) Appendix A input	True-up		572,189	beg-of-year and end-of-year average

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission related portion	Appendix A input	Details
Amortized Investment Tax Credit							
133	Utility Investment Tax Credit Adj. - Net (411.4)		114.19c	(4,756,408)	25.15%	(1,196,440)	Net Plant Allocator
Rate Base Adjustment							
Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base							
			Current beg of year balance 266 footnotes	748,926			
			Current end of year balance 266 footnotes	375,732			
35	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base		Average	562,329	25.15%	141,450	(enter negative in Appendix A)

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Land Held for Future Use							
			Prior Year 214.47d Current Year 214.47d	23,319,217 23,319,217	3,657,534 3,657,534	19,661,683 19,661,683	Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A input	True-up			3,657,534		Detail for transmission-related value on Attachment 12 beg-of-year and end-of-year average

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
Excluded Membership Dues Expense					
	Centre for Energy Advancement through Technological Innovation (CEATI)		component of 335 Ln 1b	47,300	
	National Automated Clearinghouse Association (NACHA)		component of 335 Ln 1b	8,000	
	National Coal Transportation Association		component of 335 Ln 1b	1,600	
	National Electric Energy Testing Research and Application Center		component of 335 Ln 1b	85,250	
	National Joint Utilities		component of 335 Ln 1b	10,500	
	Northwest Energy Efficiency Council		component of 335 Ln 1b	2,000	
63	Total (Note C)	Appendix A input		154,650	
PBOP					
	Fixed PBOP expense		Annual Update Informational Filing	(8,999,649)	
	Actual PBOP expense		Attachement 17	(8,999,649)	
58	Adjusted total (Current year actual)	Appendix A input	True-up	0	Authorized Filled Expense minus Actual Expense
Property Insurance					
	Property Insurance Account 924		323.185b	15,938,310	
70	(Note F) Appendix A input			15,938,310	

PacifiCorp
Attachment 5 - Cost Support

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission Related Appendix A input	Non-transmission Related	Details
Directly Assigned A&G					
Specific Transmission related Regulatory Expenses					
Federal Energy Regulatory Commission:					
	Annual Fee	350.37d	1,738,787	1,738,787	
	Annual Fee - hydro	350.38d	2,362,642		2,362,642
	Transmission Rate Case	350.39d	175,117	175,117	
	Other Regulatory	350.40d	642,175	311,253	330,922
67	Total	sum	4,918,721	2,225,157	2,693,564

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Safety Related Appendix A Input	Non-safety Related	Details
Directly Assigned A&G					
68	General Advertising Exp Account 930.1 - Safety-related Advertising	323.191b	319	0	319 Based on FERC 930.1 download

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Education & Outreach Appendix A Input	Other	Details
Directly Assigned A&G					
71	General Advertising Exp Account 930.1 - Education and Outreach	323.191b	319	0	319 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	321.112b	215,664,453	(568,976)	215,095,477
Adjustment for Ancillary Services Accounts 561-561.5					
	(561) Load Dispatching	321.84b	0		
	(561.1) Load Dispatch-Reliability	321.85b	0		
	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,818,716		
	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services	321.88b	2,106,756		
	(561.5) Reliability, Planning and Standards Development	321.89b	1,326,587		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,252,059	0	10,252,059 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	321.96b	148,425,345	0	148,425,345

Facility Credits under Section 30.9 of the OATT

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	Description & Documentation
Net Revenue Requirement			
166	Facility Credits under Section 30.9 of the OATT	0	Appendix A Input
168	Interest on Network Upgrade Facilities	1,520,803	Appendix A Input

PacifiCorp
Attachment 5 - Cost Support

Other adjustments to rate base

Index A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
Network Upgrade Balance				
		Prior Year	Enter negative	(52,282,848)
		Current Year	Enter negative	(35,613,530)
50	Network Upgrade Balance	(Note N)	Appendix A input True-up	(43,948,189) beg-of-year and end-of-year average

Depreciation Expense

Index A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total
Transmission Plant				
	Depreciation expense (403)	(Note H)	336.7b	99,238,672
	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	99,238,672 Appendix A Input
General Plant				
	Depreciation expense (403)	(Note H)	336.10b	39,308,259
	Amortization of limited term electric plant (404)	(Note H)	336.10d	1,358,159
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	40,666,418 Appendix A Input
Intangible plant				
	Amortization of limited term electric plant (404)	(Note H)	336.1d	36,050,777
	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	36,050,777 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

Index A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
	Generating Plant Liquidated Damages-WY (detail below)		232.29e	
	Lake Side Settlement			27,331
	Goodnoe Hills Settlement			21,250
	Wyoming 2013 Settlement (Naughton Plant)			5,708
	Generating Plant Liquidated Damages-UT (detail below)		232.30e	
	Utah 2013 EBA Settlement (Naughton Plant)			35,000
61	Total		sum	89,288 Appendix A Input

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

Instruction Summary

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

Worksheet

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

	Plant In Service										CWIP	(L)	Plant In Service		CWIP		(S)		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)		(M)	(N)	(O)	(P)		(Q)	(R)
	Monthly Additions Other Transmission PIS (Excl Energy Gateway)	Monthly Additions Energy Gateway	Monthly Additions Energy Gateway Segment B	Monthly Additions Energy Gateway Segment C	Monthly Additions Energy Gateway Segment D	Monthly Additions Energy Gateway Segment E	Monthly Additions Energy Gateway Segment F	Monthly Additions Energy Gateway Segment G	Monthly Additions Energy Gateway Segment H	Monthly Additions Energy Gateway Total (Segments B-H)	Monthly Additions Transmission CWIP (Gateway only)	Weighting	Other Transmission PIS Amount (A x L)	0 Amount (J x L)	Other Transmission PIS (M / 13)	0 (N / 13)	Transmission CWIP Amount (K x L)	Transmission CWIP (O / 13)	Input Total
CWIP Balance Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-
Jan	-	-	-	-	-	-	-	-	-	-	-	13	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	12	-	-	-	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-	-	-	11	-	-	-	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-	-	-	10	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	9	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	7	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-	-	-	5	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-
New Transmission Plant Additions and CWIP (weighted by months in service)																			

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

Not for true-up
Not for true-up

Estimated Life	58
Estimated Depreciation for Attachment 7	
Jan	11.5
Feb	10.5
Mar	9.5
Apr	8.5
May	7.5
Jun	6.5
Jul	5.5
Aug	4.5
Sep	3.5
Oct	2.5
Nov	1.5
Dec	0.5
Total Estimated Depreciation for Attachment 7	-

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

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

Line 1	New Plant Carrying Charge			
Line 2	Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)			
Line 3	A	157	Net Plant Carrying Charge without Depreciation	10.7598%
Line 4	B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	11.3953%
Line 5	C		Line B less Line A	0.6355%
Line 6	FCR if CIAC			
Line 7	D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	2.6154%

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

Life	CIAC (Yes or No)	Transmission CWIP (Energy Gateway only)			Transmission PIS Actuals (Energy Gateway Segment B-H)			Transmission PIS Projection (Energy Gateway Segment B-H)			Total	Incentive		Transmission Incentive Credit (incentive minus without)			
		Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue		Charged	Without Incentive				
8 Useful life of the project	Life				58.00			58.00									
9 "Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29. Otherwise "No"	CIAC (Yes or No)	No			No			No									
10 Input the allowed increase in ROI	Increased ROE (basis points)	0			50			50									
11 line 7 above if "Yes" on line 13	9.8% ROE	10.7598%			10.7598%			10.7598%									
12 Line 14 plus (line 5 times line 13)/101	FCR for This Project	10.7598%			11.0775%			11.0775%									
13 13 Month Net Plant or CWIP Balance	Investment	-			1,456,099,146			-									
14 Actual or estimated depreciation expens	Annual Depreciation Expense	-			25,105,158			-									
15	Invest Yr	13 Month Net Plant or CWIP			13 Month Net Plant or CWIP			13 Month Net Plant or CWIP			13 Month Net Plant or CWIP			Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)
16	W 9.8 % ROE 2010	-	-	-	287,225,425	4,836,783	35,741,650	-	-	-	-	-	\$ 35,741,650			\$ 35,741,650	
17	W Increased ROE 2010	-	-	-	287,225,425	4,836,783	36,654,305	-	-	-	-	-	\$ 36,654,305	\$ 36,654,305		\$ 912,656	
18	W 9.8 % ROE 2011	-	-	-	784,113,653	13,727,954	98,096,975	-	-	-	-	-	\$ 98,096,975		\$ 98,096,975		
19	W Increased ROE 2011	-	-	-	784,113,653	13,727,954	100,588,488	-	-	-	-	-	\$ 100,588,488	\$ 100,588,488		\$ 2,491,513	
20	W 9.8 % ROE 2012	-	-	-	785,864,997	13,960,855	98,518,317	-	-	-	-	-	\$ 98,518,317		\$ 98,518,317		
21	W Increased ROE 2012	-	-	-	785,864,997	13,960,855	101,015,394	-	-	-	-	-	\$ 101,015,394	\$ 101,015,394		\$ 2,497,078	
22	W 9.8 % ROE 2013	-	-	-	1,039,140,449	18,682,869	130,492,250	-	-	-	-	-	\$ 130,492,250		\$ 130,492,250		
23	W Increased ROE 2013	-	-	-	1,039,140,449	18,682,869	133,794,108	-	-	-	-	-	\$ 133,794,108	\$ 133,794,108		\$ 3,301,858	
24	W 9.8 % ROE 2014	-	-	-	1,164,054,968	21,135,829	146,385,756	-	-	-	-	-	\$ 146,385,756		\$ 146,385,756		
25	W Increased ROE 2014	-	-	-	1,164,054,968	21,135,829	150,084,529	-	-	-	-	-	\$ 150,084,529	\$ 150,084,529		\$ 3,698,773	
26	W 9.8 % ROE 2015	-	-	-	1,350,166,903	24,782,100	170,057,289	-	-	-	-	-	\$ 170,057,289		\$ 170,057,289		
27	W Increased ROE 2015	-	-	-	1,350,166,903	24,782,100	174,347,431	-	-	-	-	-	\$ 174,347,431	\$ 174,347,431		\$ 4,290,141	
28	W 9.8 % ROE 2016	-	-	-	1,456,099,146	29,262,101	185,935,383	-	-	-	-	-	\$ 185,935,383		\$ 185,935,383		
29	W Increased ROE 2016	-	-	-	1,456,099,146	29,262,101	190,562,123	-	-	-	-	-	\$ 190,562,123	\$ 190,562,123		\$ 4,626,740	
30	W 9.8 % ROE 2017	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -		
31	W Increased ROE 2017	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -		
32	W 9.8 % ROE 2018	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -		
33	W Increased ROE 2018	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -		
34	W 9.8 % ROE 2019	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -		
35	W Increased ROE 2019	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -		
36	W 9.8 % ROE 2020	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -		
37	W Increased ROE 2020	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -		
38	W 9.8 % ROE 2021	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -		
39	W Increased ROE 2021	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -		
40	W 9.8 % ROE 2022	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -		
41	W Increased ROE 2022	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -		
42	W 9.8 % ROE 2023	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -		
43	W Increased ROE 2023	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -		
44	W 9.8 % ROE 2024	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -		
45	W Increased ROE 2024	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -		
46	W 9.8 % ROE 2025	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -		
47	W Increased ROE 2025	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -		
48	W 9.8 % ROE 2026	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -		
49	W Increased ROE 2026	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -		
50	W 9.8 % ROE 2027	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -		
51	W Increased ROE 2027	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -		
52	W 9.8 % ROE 2028	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -		
53	W Increased ROE 2028	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -		
54	W 9.8 % ROE 2029	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -		
55	W Increased ROE 2029	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -		
56	----	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -		

**PacifiCorp
Attachment 8 - Depreciation Rates**

Applied Depreciation Rates by State - 2015

Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance (a)	Rate (b)	Balance (c)	Rate (d)	Balance (e)	Rate (f)	Balance (g)	Rate (h)	Balance (i)	Rate (j)	Balance (k)	Rate (l)	Balance (m)	Rate (n)	Rate (o)
1	350.2	Land Rights															1.27%
2	352	Structures and Improvements															1.42%
3	353	Station Equipment															1.74%
4	353.7	Supervisory Equipment															1.74%
5	354	Towers and Fixtures															1.53%
6	355	Poles and Fixtures															2.18%
7	356	Overhead Conductors and Devices															1.88%
8	356.2	Clearing & Grading															1.88%
9	357	Underground Conduit															1.60%
10	358	Underground Conductors and Devices															1.66%
11	359	Roads & Trails															1.32%
12		Unclassified Transmission															1.76%
13	389.2	Land Rights		0.00%		0.00%		0.00%	85,283.36	2.03%	74,314.75	1.98%		0.00%	4,867.64	1.17%	
14	390	Structures and Improvements	79,400,430.78	1.86%	12,923,250.28	2.52%	3,309,074.45	1.71%	92,078,077.88	1.53%	10,793,098.90	1.95%	385,400.84	1.51%	12,577,503.43	1.65%	
15	390.3	Structures and Improvements - Office Panels															6.67%
16	391	Office Furniture and Equipment															5.00%
17	391.2	Office Furniture and Equipment - Personal Computers															20.00%
18	393	Store Equipment															4.00%
19	394	Tools, Shop and Garage Equipment															4.17%
20	395	Laboratory Equipment															5.00%
21	397	Communication Equipment															4.30%
22	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
23	398	Miscellaneous Equipment															5.00%
24		Unclassified General	1,990,865.02	3.59%	359,704.38	4.21%	125,902.54	3.83%	3,685,908.48	3.42%	1,253,494.95	4.66%	24,006.79	1.93%	239,062.53	3.17%	
25	302	Franchises and Consents															6.43%
26	303	Miscellaneous Intangible Plant															3.54%
27	390.1	Leasehold Improvements - Gen															5.46%

Notes

- Depreciation Rates shown in rows 1 through 24 were approved by each of the Company's respective state jurisdictions during the last depreciation study.
- The columns labeled "Balance" are the amount of investment physically located in each state.
- The plant balance is updated each month as new plant is added.
- The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- Transfers into the General amortized accounts (rows 15 through 20, 22, and 23) are depreciated over the remaining life based on the account life.
- Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- Intangible and Leasehold Improvements (rows 25 through 27) are composite rates based on the 13 month average balance divided into the 2015 amortization expense for each account.
- Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations, Gas Plant Intangibles, and Mining Intangibles.

PacifiCorp
Attachment 9b - Load Divisor for True up
2015

Column			OATT (Part III - Network Service)														f
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f
			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Noble Americas/ (Sempra) NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	Exelon/ Constellation NFO SA 789	Total NFO
Jan	2	18	8,309	4.55	3.36	25.21	1.40	0.35	25.82	16.47	0.29	43.89	0.01	0.00	5.14	3.07	130
Feb	23	8	8,038	5.81	3.17	26.38	1.17	0.35	45.86	15.18	0.38	47.78	0.01	0.00	11.63	2.86	161
March	4	8	7,837	6.12	3.01	27.31	1.19	0.35	27.59	14.99	1.03	47.76	0.01	-	6.38	2.76	139
April	15	8	7,417	5.07	3.19	24.54	0.73	-	24.31	16.85	0.26	36.27	0.17	1.67	7.76	0.54	121
May	31	18	7,491	4.06	3.20	12.80	0.28	0.42	16.39	18.62	0.25	33.73	0.34	0.72	7.69	2.16	101
Jun	29	16	10,618	5.40	3.42	13.75	0.37	0.29	39.67	21.96	0.23	57.49	0.18	3.47	8.59	4.00	159
Jul	2	16	10,481	5.07	3.73	15.64	0.38	0.03	32.12	22.43	0.21	48.63	0.61	3.28	8.56	3.03	144
Aug	13	16	9,603	6.66	3.11	12.60	0.34	0.25	29.09	20.79	0.24	57.19	0.62	3.02	9.21	2.91	146
Sept	1	16	8,712	6.43	2.85	10.07	0.32	-	24.68	20.33	0.20	50.72	0.51	2.72	9.39	2.65	131
Oct	1	17	7,824	4.90	2.79	10.17	0.28	0.42	16.86	19.35	0.67	32.10	0.27	1.98	10.43	2.50	103
Nov	30	18	8,550	5.49	2.98	26.51	1.05	0.36	26.91	17.74	0.28	46.65	0.01	0.00	11.60	2.30	142
Dec	28	18	8,290	5.43	3.27	25.34	1.49	0.34	29.55	15.50	0.26	44.74	0.00	0.01	11.78	2.40	140
Total			103,170	64.96	38.09	230.33	8.99	3.14	338.82	220.21	4.30	546.95	2.72	16.88	108.16	31.18	1,615
Avg 12CP			8,597	5.41	3.17	19.19	0.75	0.26	28.24	18.35	0.36	45.58	0.23	1.41	9.01	2.60	135

Other Service					
j1	j2	j3	j4	j5	j
UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Area Power Administration n OS 263	APS OS RS 436	Total OS
377	93	79	338	-	888
326	74	77	252	-	728
358	65	68	267	-	758
365	39	89	209	-	703
394	78	99	282	-	852
787	172	170	321	-	1,450
768	176	146	283	-	1,373
697	144	139	344	-	1,323
677	128	134	311	-	1,250
537	119	101	308	-	1,065
417	78	72	254	-	822
442	81	101	294	-	919
6,146	1,246	1,275	3,463	-	12,130
512	104	106	289	-	1,011

Column			OATT Part II Long-Term Firm Point-to-Point Transmission Service																			g		
Customer Class RS / SA	Day	Time	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g
			PacifiCorp LTP Various	Black Hills, Inc. LTP SA 67	BPA LTP SA 179	BPA LTP SA 656	Idaho Power LTP SA 212	Iberdrola LTP SA 279	Thermo No. 1 LTP SA 568	Powerex LTP SA 169	NextEra LTP SA 733	Eugene Water & Electric Board LTP SA 775/780	State of SD LTP SA 779	Sacramento Municipal Utility District LTP SA 751	Enel Cove Fort LLC (Salt River Project) LTP SA 765	Salt River Project LTP SA 809	Enel Cove Fort LLC LTP SA 426	Losses LTP	Powerex LTP SA 700	Powerex LTP SA 701	Powerex LTP SA 702	Powerex LTP 748	Powerex LTP 749	Total LTP
Jan			2,434	50	18	56	-	30	11	80	74	25	4	30	25	-	-	121	67	67	66	50	150	3,358
Feb			2,434	50	18	56	-	30	11	80	74	25	4	30	25	-	-	121	67	67	66	50	150	3,358
March			2,434	50	18	56	-	30	11	80	74	25	4	30	25	-	-	121	67	67	66	50	150	3,358
April			2,434	50	18	56	-	30	11	80	74	25	4	30	25	-	-	121	67	67	66	50	150	3,358
May			2,434	50	18	56	-	30	11	80	74	25	4	30	25	-	-	121	67	67	66	50	150	3,358
Jun			2,529	50	18	56	75	30	11	80	55	25	4	30	25	-	15	128	67	67	66	50	150	3,531
Jul			2,529	50	18	56	75	30	11	80	55	25	4	30	25	-	15	128	67	67	66	50	150	3,531
Aug			2,529	50	18	56	75	30	11	80	55	25	4	30	25	-	15	128	67	67	66	50	150	3,531
Sept			2,529	50	18	56	75	30	11	80	55	25	4	30	-	-	15	127	67	67	66	50	150	3,505
Oct			2,529	50	18	56	75	30	11	80	55	25	4	30	-	-	126	67	67	66	50	150	3,489	
Nov			2,434	50	18	56	-	30	11	80	74	25	4	30	-	25	-	121	67	67	66	50	150	3,358
Dec			2,434	50	18	56	-	30	11	80	74	25	4	30	-	25	-	126	67	67	66	50	150	3,363
Total			29,683	600	216	672	375	360	132	960	793	300	48	360	200	50	60	1,489	804	804	792	600	1,800	41,098
Avg 12CP			2,474	50	18	56	31	30	11	80	66	25	4	30	17	4	5	124	67	67	66	50	150	3,425

Divisor	Total & OS	Behind-the Meter	Total Load	+ OS + LTP
	9,326	197	9,523	12,881
	8,927	208	9,135	12,493
	8,733	287	9,020	12,378
	8,241	198	8,439	11,797
	8,444	277	8,721	12,079
	12,227	287	12,515	16,046
	11,998	328	12,326	15,857
	11,073	342	11,415	14,946
	10,993	381	10,474	13,979
	8,991	286	9,277	12,766
	9,513	245	9,758	13,116
	9,349	240	9,589	12,952
	116,914	3,277	120,191	161,289
	9,743	273	10,016	13,441

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	(435,114,329)
1110000	146200	A/Amort-Oth Intang	(94,800,959)
1110000	146201	A/Amort-Hydr-Klamath	683,482
1110000	146210	A/Amort-Oth Lic/Hydr	(13,941,125)
1110000	146230	A/Amort-LsHld Imprmt	(16,627,348)
Attachment 5 input: Total Accumulated Amortization			(559,800,280)

**PacifiCorp
Attachment 11 - Prepayments
Prepayments Detail - 2015**

FERC Account	Account Number	Account Description	Category	Prior Year-end Balance	Current Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Dam	Plant-related	\$ 2,179,964	\$ 2,201,687	\$ 2,190,826			\$ 2,190,826	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 4,468,325	\$ 4,262,188	\$ 4,365,257			\$ 4,365,257	
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -				\$ -
	132016	Prep Ins-Minority Owned Plants	Other	\$ 348,197	\$ 353,349	\$ 350,773	\$ 350,773			
	132045	Prepaid Workers Compensation	Labor-related	\$ 181,288	\$ 203,981	\$ 192,635				\$ 192,635
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 1,937,444	\$ 1,130,693	\$ 1,534,068				\$ 1,534,068
	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	\$ 11,851,143	\$ 11,864,822	\$ 11,857,982			\$ 11,857,982	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000			
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 519,897	\$ 727,667	\$ 623,782	\$ 623,782			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 633,634	\$ 579,128	\$ 606,381	\$ 606,381			
	132096	Prepaid RECs for RPS (WA)	Other	\$ (61,209)	\$ -	\$ (30,605)	\$ (30,605)			
	132097	Prepaid CA GHG Cap & Trade Allowances	Other	\$ 6,556,730	\$ 6,356,831	\$ 6,456,781	\$ 6,456,781			
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesa	Other	\$ 165,230	\$ 3,038,770	\$ 1,602,000	\$ 1,602,000			
	132310	Prepaid Rating Agency Fees	Plant-related	\$ 29,745	\$ 32,792	\$ 31,268			\$ 31,268	
	132320	Prepaid Surety Bond	Other	\$ 158,745	\$ 158,745	\$ 158,745	\$ 158,745			
	132603	Other Prepay-Ashton Plant Land	Other	\$ 3,110	\$ 2,074	\$ 2,592	\$ 2,592			
	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -			
	132620	Prepayments - Water Rights Lease	Other	\$ 1,101,448	\$ 1,476,100	\$ 1,288,774	\$ 1,288,774			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 334,556	\$ 557,594	\$ 446,075	\$ 446,075			
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -			
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ 355,000	\$ 286,250	\$ 320,625	\$ 320,625			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -	\$ -	\$ -	\$ -			
	132650	Prepaid Dues	Other	\$ 5,641,550	\$ 7,036,052	\$ 6,338,801	\$ 6,338,801			
	132700	Prepaid Rent	Plant-related	\$ 42,667	\$ 42,667	\$ 42,667			\$ 42,667	
	132705	Prepaid Pole Contact Rental	Other	\$ 325,283	\$ 326,051	\$ 325,667	\$ 325,667			
	132740	Prepaid O&M - Wind	Other	\$ -	\$ -	\$ -	\$ -			
	132755	Prepaid Aircraft Maint	Labor-related	\$ 10,622	\$ -	\$ 5,311				\$ 5,311
	132825	Prepaid LGIA Transmission	Other	\$ -	\$ 968,541	\$ 484,270	\$ 484,270			
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 983,688	\$ 983,688	\$ 983,688	\$ 983,688			
	132900	Prepayments - Other	Labor-related	\$ 1,324,544	\$ 1,274,957	\$ 1,299,750				\$ 1,299,750
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 861,967	\$ 876,202	\$ 869,085	\$ 869,085			
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 2,671,244	\$ 2,723,258	\$ 2,697,251	\$ 2,697,251			
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 345,591	\$ 349,195	\$ 347,393	\$ 347,393			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -				\$ -
	132910	Prepayments - Hardware & Software	Labor-related	\$ 8,098,928	\$ 7,162,884	\$ 7,630,906				\$ 7,630,906
	132926	Prepaid Royalties	Other	\$ 842,957	\$ -	\$ 421,479	\$ 421,479			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (163,314)	\$ (142,241)	\$ (152,777)			\$ (152,777)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (1,077,819)	\$ (654,062)	\$ (865,940)	\$ (865,940)			
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,241,132	\$ 796,303	\$ 1,018,718	\$ 1,018,718			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,553,081	\$ 2,548,547	\$ 2,550,814	\$ 2,550,814			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -	\$ -	\$ -	\$ -			
	203000	Discount on Short-Term Securities	Other	\$ 472	\$ 1,444	\$ 958	\$ 958			
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -			
		Total Prepayments		\$ 54,470,840	\$ 57,531,155	\$ 56,000,998	\$ 27,003,105	\$ -	\$ 18,335,222	\$ 10,662,670

Allocator	0.000%	100.000%	25.154%	7.882%
Total Allocated to Transmission by Category	\$ -	\$ -	\$ 4,612,093	\$ 840,384

Appendix A input: **Total Allocated to Transmission** \$ **5,452,477**

PacifiCorp
Attachment 12 - Plant Held for Future Use

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

	Prior year	Current year
Hazelwood Substation	161,944	161,944
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Aeolus Substation	1,013,577	1,013,577
Anticline Substation	964,043	964,043
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	3,657,534	3,657,534

	Prior year	Current year
Total - PacifiCorp	214.47d	23,319,217
		23,319,217

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	5,056,057	n/a	1
BPA Malin RS 368	270,709	n/a	1
BPA GTA S. Idaho RS 299	1,883,212	n/a	1
Cowlitz RS 234	160,502	n/a	1
Deseret RS 280	n/a	106.2	0
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	67,672	n/a	1
Idaho RS 203 - Jim Bridger Pumps	14,927	n/a	1
Moon Lake RS 302	19,262	n/a	1
Pacific Gas and Electric RS 607	14,500,000	n/a	1
Pacific Gas and Electric RS 298	226,579	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	75,184	n/a	1
Southern Cal Edison RS 298	226,579	n/a	1
Tri-State RS 123	(9,557)	n/a	1
USBR Crooked River RS 67	9,390	n/a	1
USBR Weber Basin RS 286	27,091	n/a	1
UAMPS RS 297	n/a	512.2	0
UMPA RS 637	n/a	103.8	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	n/a	330.0	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	57,146	n/a	1
Additional OS Revenue Credit	88,995	n/a	1
Att 3 input: Total OS contract revenue credits	23,548,070	1,052.2	

Short-term revenue

Short-term firm

PacifiCorp Commercial and Trading (C&T)	30,555,057
Third parties	1,797,181
Total short-term firm	32,352,238

Short-term non-firm

PacifiCorp Commercial and Trading (C&T)	80,250,507
Third parties	8,325,398
Total short-term non-firm	88,575,905

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	110,805,564
Third parties	10,122,579
Att. 3 input: Total short term-firm and non-firm revenue	120,928,143

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

Appendix A Line	Operation to apply to monthly input columns at right!	Appendix A input value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	Prior Year	Current Year (month end)											
					(month end)	December	January	February	March	April	May	June	July	August	September	October	November
86	13-month average	7,111,415,154	Bonds (221)	Form 1, pg 112, ln 18 c,d	7,031,538,000	7,031,538,000	7,031,538,000	7,031,538,000	7,031,538,000	7,031,538,000	7,281,538,000	7,166,538,000	7,166,538,000	7,166,538,000	7,159,339,000	7,159,339,000	7,159,339,000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	12,859,624	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	13,185,043	13,102,807	13,020,570	12,938,334	12,856,097	12,773,861	13,011,624	12,926,721	12,841,818	12,756,915	12,672,012	12,587,109	12,502,206
92	13-month average	33,577,276	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	34,036,382	33,785,474	33,534,565	33,283,656	33,032,747	32,781,839	34,181,831	34,085,533	33,919,275	33,860,480	33,597,106	33,333,732	33,071,963
93	13-month average	6,751,859	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	7,184,006	7,108,862	7,033,719	6,958,575	6,883,432	6,808,288	6,733,145	6,669,586	6,606,028	6,542,469	6,478,911	6,415,353	6,351,794
94	13-month average	74,613	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	80,126	79,207	78,288	77,369	76,450	75,532	74,613	73,694	72,775	71,856	70,937	70,019	69,100
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum	356,471,778	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, ln 33 i	29,540,747	29,505,038	29,502,160	29,475,455	29,360,205	29,387,644	29,652,862	29,960,155	29,955,085	29,962,506	29,907,864	29,896,698	29,906,105
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	4,088,677	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	333,145	333,145	333,145	333,145	333,145	333,145	337,544	345,742	346,543	348,277	348,277	348,277	348,291
100	12-month sum	832,212	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	75,144	75,144	75,144	75,144	75,144	75,144	75,144	63,558	63,558	63,558	63,558	63,558	63,558
101	12-month sum	11,026	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	919
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,476	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	7,458,553,611	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	7,755,665,048	7,817,321,807	7,401,906,247	7,439,330,211	7,469,684,609	7,270,378,428	7,361,115,378	7,450,764,491	7,286,556,756	7,356,073,568	7,396,360,201	7,453,549,178	7,502,489,726
114	13-month average	147,464,388	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	142,148,647	142,448,400	142,724,402	143,334,432	144,579,785	144,073,884	145,501,091	147,501,933	146,782,483	151,591,948	153,731,906	155,012,599	155,605,538
115	13-month average (enter negative)	(13,306,314)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(13,665,680)	(13,619,912)	(13,574,144)	(13,528,375)	(13,482,607)	(13,436,838)	(13,391,070)	(13,345,301)	(13,299,533)	(13,253,765)	(13,207,996)	(13,162,228)	(12,014,638)
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 hedge. (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, 2015)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,912,829
Bus	1,405,336
Fire Protection	986,945
Foundation And Substructure	2,292,746
Insulator	68,954
Lightning Arrester	260,212
Misc	1,579,794
Relay And Control	2,530,494
Steel Structure	274,163
Step-Up Transformer	142,234,210
Total 353.4 Class Assets	156,573,494
Wind Generation Facilities	78,235,022
34.5 kV Facilities	7,832,460
Appendix A input: Total Assets to Exclude	242,640,976

**PacifiCorp
Attachment 16 - Unfunded Reserves**

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

Description	Account Calculator	Reserve type	Accrued Liability:		Charged to:		Prior year		Current Year		True-up		By Category				Total Transmission-related Unfunded Reserves
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end	13-month Average	Category	100% Transmission	Plant	Labor	Other			
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555.67	(6.3)	(6.2)	(9.1)	0	Other	0				(9.073)	
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555.67	(0.5)	(3.1)	(2.2)	0	Other	0				(2.176)	
Avian	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	(2.5)	0.0	(0.4)	0	Other	0				(0.354)	
Lidar (Wood Hollow)	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	(1.0)	(1.0)	(1.0)	0	Other	0				(1.000)	
Idaho Unreserved Use Penalties	Estimate by PE Legal	Unfunded	248070	242	506020	565.25	0.0	0.0	(0.2)	0	Other	0				(0.167)	
ST Cotter - Gadsby Turbine	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	0.0	(0.1)	(0.1)	0	Other	0				(0.078)	
Lake Side Turbine Settlement - Siemens	Estimate by PE Legal	Unfunded	248070	242	545500 / 148000	107	0.0	0.0	(1.2)	0	Other	0				(1.156)	
Chehalis Water Rights - City of Chehalis	Estimate by PE Legal	Unfunded	248070	242	545500 / 148000	107	0.0	0.0	(0.7)	0	Other	0				(0.676)	
Employment Claims	Estimate by PE Legal	Unfunded	248070	242	545500	555.25	0.0	(0.1)	(0.0)	0	Other	0				(0.015)	
Cline Falls - Central Oregon Irrigation District	Estimate by PE Legal	Unfunded	248070	242	545500	555.25	0.0	0.0	(0.1)	0	Other	0				(0.127)	
BPA Short Distance Discount (SDD)	Estimate by PE Legal	Unfunded	248070	242	506059	565.1	0.0	(3.2)	(0.2)	0	Other	0				(0.249)	
L-T Accrued Settlement Provision (USA Power Settlement)	Estimate by PE Legal	Unfunded	289950	253.99	545502	426.5	(119.1)	(121.6)	(120.3)	0	Other	0				(120.344)	
AES Wind Generation Inc. - Rock River 1 Curtailment Complaint	Estimate by C&T	Unfunded	248025	242	505214	555.63	(0.2)	(0.2)	(0.2)	0	Other	0				(0.207)	
EWEB Reserve	Estimate by C&T	Unfunded	248025	242	505214	555.63	(1.1)	(0.3)	(0.8)	0	Other	0				(0.830)	
Idaho Power Physical Loss (Bridger) - Reserve for Dispute	Estimate by C&T	Unfunded	248025	242	505206	555.25	(2.2)	0.0	(0.4)	0	Other	0				(0.378)	
Deseret Physical Loss - Reserve for Dispute	Estimate by C&T	Unfunded	248025	242	505206	555.25	(0.2)	(0.2)	(0.2)	0	Other	0				(0.202)	
BPA - Swift PTP SDD	Estimate by C&T	Unfunded	248025	242	506050	565.46	0.0	(0.7)	(0.2)	0	Other	0				(0.216)	
Accum Provision for Rate Refunds	Estimate by PacTrans	Unfunded	284100	229	301913	456.199	(1.9)	(0.1)	(0.9)	0	Other	0				(0.892)	
Trapper Mine Reclamation Obligation	Estimate based upon 54¢ per ton of	Unfunded	289517	253.3	515100	501.1	(5.6)	(5.9)	(5.7)	0	Other	0				(5.744)	
Accrued Right-of-Way Obligation	Estimate by RMP Finance	Unfunded	289955	253.99	582300	566 / 589	(2.2)	(2.6)	(2.4)	0	Other	0				(2.401)	
Injuries & Damages Reserve Risk	Known	Unfunded	280311	228.21	545050	925	(65.9)	(53.8)	(61.0)	0	Labor	0		(60.974)			
Injuries & Damages Reserve Risk (Insurance Recovery Rec)	Known	Unfunded	116925	228.25	545050	925	50.1	27.2	45.0	0	Labor	0		45.050			
Provision for Customer A/R (CSS)	Calculated and Known Items	Unfunded	118100	144	550750	904	(6.0)	(6.1)	(6.2)	0	Other	0				(6.188)	
Provision for Other A/R (OAR)	Calculated and Known Items	Unfunded	118150	144	550750	904	(0.0)	(0.0)	(0.0)	0	Other	0				(0.008)	
Provision for Other A/R (Joint Use)	Accrual based on 100% of Fines & S	Unfunded	118155	172	301989	454.1	(0.1)	(0.1)	(0.1)	0	Other	0				(0.058)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue -	Unfunded	118157	144	550776	904.2	(0.9)	(0.8)	(0.9)	0	Other	0				(0.895)	
Provision for Doubtful Debts - Other	Known	Unfunded	118168	144	550750	904	(0.1)	(0.1)	(0.1)	0	Other	0				(0.067)	
Bad Debt Reserve - Transmission	Known	Unfunded	118175	144	550775	904	(0.1)	(0.1)	(0.1)	0	Other	0				(0.057)	
Provision for Unbilled Revenue PP	Calculated and Known Items	Unfunded	118200	173	301119	440.1	(0.3)	(0.3)	(0.2)	0	Other	0				(0.233)	
Provision for Unbilled Revenue RMP	Calculated and Known Items	Unfunded	118300	173	301119	440.1	(0.4)	(0.4)	(0.4)	0	Other	0				(0.392)	
Inventory Reserve - Power Supply	Known - Calculated	Unfunded	120930	154.99	516400	557	(0.3)	(0.6)	(0.3)	0	Other	0				(0.341)	
Inventory Reserve - Power Delivery	Known - Calculated	Unfunded	120931	154.99	516900	707.1 / 707.2	(1.6)	0.0	(0.8)	0	Other	0				(0.796)	
Inventory Reserve - RMP (T&D)	Calc by RMP Finance	Unfunded	120932	154.99	516900	707.1 / 707.2	0.0	(1.6)	(0.6)	0	Other	0				(0.623)	
Inventory Reserve - PP (T&D)	Calc by PP Finance	Unfunded	120933	154.99	516900	707.1 / 707.2	0.0	(0.8)	(0.4)	0	Other	0				(0.399)	
Construction Work-in-Progress (CWIP) Reserve	Calculated	Unfunded	148001	107	554990	557 / 598	(1.5)	(1.9)	(1.7)	0	Other	0				(1.680)	
Uncollectible Weatherization Loans Reserve	Historical Trend Judgment	Unfunded	162010	124.9	550750	904	(0.1)	(0.1)	(0.1)	0	Other	0				(0.103)	
Provision for Unbilled Severance Tax Cap (Chevron Mining Co.)	Estimate by Mining	Unfunded	210649	232	515100	501.1	(2.8)	0.0	(2.2)	0	Other	0				(2.187)	
Accrual - Severance Payments	Known	Unfunded	235190	232	500700	920	(0.5)	(0.5)	(0.3)	0	Labor	0		(0.307)			
Annual Incentive Plan (AIP)	Calculated plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	(13.0)	0	Labor	0				(12.971)	
401(K) Discretionary 1% Company Match	Calculated plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.8)	(1.9)	(1.3)	0	Labor	0				(1.308)	
Safety Awards Payable	Calculated plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	(2.7)	(2.6)	(1.6)	0	Labor	0				(1.556)	
Citi Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	550500	921	(0.3)	(0.1)	(0.2)	0	Labor	0		(0.192)			
Environmental Liabilities - Centralia Plant	Estimate by Environmental Engr	Unfunded / Gains Given Back to Customers	288601	253.99	140709	102	(0.1)	0.0	(0.0)	0	Other	0				(0.046)	
Environmental Liabilities - Centralia Mine (J.O.)	Estimate by Environmental Engr	Unfunded / Gains Given Back to Customers	288602	253.99	140709	102	(0.0)	0.0	(0.0)	0	Other	0				(0.024)	
Environmental Liabilities - Centralia Mine (PCorp)	Estimate by Environmental Engr	Unfunded / Gains Given Back to Customers	288603	253.99	140709	102	(0.0)	0.0	(0.0)	0	Other	0				(0.022)	
Vacation Accrual IBEW 57	Calculated by Payroll	Unfunded	248181	242	500515	Follows Labor	(3.2)	(2.9)	(4.5)	0	Labor	0				(4.458)	
Vacation Accrual IBEW 125	Calculated by Payroll	Unfunded	248182	242	500517	Follows Labor	(1.7)	(1.7)	(1.8)	0	Labor	0				(1.847)	
Vacation Accrual IBEW 659	Calculated by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.0)	(2.1)	(2.2)	0	Labor	0				(2.233)	
Personal Time Accrual IBEW 57 - Laramie	Calculated by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.0)	(0.0)	0	Labor	0				(0.033)	
Personal Time Accrual UWUA 127	Calculated by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.7)	(3.6)	(3.9)	0	Labor	0				(3.923)	
Personal Time Accrual UWUA 197	Calculated by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.1)	(0.1)	(0.1)	0	Labor	0				(0.130)	
Personal Time Accrual Non-Union	Calculated by Payroll	Unfunded	248189	242	500516	Follows Labor	(15.7)	(15.5)	(16.1)	0	Labor	0				(16.077)	
Sick Leave Accrual IBEW 57	Calculated by Payroll	Unfunded	248195	242	500515	Follows Labor	(6.0)	(6.1)	(5.7)	0	Labor	0				(5.736)	
Supplemental Pension Benefits (Retirement Allowances)	Pension - Known by HR/Payroll	Unfunded	280349	228.3	501106	426.5	(2.3)	(2.2)	(2.3)	0	Other	0				(2.273)	
Pension - Local 57	Pension - Calculated - Actuary	Unfunded	280350	228.35	501105	Follows Labor	(0.7)	(0.7)	(1.0)	0	Labor	0		(1.001)			
FAS 158 SERP Liability	SERP - Calculated - Actuary	Unfunded	280465	228.35	501115	920 / 426.5	(63.0)	(59.3)	(61.9)	0	Labor	0		(61.863)			
FAS 158 SERP Accumulated Other Comprehensive Income	SERP - Calculated - Actuary	Accum OCI/partially offsetting unfunded SERP liability	299107	219	0	0	22.0	19.4	21.4	0	Labor	0		21.445			
FAS 112 Book Reserve	Post-Employ - Calculated - Actuary	Unfunded	280330	228.3	501160	920	(34.1)	(31.6)	(33.9)	0	Labor	0				(33.945)	
Wasatch Worker's Compensation Reserve	Post-Employ - Calculated - Actuary	Unfunded	280490	228.3	501160	920	(3.3)	(3.1)	(3.2)	0	Labor	0				(3.157)	
Totals							(292.1)	(299.0)	(295.6)				0.000	0.000	(145.218)	(162.676)	

Allocators	100.000%	22.334%	7.882%	0.000%
Total (\$ millions)	0.000	0.000	(11.445)	0.000
Appendix A input				(11,445,423)

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

FERC Acct	Description	2015 Expense
4265000	OTHER DEDUCTIONS	(55)
5020000	STEAM EXPENSES	(3,030)
5060000	MISC STEAM PWR EXP	(2,080,975)
5063000	MISC STEAM JVA CR	229,339
5120000	MANT OF BOILR PLNT	(7,488)
5140000	MAINT MISC STM PLN	(9,586)
5350000	OPER SUPERV & ENG	(188,979)
5390000	MSC HYD PWR GEN EX	(123,702)
5480000	GENERATION EXP	(9,829)
5490000	MIS OTH PWR GEN EX	(41,592)
5530000	MNT GEN & ELEC PLT	(13,226)
5560000	SYS CTRL & LD DISP	(10,836)
5570000	OTHER EXPENSES	(645,575)
5600000	OPER SUPERV & ENG	(312,622)
5612000	LD - MONITOR & OPER	(62,544)
5615000	REL PLAN & STDS DEV	(12,554)
5660000	MISC TRANS EXPENSE	(3)
5680000	MNT SUPERV & ENG	(39,963)
5700000	MAINT STATION EQIP	(14,207)
5710000	MAINT OVHD LINES	(2,526)
5800000	OPER SUPERV & ENG	(361,022)
5810000	LOAD DISPATCHING	(169,020)
5850000	STRT LGHT-SGNL SYS	(8,695)
5880000	MSC DISTR EXPENSES	(44,558)
5900000	MAINT SUPERV & ENG	(240,415)
5920000	MAINT STAT EQUIP	(89,791)
5930000	MAINT OVHD LINES	(12,498)
5950000	MAINT LINE TRNSFRM	(24,204)
5970000	MNT OF METERS	(30,551)
5980000	MNT MISC DIST PLNT	(25,142)
7071000	LBR CLR - RMP	(1,564,734)
7072000	LBR CLR - PACPWR	(667,278)
7081000	Stores Exp CLR - RMP	(122,018)
7082000	Stores Exp CLR - PP	(97,362)
9010000	SUPRV (CUST ACCT)	(65,844)
9020000	METER READING EXP	(354,658)
9030000	CUST RCRD/COLL EXP	(4,379)
9031000	CUST RCRD/CUST SYS	(38,833)
9032000	CUST ACCTG/BILL	(62,547)
9033000	CUST ACCTG/COLL	(46,329)
9036000	CUST ACCTG/COMMON	(232,164)
9050000	MISC CUST ACCT EXP	0
9070000	SUPRV (CUST SERV)	(504)
9080000	CUST ASSIST EXP	(37,472)
9084000	DSM DIRECT	(22,616)
9086000	CUST SERV	(122,748)
9090000	INFOR/INSTRCT ADV	(1,959)
9200000	ADMIN & GEN SALARY	(1,186,575)
9350000	MAINT GENERAL PLNT	(15,780)
Attachment 5 input: Total PBOP		(8,999,649)

Notes:

Total expense is negative for 2015. 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 2015 as compared to 2014 is primarily due to changes in actuarial assumptions.

PACIFICORP

Enclosure 4

Projection variance analysis

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

2016 Projection

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 Form 1 data Projection
Allocators				
Wages & Salary Allocation Factor				
1	Transmission Wages Expense		354.21b	25,137,301
2	Total Wages Expense		354.28b	356,682,932
3	Less A&G Wages Expense		354.27b	37,744,556
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	318,938,376
5	Wages & Salary Allocator		(Line 1 / Line 4)	7.8816%
Plant Allocation Factors				
6	Electric Plant in Service	(Note M)	Attachment 5	26,518,616,701
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	8,565,801,806
8	Accumulated Amortization	(Note N)	Attachment 5	559,800,280
9	Total Accumulated Depreciation		(Line 7 + 8)	9,125,602,086
10	Net Plant		(Line 6 - Line 9)	17,393,014,615
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	6,150,705,545
12	Gross Plant Allocator		(Line 11 / Line 6)	23.1939%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	4,569,827,764
14	Net Plant Allocator		(Line 13 / Line 10)	26.2739%

2015 Projection (as-filed)

2014 Form 1 data	Absolute change	Percent change
2014 data in Settlement model	Projection value minus 2015 Projection (as-filed)	Change over 2015 Projection (as-filed)
24,934,991	202,310	0.81%
0		
362,793,740	(6,110,808)	-1.68%
41,620,401	(3,875,845)	-9.31%
321,173,339	(2,234,963)	-0.70%
7.7637%	0.1178%	1.52%
25,826,088,116	692,528,585	2.68%
0		
8,395,189,232	170,612,574	2.03%
555,584,758	4,215,522	0.76%
8,950,773,990	174,828,096	1.95%
16,875,314,126	517,700,489	3.07%
0		
5,880,019,112	270,686,432	4.60%
22.7677%	0.4262%	1.87%
4,359,821,834	210,005,931	4.82%
25.8355%	0.4384%	1.70%

Plant Calculations				
Plant In Service				
15	Transmission Plant In Service	(Note M)	Attachment 5	5,910,756,444
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	78,371,399
17	Total Transmission Plant		(Line 15 + Line 16)	5,989,127,844
18	General Plant	(Note N)	Attachment 5	1,173,341,617
19	Intangible Plant	(Note N)	Attachment 5	876,732,474
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,050,074,092
21	Wage & Salary Allocator		(Line 5)	7.8816%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	161,577,701
23	Land Held for Future Use	(Notes B & L)	Attachment 5	3,657,534
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	6,154,363,079

5,387,870,877	522,885,568	9.70%
311,624,183	(233,252,784)	-74.85%
5,699,495,060	289,632,784	5.08%
1,445,031,807	(271,690,190)	-18.80%
880,195,124	(3,462,650)	-0.39%
2,325,226,931	(275,152,839)	-11.83%
7.7637%		
180,524,052	(18,946,351)	-10.50%
3,657,534	0	0.00%
5,883,676,647	270,686,432	4.60%

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

20160516-5286
FERC PDF (Unofficial) 5/16

Shaded cells are inputs			Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 Projection 2015 Form 1 data Projection
Accumulated Depreciation and Amortization					
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5		1,503,737,225
26	Accumulated General Depreciation	(Note N)	Attachment 5		418,947,737
27	Accumulated Amortization	(Note N)	(Line 8)		559,800,280
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)		978,748,017
29	Wage & Salary Allocator		(Line 5)		7.8816%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)		77,140,556
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)		1,580,877,780
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)		4,573,485,299
Adjustments To Rate Base					
Accumulated Deferred Income Taxes					
33	ADIT net of FASB 106 and 109		Attachment 1A		(1,039,502,016)
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		(147,746)
Unfunded Reserves					
36	Unfunded Reserves		Attachment 16		(10,698,010)
Prepayments					
37	Prepayments	(Note K & N)	Attachment 11		5,657,767
Abandoned Plant					
38	Unamortized Abandoned Plant	(Note O)			0
Materials and Supplies					
39	Undistributed Stores Expense	(Note N)	Attachment 5		0
40	Wage & Salary Allocator		(Line 5)		7.8816%
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)		0
42	Construction Materials & Supplies	(Note N)	Attachment 5		134,703,542
43	Wage & Salary Allocator		(Line 5)		7.8816%
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)		10,616,733
45	Transmission Materials & Supplies	(Note N)	Attachment 5		653,625
46	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)		11,270,358
Cash Working Capital					
47	Operation & Maintenance Expense		(Line 75)		69,887,253
48	1/8th Rule	(Note S)	Zero		0.0%
49	Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)		0
Network Upgrade Balance					
50	Network Upgrade Balance	(Note N)	Attachment 5		(35,613,530)
51	Total Adjustment to Rate Base		(Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)		(1,069,033,177)
52	Rate Base		(Line 32 + Line 51)		3,504,452,121

2015 Projection (as-filed)		
2014 Form 1 data	Absolute change	Percent change
2014 data in Settlement model	Projection value minus 2015 Projection (as-filed)	Change over 2015 Projection (as-filed)
1,432,003,537	71,733,688	5.01%
0		
580,388,319	(161,440,582)	-27.82%
555,584,758	4,215,522	0.76%
1,135,973,077	(157,225,061)	-13.84%
7.7637%		
88,193,742	(11,053,186)	-12.53%
0		
1,520,197,279	60,680,502	3.99%
0		
4,363,479,368	210,005,931	4.81%
Accumulated Deferred Income Taxes		
(941,980,576)	(97,521,440)	-10.35%
CWIP for Incentive Transmission Projects		
0	0	n/m
ITC Adjustment		
(283,452)	135,706	47.88%
Unfunded Reserves		
(11,983,950)	1,285,939	10.73%
Prepayments		
5,557,014	100,753	1.81%
Abandoned Plant		
0	0	n/m
Materials and Supplies		
0	0	n/m
7.7637%	0	1.52%
0	0	n/m
111,221,100	23,482,442	21.11%
7.7637%		
8,634,892	1,981,841	22.95%
490,752	162,873	33.19%
9,125,644	2,144,714	23.50%
Cash Working Capital		
60,959,586	8,927,666	14.65%
0.0%		
0	0	n/m
Network Upgrade Balance		
(52,282,848)	16,669,318	31.88%
(991,848,168)	(77,185,009)	-7.78%
3,371,631,200	132,820,921	3.94%

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

20160516-5286
2016 Projection

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 Form 1 data Projection
Operations & Maintenance Expense				
Transmission O&M				
53	Transmission O&M		Attachment 5	215,095,477
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	10,252,059
55	Less: Account 565		Attachment 5	148,425,345
56	Transmission O&M		(Lines 53 - 55)	56,418,073
Allocated Administrative & General Expenses				
57	Total A&G		323.197b	134,217,341
58	Less Actual PBOP Expense Adjustment	(Note H)	Attachment 5	0
59	Less Property Insurance Account 924		323.185b	15,938,310
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	89,288
61	Less Regulatory Commission Exp Account 928	(Note D)	323.189b	22,275,686
62	Less General Advertising Exp Account 930.1		323.191b	319
63	Less Membership Dues	(Note C)	Attachment 5	154,650
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	95,759,088
65	Wage & Salary Allocator		(Line 5)	7.8816%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	7,547,304
Directly Assigned A&G				
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	2,225,157
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)	2,225,157
70	Property Insurance Account 924	(Note F)	Attachment 5	15,938,310
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)	15,938,310
73	Gross Plant Allocator		(Line 12)	23.1939%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	3,696,718
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	69,887,253
Depreciation & Amortization Expense				
Depreciation Expense				
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	99,238,672
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	40,666,418
78	Intangible Amortization	(Note H)	Attachment 5	36,050,777
79	Total		(Line 77 + Line 78)	76,717,195
80	Wage & Salary Allocator		(Line 5)	7.8816%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	6,046,507
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	105,285,179
Taxes Other Than Income				
84	Taxes Other than Income Taxes		Attachment 2	35,960,264
85	Total Taxes Other than Income Taxes		(Line 84)	35,960,264

2015 Projection (as-filed)		
2014 Form 1 data	Absolute change	Percent change
2014 data in Settlement model	Projection value minus 2015 Projection (as-filed)	Change over 2015 Projection (as-filed)
210,726,235	4,369,243	2.07%
9,499,437	752,622	7.92%
151,335,724	(2,910,379)	-1.92%
49,891,074	6,526,999	13.08%
103,886,947	30,330,394	29.20%
0	0	n/m
15,633,179	305,131	1.95%
89,288	0	0.00%
24,280,590	(2,004,904)	-8.26%
6,832	(6,513)	-95.33%
233,720	(79,070)	-33.83%
63,643,338	32,115,750	50.46%
7.7637%		
4,941,089	2,606,215	52.75%
2,568,100	(342,943)	-13.35%
0	0	n/m
2,568,100	(342,943)	-13.35%
15,633,179	305,131	1.95%
0	0	n/m
15,633,179	305,131	1.95%
22.7677%		
3,559,323	137,395	3.86%
60,959,586	8,927,666	14.65%
92,085,625	7,153,047	7.77%
40,653,484	12,934	0.03%
39,290,397	(3,239,620)	-8.25%
79,943,881	(3,226,686)	-4.04%
7.7637%		
6,206,617	(160,110)	-2.58%
0	0	n/m
98,292,242	6,992,937	7.11%
31,806,190	4,154,074	13.06%
31,806,190	4,154,074	13.06%

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

2016 Projection

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 Form 1 data	2016 Projection
Return \ Capitalization Calculations					
Long-Term Debt					
86	Account 221 Bonds		Attachment 14		7,111,415,154
87	Less Account 222 Reacquired Bonds		Attachment 14		0
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14		0
89	Account 224 Other Long-term Debt		Attachment 14		0
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89		7,111,415,154
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14		12,859,624
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14		33,577,276
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14		6,751,859
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14		74,613
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14		0
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95		7,058,301,008
Long Term Debt Cost					
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14		356,471,778
98	Less Hedging Expense	(Note R)	Attachment 14		0
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14		4,088,677
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14		832,212
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14		11,026
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14		0
103	Total Long Term Debt Cost		Sum Lines 97 through 102		361,381,642
Preferred Stock and Dividend					
104	Account 204 Preferred Stock Issued		Attachment 14		2,397,600
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14		0
106	Account 207 Premium on Preferred Stock		Attachment 14		0
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14		0
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14		0
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14		0
110	Total Preferred Stock		Sum Lines 104 through 109		2,397,600
111	Preferred Dividend		Attachment 14	(Enter positive)	161,902
Common Stock					
112	Proprietary Capital		Attachment 14		7,458,553,511
113	Less: Total Preferred Stock		(Line 110)		2,397,600
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14		147,464,388
115	Less: Account 219		Attachment 14		(13,306,314)
116	Total Common Stock		Sum Lines 112 through 115		7,321,997,838

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2015 Projection (as-filed)

2014 Form 1 data	Absolute change	Percent change
2014 data in Settlement model	Projection value minus 2015 Projection (as-filed)	Change over 2015 Projection (as-filed)
7,078,393,385	33,021,769	0.47%
0	0	n/m
0	0	n/m
0	0	n/m
7,078,393,385	33,021,769	0.47%
13,661,333	(801,709)	-5.87%
34,644,580	(1,067,305)	-3.08%
7,635,678	(883,818)	-11.57%
85,639	(11,026)	-12.87%
0	0	n/m
7,022,537,432	35,763,575	0.51%
358,380,033	(1,908,254)	-0.53%
0	0	n/m
4,073,420	15,257	0.37%
905,935	(73,724)	-8.14%
11,026	0	0.00%
0	0	n/m
363,348,362	(1,966,721)	-0.54%
2,397,600	0	0.00%
0	0	n/m
0	0	n/m
0	0	n/m
0	0	n/m
2,397,600	0	0.00%
161,902	0	0.00%
7,600,030,797	(141,477,285)	-1.86%
2,397,600	0	0.00%
133,301,194	14,163,194	10.62%
(9,296,735)	(4,009,579)	-43.13%
7,473,628,738	(151,630,900)	-2.03%

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

2016 Projection

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 Form 1 data Projection
117	Debt percent		Total Long Term Debt (Line 90 / (Lines 90 + 110 +116))	49.26%
118	Preferred percent	(Notes Q & R)	Preferred Stock (Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	(Notes Q & R)	Common Stock (Line 116 / (Lines 90 + 110 +116))	50.72%
<hr/>				
120	Debt Cost		Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt (Line 103 / Line 96)	5.12%
121	Preferred Cost		Preferred Stock cost = Preferred Dividends / Total Preferred Stock (Line 111 / Line 110)	6.75%
122	Common Cost	(Note H)	Common Stock Fixed	9.80%
<hr/>				
123	Weighted Cost of Debt		Total Long Term Debt (WCLTD) (Line 117 * Line 120)	2.52%
124	Weighted Cost of Preferred		Preferred Stock (Line 118 * Line 121)	0.00%
125	Weighted Cost of Common		Common Stock (Line 119 * Line 122)	4.97%
126	Rate of Return on Rate Base (ROR)		(Sum Lines 123 to 125)	7.4940%
127	Investment Return = Rate Base * Rate of Return		(Line 52 * Line 126)	262,623,425

2015 Projection (as-filed)

2014 Form 1 data	Absolute change	Percent change
2014 data in Settlement model	Projection value minus 2015 Projection (as-filed)	Change over 2015 Projection (as-filed)
48.63%	0.63%	
0.02%	0.00%	
51.35%	-0.63%	
<hr/>		
5.17%	-0.05%	
6.75%	0.00%	
9.80%		
<hr/>		
2.52%		
0.00%		
5.03%		
7.55%	-0.06%	
<hr/>		
254,548,240	8,075,185	3.17%

Composite Income Taxes

Income Tax Rates		Notes	Reference	2015 Form 1 data Projection
128	FIT = Federal Income Tax Rate	(Note G)		35.00%
129	SIT = State Income Tax Rate or Composite	(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deductible for state purposes)	Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		37.951%
132	T / (1-T)			61.163%
<hr/>				
ITC Adjustment				
133	Amortized Investment Tax Credit - Transmission Related		Attachment 5	(1,249,695)
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)	Line 133 * (1 / (1 - Line 131))	(2,014,046)
135	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	106,566,584
136	Total Income Taxes		(Line 134 + Line 135)	104,552,538

2014 Form 1 data	Absolute change	Percent change
35.00%	0.00%	
4.54%	0.00%	
0.00%	0.00%	
37.951%		
61.163%		
<hr/>		
(1,296,735)	47,040	3.63%
(2,089,856)	75,811	3.63%
<hr/>		
103,797,572	2,769,012	2.67%
0		
101,707,715	2,844,823	2.80%

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

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2015 Projection
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Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 Form 1 data 2015 Projection
Revenue Requirement				
Summary				
137	Net Property, Plant & Equipment		(Line 32)	4,573,485,299
138	Total Adjustment to Rate Base		(Line 51)	(1,069,033,177)
139	Rate Base		(Line 52)	3,504,452,121
140	Total Transmission O&M		(Line 75)	69,887,253
141	Total Transmission Depreciation & Amortization		(Line 83)	105,285,179
142	Taxes Other than Income		(Line 85)	35,960,264
143	Investment Return		(Line 127)	262,623,425
144	Income Taxes		(Line 136)	104,552,538
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	578,308,659
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
146	Transmission Plant In Service		(Line 15)	5,910,756,444
147	Excluded Transmission Facilities	(Note J)	Attachment 15	242,640,976
148	Included Transmission Facilities		(Line 146 - Line 147)	5,668,115,468
149	Inclusion Ratio		(Line 148 / Line 146)	95.89%
150	Gross Revenue Requirement		(Line 145)	578,308,659
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	554,568,656
Revenue Credits				
152	Revenue Credits		Attachment 3	152,695,083
153	Net Revenue Requirement		(Line 151 - Line 152)	401,873,572
Net Plant Carrying Charge				
154	Gross Revenue Requirement		(Line 150)	578,308,659
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,485,390,619
156	Net Plant Carrying Charge		(Line 154 / Line 155)	12.8932%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	10.6807%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.4946%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE				
159	Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	211,132,696
160	Increased Return and Taxes		Attachment 4	395,822,608
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	606,955,304
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,485,390,619
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	13.5318%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	11.3193%
165	Net Revenue Requirement		(Line 153)	401,873,572
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	4,677,132
168	Interest on Network Upgrade Facilities		Attachment 5	1,520,803
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	408,071,508
Network Service Rate				
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	13,738
171	Rate (\$/MW-year)		(Line 169 / 170)	29,703
172	Network Service Rate (\$/MW-year)		(Line 171)	29,703

2015 Projection (as-filed)		
2014 Form 1 data	Absolute change	Percent change
2014 data in Settlement model	Projection value minus 2015 Projection (as-filed)	Change over 2015 Projection (as-filed)
4,363,479,368	210,005,931	4.81%
(991,848,168)	(77,185,009)	-7.78%
3,371,631,200	132,820,921	3.94%
60,959,586	8,927,666	14.65%
98,292,242	6,992,937	7.11%
31,806,190	4,154,074	13.06%
254,548,240	8,075,185	3.17%
101,707,715	2,844,823	2.80%
547,313,974	30,994,685	5.66%
5,387,870,877	522,885,568	9.70%
239,989,391	2,651,585	1.10%
5,147,881,486	520,233,982	10.11%
95.55%		
547,313,974	30,994,685	5.66%
522,935,226	31,633,430	6.05%
148,180,554	4,514,529	3.05%
374,754,672	27,118,900	7.24%
547,313,974	30,994,685	5.66%
4,267,491,523	217,899,096	5.11%
12.8252%	0.07%	
10.6674%	0.01%	
2.3192%	0.18%	
191,058,019	20,074,677	10.51%
384,158,377	11,664,231	3.04%
575,216,396	31,738,908	5.52%
4,267,491,523	217,899,096	5.11%
13.4790%		
11.3212%		
374,754,672	27,118,900	7.24%
0	0	n/m
4,418,738	258,395	5.85%
1,751,604	(230,801)	-13.18%
380,925,013	27,146,495	7.13%
13,379	360	2.69%
28,472	1,231	4.32%
28,472	1,231	4.32%

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

2016 Projection

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 Form 1 data Projection
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2015 Projection (as-filed)

2014 Form 1 data	Absolute change	Percent change
2014 data in Settlement model	Projection value minus 2015 Projection (as-filed)	Change over 2015 Projection (as-filed)

Notes

- A Line 16 includes New Transmission Plant to be placed in service in the current calendar year. Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- B Includes Transmission portion only.
- C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded from the calculation of the ATRR and charges under the Formula Rate and are subtracted from Total A&G. Total A&G does not include lobbying expenses.
- D Includes all Regulatory Commission Expenses.
- E Includes Regulatory Commission Expenses directly related to transmission service.
- F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$.
- H No change in ROE will be made absent a filing at FERC.
PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its actual PBOP expense.
Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.
- I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.
- J Amount of transmission plant excluded from rates per Attachment 15.
- K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.
- L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2, shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.
- P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.
- R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 – Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.
- S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:
 - (a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does not file a study in the time required, the amount of cash working capital allowance includable in the calculation of the ATRR under the Formula shall be zero dollars (\$0.00) as of June 1, 2014, and shall remain at zero until such time as the Commission, in response to a PacifiCorp filing of a lead-lag study, authorizes a cash working capital allowance;
 - (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 Section 205 filing.
- T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

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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	\$554,568,656
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$5,589,191
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$147,105,893
4	Total Revenue Credits	Line 2 + Line 3	\$152,695,083
5	Interest on Network Upgrades	Attachment 5	\$1,520,803
6	Transmission Incentive Credit	Attachment 7	\$4,677,132
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$408,071,508
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	13,738
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$29.703112
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.475259
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.571214
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.114243
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.081602
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$7.14
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$3.40

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(3,968,031,822)	(2,826,643,795)	(928,728,614)	16,801,252	(229,460,665)	
2	ADIT-281	Sch. 281 Below	(252,151,842)	(252,151,842)	0	0	0	
3	ADIT-283	Sch. 283 Below	(464,012,490)	(450,200,710)	0	(8,301,728)	(5,510,052)	
4	ADIT-190	Sch. 190 Below	527,365,422	495,523,065	349,597	0	31,492,760	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,156,830,732)	(3,033,473,282)	(928,379,017)	8,499,524	(203,477,957)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	26.2739%	7.8816%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(928,379,017)	2,233,159	(16,037,225)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)						Attachment 1a input --> (942,183,084)

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

Schedule ADIT-190

Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
A	B	C	D	E	F	G	
Account 190							
Employee Benefits							
137426	720.500	Accrued Severance	396,188	0	0	396,188	Severance accruals related to regular employment downsizing.
137414	605.400	Accrued Bonus	65,491	0	0	65,491	Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive).
137415	605.600	Accrued Vacation	10,677,928	0	0	10,677,928	Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination.
287220	720.560	Pension	42,004,416	42,004,416	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	2,631,997	0	0	2,631,997	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200	Deferred Comp. Accrual	3,689,534	0	0	3,689,534	Non-qualified deferred compensation plan under IRC Subsection 409A.
287327	720.300	Pension/Retirement Accrual	881,430	881,430	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287373	910.580	Wasach workers comp reserve	1,237,377	0	0	1,237,377	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150	FAS 112 Book Reserve - Post	12,794,245	0	0	12,794,245	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287413	720.550	Accrued CIC Severance	0	0	0	0	Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287447	720.830	Western Coal Carr Ret Med Accrual	4,238,777	0	0	4,238,777	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800	FAS 158 Pension Liability	63,703,014	63,703,014	0	0	Total unfunded pension liability as required under FAS 158.
287461	720.810	FAS 158 Post-Retirement Liability	20,850,623	20,850,623	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462	720.820	FAS 158 SERP Liability	23,893,147	23,893,147	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
137238	730.110	FAS 133 Derivatives - Current	19,099,710	19,099,710	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
137233	415.838	Curr Liab - Frozen MTM	4,980,501	4,980,501	0	0	Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
287336	730.120	FAS 133 Derivatives - Book	13,316,395	13,316,395	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839	NonCurr Liab - Frozen MTM	41,823,354	41,823,354	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:							
137203	705.514	RL OR Def NPC - Current	0	0	0	0	Regulatory liability established to record OR Def NPC current portion.
137205	705.518	RL WA Def NPC - Current	46,285	46,285	0	0	Regulatory liability established to record WA Def NPC current portion.
137213	705.525	RL OR RECs in Rate - Current	153,692	153,692	0	0	Regulatory liability established to record OR REC's current portion.
137214	705.522	RL UT RECs in Rate - Current	0	0	0	0	Regulatory liability established to record UT REC's current portion.
137215	705.523	RL WA RECs in Rate - Current	0	0	0	0	Regulatory liability established to record WA REC's current portion.
137221	705.526	RL CA Solar Feed-in Tariff - Current	358,886	358,886	0	0	Regulatory liability established to record CA solar Feed in Tariff reclass to current.

137224	705.530	RL UT Solar Feed-in Tariff - Current	3,839,456	3,839,456	0	0	0	Regulatory liability established to record UT solar Feed in Tariff reclass to current.
137228	705.536	RL CA GHG RL - C	1,102,333	1,102,333	0	0	0	Regulatory liability established to record current portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
137229	705.537	RL Other Reg Liabilities - Current	330,725	330,725	0	0	0	Regulatory liability established to record current portion of other regulatory liabilities.
137232	415.700	RL - BPA Balancing Acct OR	0	0	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Oregon customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
137234	425.381	RL - BPA Balancing Acct ID	878,553	878,553	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
137237	715.720	RL - BPA Balancing Acct WA	0	0	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to WA customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
137241	705.241	RL-Alt Rate Energy Prgm CA	256,166	256,166	0	0	0	Regulatory liability established to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
137300	610.144	Reg Liability Current - DSM	717,505	717,505	0	0	0	Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
137416	610.142	RL - UT Home Energy	947,522	947,522	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
137417	610.143	RL - WA Low Energy Program	494,423	494,423	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
137418	705.265	RL - OR Energy Conserv Chrg	998,298	998,298	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs.
137419	705.270	RL - Blue Sky OR	1,072,010	1,072,010	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137420	705.271	RL - Blue Sky WA	131,501	131,501	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137421	705.272	RL - Blue Sky CA	50,647	50,647	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137422	705.273	RL - Blue Sky UT	1,200,413	1,200,413	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137423	705.274	RL - Blue Sky ID	46,892	46,892	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137424	705.275	RL - Blue Sky WY	133,301	133,301	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137425	705.600	RL - OR 2012 GRC Giveback	0	0	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287225	605.103	ARO/Reg Diff - Trojan - WA	(105,045)	(105,045)	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287233	705.515	RL - Deferred Excess NPC - OR - noncurrent	2,286,645	2,286,645	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287237	705.755	RL-Noncurrent Reclass-Other	23,587	23,587	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287239	705.600	RL - OR 2012 GRC Giveback	(158,722)	(158,722)	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287253	705.400	Reg Lia - OR Inj & Dam Reserve	791,291	791,291	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287255	705.451	Reg Lia - OR Property Ins Reserve	393,344	393,344	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Lia - ID Property Ins Reserve	144,868	144,868	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Lia - UT Property Ins Reserve	1,318,284	1,318,284	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287262	100.100	RL ITC	4,678,951	4,678,951	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287284	610.147	Reg Liability-Other - Balance Reclass	(10,682)	(10,682)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287288	415.804	RTO Grid West N/R - OR	307,492	307,492	0	0	0	Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
287304	610.146	OR Reg Asset/Liab Cons	(21,406)	(21,406)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.400	ARO Reg Liabilities	2,454,254	2,454,254	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.

287320	910.560	SMUD Revenue Imputation-UT	0	0	0	0	0	0	Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual variable contract rate.
287374	100.105	Income Tax WA Flow-through	0	0	0	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287438	415.800	RTO Grid West N/R Allowance	429,499	429,499	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization).
287439	415.805	RTO Grid West Notes Rec - WY	157,155	157,155	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287440	415.806	RTO Grid West Notes Rec - ID	51,541	51,541	0	0	0	0	Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287441	605.100	Trojan Decom Cost-Regulatory Asset	2,125,829	2,125,829	0	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287442	610.135	SB 1149 Costs	371,862	371,862	0	0	0	0	Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149.
287486	415.926	RL - Depre	324,479	324,479	0	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287487	415.927	RL - Depre	253,701	253,701	0	0	0	0	Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carry forwards									
137402		DTA NOL Carry forward State Current	9,531,000	9,531,000	0	0	0	0	State net operating loss carry forward for income tax purposes.
137403		DTA State NOL Fed Detriment - Current	(3,335,850)	(3,335,850)	0	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carry forward.
287280		DTA State Charitable Contribution Limit	362,421	362,421	0	0	0	0	Charitable contribution carry forward for state income tax purposes.
287437		DTA Net Operating Loss Carry forward-State	70,029,092	70,029,092	0	0	0	0	State net operating loss carry forward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(24,637,030)	(24,637,030)	0	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carry forward.
287371		DTA 930.100 Oregon BETC Credits	2,104,918	2,104,918	0	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	2,136,632	2,136,632	0	0	0	0	Oregon state income tax credit carry forward.
287497		DTA BETC Purchased Gain	837,770	837,770	0	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carry forward	10,496,243	10,496,243	0	0	0	0	Idaho state income tax credit carry forward.
287269		DTA Colorado Tax Credit Carry forward	191,296	191,296	0	0	0	0	Colorado state income tax credit carry forward.
287275		DTA AZ State Tax Credit Carry forward	0	0	0	0	0	0	Arizona state income tax credit carry forward.
287281		DTA CA AMT Credit Carry forward	320,577	320,577	0	0	0	0	California state income tax credit carry forward.
Loss Contingencies									
137510	415.815	Ins Resv	(19,012,454)	(19,012,454)	0	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287498	425.140	USA Power Accrual	45,201,007	45,201,007	0	0	0	0	Accrued liability related to USA Power.
287341	910.530	Injuries & Damages	24,999,830	24,999,830	0	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligations									
287339	105.400	FAS 143 ARO Liability	47,023,073	47,023,073	0	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:									
137235	505.125	Accrued Royalties	2,882	2,882	0	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
137400	- - - -	Valuation Allowance for DTA - Current	(6,068,202)	(6,068,202)	0	0	0	0	Valuation allowance against state tax credits that may not be realized before they expire.
137404	105.154	Section 383 capital loss CF	37,346	37,346	0	0	0	0	Capital loss carry forward for income tax purposes pursuant to Internal Revenue Code Section 383.
137405	205.025	PMI Fuel Cost Adjustment	1,699,031	1,699,031	0	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
137406	205.200	M&S Inventory Write-off	753,807	753,807	0	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
137408	220.100	Bad Debts Allowance - Cash	2,999,790	2,999,790	0	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
137409	425.320	N Umpqua Settlement Agmt	9,643,394	9,643,394	0	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
137410	505.100	Energy West Accrued Liab	444,611	444,611	0	0	0	0	Miscellaneous accrued liabilities related to Energy West Mining Company.
137412	505.150	Misc Current & Accrued Liab	2,014,332	2,014,332	0	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
137413	505.160	CA PUC Fee	9,108	9,108	0	0	0	0	Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance.
137807	- - - -	Curr def fed tax corr ben of int	506,170	506,170	0	0	0	0	Current federal benefit of interest on corrections.
137817	- - - -	Curr def fed tax unc tax pos ben of int	0	0	0	0	0	0	Current federal benefit of interest on position.
137827	- - - -	Curr def state tax corr ben of int	65,656	65,656	0	0	0	0	Current state benefit of interest on corrections.
287240	605.301	Environmental Liab- Reg	8,132,866	8,132,866	0	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liab- NonReg	1,015,138	1,015,138	0	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287289	425.130	Rogue River-Habitat Enhance	17,076	17,076	0	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license. PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.

287290	425.150	Lewis River- LWD Fund Liab	350,922	350,922	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue - Citibank	102,040	102,040	0	0	0	Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287298	205.210	ERC Impairment Reserve	774,200	774,200	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	8,686,382	8,686,382	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	211,697	211,697	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Def Reg Asset-Transmission	134,341	0	134,341	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287343	415.120	Def Reg Asset-Foote Creek Contract	6,489	0	6,489	0	0	Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.
287344	715.800	Redding Contract - Prepaid	208,767	0	208,767	0	0	Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015.
287345	145.030	Distribution O&M Amort of W	0	0	0	0	0	Accrued estimated liability for distribution projects that are estimated to not be recovered.
287357	425.200	Other Environmental Liability	72,107	72,107	0	0	0	Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
287370	425.215	Unearned Joint Use Pole Con	1,106,433	1,106,433	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287392	425.120	Bear River Settlement Agreement	6,288,267	6,288,267	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	106,095	106,095	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287417	605.710	Reverse Accrued Final Reclamation	5,531,713	5,531,713	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287479	105.221	Safe Harbor Leases - Cholla	37,922,708	37,922,708	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287489	910.515	Deseret Settlement Rec	207,987	207,987	0	0	0	A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
287807	-----	Non-curr def fed tax cor ben of int	316,817	316,817	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	460,534	460,534	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	41,097	41,097	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	59,739	59,739	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			5	5				
Subtotal - p234			544,969,532	508,888,398	349,597	0	35,731,537	
Less FASB 109 Above if not separately removed			13,365,333	13,365,333	0	0	0	
Less FASB 106 Above if not separately removed			4,238,777	0	0	0	4,238,777	
Total			527,365,422	495,523,065	349,597	0	31,492,760	

Instructions for Account 190:

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

PacifiCorp

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

	A	B	C	D	E	F	G	
								Total
Account 281								
Electric:								
287960	-----	Accelerated Pollution Control Facilities Depreciation	(252,151,842)	(252,151,842)	0	0	0	Depreciation on pollution control facilities.
Rounding								
Subtotal - p275			(252,151,842)	(252,151,842)	0	0	0	
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Total			(252,151,842)	(252,151,842)	0	0	0	

Instructions for Account 281:

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

PacifiCorp

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Schedule ADIT-282

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147 §1031 Exchange	(172,878)	(172,878)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287766	610.101 Amortization NOPAs 99-00 RAR	202,295	202,295	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403 ARO Removal Costs	(29,991,665)	(29,991,665)	0	0	0	Regulatory liability related to removal costs.
287605	105.142 Avoided Costs	216,619,156	216,619,156	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143 Basis Intangible Difference	(1,342,152)	0	0	(1,342,152)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287753	110.100 Book Cost Depletion	(4,099,158)	(4,099,158)	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	105.120 Book Depreciation	2,385,533,129	2,385,533,129	0	0	0	Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss	233,824	233,824	0	0	0	Book-tax difference related to land sales.
287605	105.146 Capitalization of Test Energy	5,238,233	5,238,233	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137 Capitalized Depreciation	(20,319,657)	(20,319,657)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100 Capitalized labor and benefit costs	25,659,474	25,659,474	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	2,415,886	2,415,886	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	928,728,614	(928,728,614)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	Direct Assignment: Intangible Fixed Assets	0	43,264,695	0	0	(43,264,695)	PowerTax Report #257: Intangible Book Allocation Group.
287605	Direct Assignment: General Fixed Assets	0	186,195,970	0	0	(186,195,970)	PowerTax Report #257: General Book Allocation Group.
287608	105.222 Cholla SHL (Amortization of SHL Gain)	(4,620,991)	0	0	(4,620,991)	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287608	105.223 Cholla SHL NOPA (Lease Amortization)	1,381,474	0	0	1,381,474	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287605	105.165 Coal Mine Development	(4,834,889)	(4,834,889)	0	0	0	Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
287605	105.170 Coal Mine Extension Costs	(5,858,660)	(5,858,660)	0	0	0	Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
287605	105.130 Contribution in Aid of Construction	264,295,570	264,295,570	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175 Cost of Removal	(213,476,350)	(213,476,350)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030 CWIP Reserve	572,328	572,328	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established, CWIP Reserve.
287605	105.141 Debt AFUDC	(227,986,595)	(227,986,595)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105.115 Effects of Ratemaking - Fixed Assets Flow through	(91,871,232)	(91,871,232)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139 Equity AFUDC	(79,907,752)	(79,907,752)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310 Hydro Relicensing Obligation	(8,244,188)	(8,244,188)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	----- Federal Tax Bonus Depreciation	0	0	0	0	0	Current federal benefit of interest on corrections.
287605	105.125 Tax Depreciation	(5,809,833,122)	(5,809,833,122)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152 Tax Fixed Asset Gain/Loss	(89,080,538)	(89,080,538)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129 Fixed Assets - State Modifications	21,382,921	0	0	21,382,921	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.

287605	105.148	Mine Safety Sec. 179E Election	(473,124)	(473,124)	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.
287610	105.460	Non-ARO Removal Costs	(335,205,507)	(335,205,507)	0	0	0	Regulatory liability related to removal costs.
287740	110.200	Percentage Depletion - Temp	(1,143,834)	(1,143,834)	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	320.210	R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
287648	100.120	RA - Effects of Ratemaking - Fixed Assets	(276,749,101)	(276,749,101)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(51,074)	(51,074)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	252,151,842	252,151,842	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	31,275,532	31,275,532	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(350,541,144)	(350,541,144)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(366,853)	(366,853)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(2,559,391)	(2,559,391)	0	0	0	This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(933,685)	(933,685)	0	0	0	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
287313	105.450	RL - Non-ARO Liability	335,205,507	335,205,507	0	0	0	Regulatory liability related to removal costs.
287605	105.135	Safe Harbor Lease Rate Differential	248,818	248,818	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(229,336,182)	(229,336,182)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(2,190)	(2,190)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	321,959	321,959	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	13,399,273	13,399,273	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	1	1				
Subtotal - p275			(4,244,780,923)	(3,103,392,896)	(928,728,614)	16,801,252	(229,460,665)	
Less FASB 109 Above if not separately removed			(276,749,101)	(276,749,101)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(3,968,031,822)	(2,826,643,795)	(928,728,614)	16,801,252	(229,460,665)	

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
287847	415.423	Contra RA - PP&E Deer Creek	37,233,105	37,233,105	0	0	0	Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS.
287849	415.424	Contra RA - Deer Creek Abandonment	11,602,009	11,602,009	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287642	105.401	RA - ARO	(19,485,662)	(19,485,662)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
137332	415.699	RA - BPA Balancing Account - OR	(557,322)	(557,322)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
137337	715.721	RA - BPA Balancing Account - WA	(120,288)	(120,288)	0	0	0	Regulatory asset to record the pass-through benefit to Washington 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.
287984	415.923	RA - Carbon Unrecovered Plant - ID	(799,389)	(799,389)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Carbon Unrecovered Plant - UT	(5,540,548)	(5,540,548)	0	0	0	Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287986	415.925	RA - Carbon Unrecovered Plant - WY	(2,022,666)	(2,022,666)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287760	415.896	RA - Chehalis Generating Facility Deferral - WA	(1,138,530)	(1,138,530)	0	0	0	Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates.
287635	415.500	RA - Cholla Plant Transaction Costs	(1,100,426)	(1,100,426)	0	0	0	Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287947	415.501	RA - Cholla Plant Transaction Costs - ID	32,327	32,327	0	0	0	Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287948	415.502	RA - Cholla Plant Transaction Costs - OR	52,758	52,758	0	0	0	Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287949	415.503	RA - Cholla Plant Transaction Costs - WA	95,105	95,105	0	0	0	Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287581	415.824	RA - Contra Pension MMT & CTG - CA	139,539	139,539	0	0	0	Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
287577	415.820	RA - Contra Pension MMT & CTG - OR	1,540,253	1,540,253	0	0	0	Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
137201	415.869	RA - Deferred Excess NPC - CA - Current	(1,292,091)	(1,292,091)	0	0	0	Regulatory asset established for reclass current portion of CA Deferred Excess NPC.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(1,400,430)	(1,400,430)	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
137302	415.886	RA - Deferred Excess NPC - ID - Current	(7,514,841)	(7,514,841)	0	0	0	Regulatory asset established for current portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(2,202,838)	(2,202,838)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
137304	415.888	RA - Deferred Excess NPC - UT - Current	(16,126,370)	(16,126,370)	0	0	0	Regulatory asset established for current portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(7,814,810)	(7,814,810)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
137306	415.901	RA - Deferred Excess NPC - WY - Current	(8,224,943)	(8,224,943)	0	0	0	Regulatory asset established for current portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,704,320)	(1,704,320)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	23,587	23,587	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(15,311)	(15,311)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(14,812)	(14,812)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(405,912)	(405,912)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(96,403)	(96,403)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.

287868	415.858	RA - Deferred Overburden Costs - WY	(257,060)	(257,060)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
137200	430.117	RA - Demand Side Management - Current	(8,122,990)	(8,122,990)	0	0	0	Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287614	430.100	RA - Demand Side Management - Noncurrent	(7,405,486)	(7,405,486)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287981	415.920	RA - Depreciation Increase - Idaho	(603,213)	(603,213)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(801,795)	(801,795)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(2,768,962)	(2,768,962)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclass	7,405,487	7,405,487	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287648	100.120	RA - Effects of Ratemaking - Fixed Assets - Gross up	(169,267,915)	(169,267,915)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287946	100.105	RA - Effects of Ratemaking - WA Flowthrough	(96,685)	(96,685)	0	0	0	Regulatory asset established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287840	415.410	RA - Energy West Mining	(85,327,212)	(85,327,212)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(15,746,789)	(15,746,789)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	538,348	538,348	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow
287738	320.270	RA - FAS 158 Pension Liability	(181,073,140)	(181,073,140)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	(5,723,001)	(5,723,001)	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
137328	425.102	RA - GHG Allowances - CA - Current	(1,939,547)	(1,939,547)	0	0	0	California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO2e of green house gas emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(153,227)	(153,227)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(11,070,491)	(11,070,491)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(339,693)	(339,693)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant
287903	415.879	RA - Liquidation Damages - N2 - WY	(41,156)	(41,156)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287979	415.917	RA - Naughton Unit #3 Costs - CA	(19,363)	(19,363)	0	0	0	Book-tax difference associated with Pollution control project costs allocated to CA.
287974	415.916	RA - Naughton Unit #3 Costs - ID	(90,891)	(90,891)	0	0	0	Book-tax difference associated with Pollution control project costs - ID.
287968	415.914	RA - Naughton Unit #3 Costs - UT	0	0	0	0	0	Book-tax difference associated with Pollution control project costs - UT.
287969	415.915	RA - Naughton Unit #3 Costs - WY	0	0	0	0	0	Book-tax difference associated with Pollution control project costs - WY.
287977	415.885	RA - Noncurrent Reclass - Other	(23,587)	(23,587)	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
137230	425.104	RA - OR Asset Sale Gain GB - Current	(54,038)	(54,038)	0	0	0	Regulatory asset established to reclass current portion of OR asset sale gain giveback
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	0	0	0	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
137509	415.585	RA - OR Sch 203 Black Cap Solar	(4,392)	(4,392)	0	0	0	Black Cap Solar Project (Black Cap), a renewable resource, wherein PacifiCorp owns the project rights and the land under the facility, but leases the equipment.
287904	415.845	RA - OR Sch94 Distribution Safety Surcharge	139,919	139,919	0	0	0	Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year period for recovery in Oregon.
287942	430.112	RA - Other - Balance Reclass	(320,047)	(320,047)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287579	415.822	RA - Pension MMT - UT	(322,405)	(322,405)	0	0	0	Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
287972	320.285	RA - Post Employment Costs	(3,173,252)	0	0	0	(3,173,252)	Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt *NEW*	(2,726,402)	(2,726,402)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287588	415.831	RA - Post-Ret MMT - CA	(26,547)	(26,547)	0	0	0	Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287584	415.827	RA - Post-Ret MMT - OR	(293,034)	(293,034)	0	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.

287586	415.829	RA - Post-Ret MMT - UT	(317,250)	(317,250)	0	0	0	Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287779	415.850	RA - Powerdale Decommissioning	(934,500)	(934,500)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287864	415.852	RA - Powerdale Decommissioning - ID	(59,342)	(59,342)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287866	415.854	RA - Powerdale Decommissioning - WA	0	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287858	415.676	RA - Preferred Stock Redemption - WY	(99,394)	(99,394)	0	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(288,416)	(288,416)	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
137313	415.905	RA - REC Sales Deferral - OR - Current	0	0	0	0	0	Regulatory asset established for the current portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	0	0	0	0	0	Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
137314	415.902	RA - REC Sales Deferral - UT - Current	(2,732,204)	(2,732,204)	0	0	0	Regulatory asset established for current portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(4,479,213)	(4,479,213)	0	0	0	Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
137315	415.903	RA - REC Sales Deferral - WA - Current	(699,803)	(699,803)	0	0	0	Regulatory asset established to capture the current portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(1,166,338)	(1,166,338)	0	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
137316	415.904	RA - REC Sales Deferral - WY - Current	(834,340)	(834,340)	0	0	0	Regulatory asset established for the current portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(3,405)	(3,405)	0	0	0	Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
137323	415.908	RA - Solar Feed-in Tariff Deferral - OR - Current	(1,564,488)	(1,564,488)	0	0	0	Regulatory asset established for the current portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(341,076)	(341,076)	0	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287881	415.705	RA - Tax Revenue Requirement Adj - WY	(8,364)	(8,364)	0	0	0	Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns.
287899	415.878	RA - UT Liquidation Damages	(252,374)	(252,374)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287878	415.406	RA - Utah ECAM	0	0	0	0	0	Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM).
287639	415.510	RA - WA Colstrip #3	(120,497)	(120,497)	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287872	720.841	RA Amort - Tax PR Adj CA	0	0	0	0	0	Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287873	720.842	RA Amort - Tax PR Adj ID	0	0	0	0	0	Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287874	720.843	RA Amort - Tax PR Adj OR	(1,018,220)	(1,018,220)	0	0	0	Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287875	720.844	RA Amort - Tax PR Adj UT	0	0	0	0	0	Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287877	720.846	RA Amort - Tax PR Adj WY	0	0	0	0	0	Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.

287918	705.400	RL - Injuries & Damages Reserve - OR	0	0	0	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287917	705.451	RL - Property Insurance Reserve - OR	0	0	0	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287916	705.455	RL - Property Insurance Reserve - WY	(178,699)	(178,699)	0	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(32,416,108)	(32,416,108)	0	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM	(46,685,346)	(46,685,346)	0	0	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
FERC 283 - Other									
287995	720.550	Accrued CIC Severance	(9,806)	0	0	0	0	(9,806)	Regulatory liability established to record changes in control (CIC) severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees.
287891	505.180	Accrued Insurance Premium Tax	(129,991)	(129,991)	0	0	0	0	Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums.
287650	205.100	Coal Pile Inventory Adjustment	(3,062,782)	(3,062,782)	0	0	0	0	Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	(1,044,529)	(1,044,529)	0	0	0	0	Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement.
287460	720.800	FAS 158 Pension Liability	0	0	0	0	0	0	Total unfunded pension liability as required under FAS 158.
287661	425.360	Hermiston Swap	(1,406,355)	(1,406,355)	0	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287750	425.310	Hydro Relicensing Obligation	0	0	0	0	0	0	Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287656	425.280	Joseph Settlement	(160,757)	(160,757)	0	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287967	320.290	LT Prepaid IBEW 57 Pension Contribution	(223,117)	0	0	0	0	(223,117)	Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
287609	105.241	Malin SHL (Tax Int. - Tax Rent + Book Depreciation)	0	0	0	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID.
137507	210.185	Prepaid Aircraft Maintenance	(4,031)	(4,031)	0	0	0	0	Book - tax difference on prepaid account for any major overhaul and amortization.
137512	320.291	Prepaid IBEW 57 Pension Contribution - Current	(1,593,942)	0	0	0	0	(1,593,942)	Prefunded contributions to Local 57 pension fund are recorded as prepaid expense.
287669	210.180	Prepaid Membership Fees	(2,273,169)	(2,273,169)	0	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
137513	210.195	Prepaid Surety Bond	(60,245)	(60,245)	0	0	0	0	Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the period of
287665	210.130	Prepaid Taxes - ID PUC	(131,155)	(131,155)	0	0	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(327,126)	(327,126)	0	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(8,301,728)	0	0	0	(8,301,728)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287664	210.120	Prepaid Taxes - UT PUC	(1,013,763)	(1,013,763)	0	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
137511	210.190	Prepaid Water Rights	(261,694)	(261,694)	0	0	0	0	Regulatory asset accrued for prepaid water rights and water fees.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross-up	(31,239)	(31,239)	0	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287653	425.250	TGS Buyout	(29,852)	(29,852)	0	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287770	120.205	Trapper Mining Stock Basis	(1,557,524)	(1,557,524)	0	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Unrealized Gain/Loss from Trading Securities	(509,935)	0	0	0	0	(509,935)	Book-tax difference for unrealized gains and losses on deferred compensation plan investments.
287965	415.836	Current Asset - Frozen MTM	(68,559)	(68,559)	0	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
287966	415.834	Noncurrent Asset - Frozen MTM	(49,948)	(49,948)	0	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
287492	- - - -	OR BETC - Purchased Credits - Non-Cash	(293,220)	(293,220)	0	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			(5)	(5)					
Subtotal - p277			(633,311,644)	(619,499,864)	0	(8,301,728)	(5,510,052)		
Less FASB 109 Above if not separately removed			(169,299,154)	(169,299,154)	0	0	0		
Less FASB 106 Above if not separately removed			0	0	0	0	0		
Total			(464,012,490)	(450,200,710)	0	(8,301,728)	(5,510,052)		

Instructions for Account 283:

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

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(4,143,593,907)	(2,899,531,284)	(1,025,162,012)	15,033,214	(233,933,825)	
2	ADIT-281	Sch. 281 Below	(285,986,998)	(285,986,998)	0	0	0	
3	ADIT-283	Sch. 283 Below	(491,700,316)	(481,476,388)	0	(8,370,903)	(1,853,025)	
4	ADIT-190	Sch. 190 Below	590,565,251	559,970,912	88,912	0	30,505,427	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,330,715,970)	(3,107,023,758)	(1,025,073,100)	6,662,311	(205,281,423)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	26.2739%	7.8816%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(1,025,073,100)	1,750,451	(16,179,367)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(1,039,502,016)
9	Beginning of Year Total (Attachment 1)				(928,379,017)	2,233,159	(16,037,225)	(942,183,084)
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						(1,039,502,016)

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

Schedule ADIT-190

Description	Form 1 Reference	Total Company	Gas, Prod., Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
A		B	C	D	E	F	G
Account 190							
Employee Benefits							
137426	720.500 Accrued Severance	0	0	0	0	0	Severance accruals related to regular employment downsizing.
137414	505.400 Accrued Bonus	0	0	0	0	0	Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive).
137415	505.600 Accrued Vacation	0	0	0	0	0	Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination.
287220	720.560 Pension	42,004,416	42,004,416	0	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWVA pension trust withdrawal obligation.
287300	920.182 LTIP - non current	3,220,027	0	0	0	3,220,027	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323	505.400 Bonus Liab. Elec. - Cash Basis (2.5 mos)	3,921	0	0	0	3,921	Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
287324	720.200 Deferred Comp. Accrual	3,670,279	0	0	0	3,670,279	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500 Severance Accrual - Cash Basis	442,834	0	0	0	442,834	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300 Pension/Retirement Accrual	831,362	831,362	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	9,948,038	0	0	0	9,948,038	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580 Wasach workers comp reserve	1,178,955	0	0	0	1,178,955	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150 FAS 112 Book Reserve - Post	12,011,447	0	0	0	12,011,447	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287413	720.550 Accrued CIC Severance	0	0	0	0	0	Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287447	720.830 Western Coal Carr Ret Med Accrual	4,474,803	0	0	0	4,474,803	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800 FAS 158 Pension Liability	70,991,353	70,991,353	0	0	0	Total unfunded pension liability as required under FAS 158.
287461	720.810 FAS 158 Post-Retirement Liability	22,957,226	22,957,226	0	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	22,496,865	22,496,865	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
137238	730.110 FAS 133 Derivatives - Current	0	0	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
137233	415.838 Curr Liab - Frozen MTM	0	0	0	0	0	Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
287336	730.120 FAS 133 Derivatives - Book	51,737,911	51,737,911	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839 NonCurr Liab - Frozen MTM	41,823,354	41,823,354	0	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.

Regulatory Liabilities:								
137203	705.514	RL OR Def NPC - Current	0	0				Regulatory liability established to record OR Def NPC current portion.
137205	705.518	RL WA Def NPC - Current	0	0	0	0	0	Regulatory liability established to record WA Def NPC current portion.
137213	705.525	RL OR RECs in Rate - Current	0	0	0	0	0	Regulatory liability established to record OR REC's current portion.
137214	705.522	RL UT RECs in Rate - Current	0	0	0	0	0	Regulatory liability established to record UT REC's current portion.
137215	705.523	RL WA RECs in Rate - Current	0	0	0	0	0	Regulatory liability established to record WA REC's current portion.
137221	705.526	RL CA Solar Feed-in Tariff - Current	0	0	0	0	0	Regulatory liability established to record CA solar Feed in Tariff reclass to current.
137224	705.530	RL UT Solar Feed-in Tariff - Current	0	0	0	0	0	Regulatory liability established to record UT solar Feed in Tariff reclass to current.
137228	705.536	RL CA GHG RL - C	0	0	0	0	0	Regulatory liability established to record current portion of regulatory liability for purchase of California greenhouse gas pollution emission allowances.
137229	705.537	RL Other Reg Liabilities - Current	0	0	0	0	0	Regulatory liability established to record current portion of other regulatory liabilities.
137232	415.700	RL - BPA Balancing Acct OR	0	0	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Oregon customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
137234	425.381	RL - BPA Balancing Acct ID	0	0	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
137237	715.720	RL - BPA Balancing Acct WA	0	0	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to WA customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
137241	705.241	RL-Alt Rate Energy Prgm CA	0	0	0	0	0	Regulatory liability established to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
137300	610.144	Reg Liability Current - DSM	0	0	0	0	0	Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
137416	610.142	RL - UT Home Energy	0	0	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
137417	610.143	RL - WA Low Energy Program	0	0	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
137418	705.265	RL - OR Energy Conserv Chrg	0	0	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs.
137419	705.270	RL - Blue Sky OR	0	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137420	705.271	RL - Blue Sky WA	0	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137421	705.272	RL - Blue Sky CA	0	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137422	705.273	RL - Blue Sky UT	0	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137423	705.274	RL - Blue Sky ID	0	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137424	705.275	RL - Blue Sky WY	0	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137425	705.600	RL - OR 2012 GRC Giveback	0	0	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287213	425.381	RL - BPA Balance Act - ID	1,382,645	1,382,645	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Reg Diff - Trojan - WA	(101,882)	(101,882)	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287227	705.531	RL UT Solar Feed-in Tariff - NC	5,250,566	5,250,566	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287229	705.527	RL CA Solar Feed-in Tariff - NC	580,673	580,673	0	0	0	Regulatory liability established to record CA solar Feed in Tariff.
287231	705.519	RL WA Def NPC - Noncurrent	50,161	50,161	0	0	0	Regulatory liability established to record WA Def NPC.
287233	705.515	RL - Deferred Excess NPC - OR - noncurrent	4,477,257	4,477,257	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287237	705.755	RL-Noncurrent Reclass-Other	0	0	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.

287238	705.420	RL - CA GHG Allowance Rev	272,633	272,633	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287239	705.600	RL - OR 2012 GRC Giveback	0	0	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287253	705.400	Reg Lia - OR Inj & Dam Reserve	1,981,034	1,981,034				Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287255	705.451	Reg Lia - OR Property Ins Reserve	0	0	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Lia - ID Property Ins Reserve	187,733	187,733	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Lia - UT Property Ins Reserve	1,627,276	1,627,276	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
287262	100.100	RL ITC	3,782,270	3,782,270	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depr - WY	367,689	367,689	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287274	705.261	RL - Sale of RECs - OR	12,666	12,666	0	0	0	Regulatory liability established to record OR RECs.
287284	610.147	Reg Liability-Other - Balance Reclass	27,902	27,902	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287288	415.804	RTO Grid West N/R - OR	0	0	0	0	0	Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
287299	705.265	RL - OR Energy Conserv Chrg	888,964	888,964	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs.
287304	610.146	OR Reg Asset/Liab Cons	(27,906)	(27,906)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.400	ARO Reg Liabilities	1,507,576	1,507,576	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	NW Power Act - WA	20,735	20,735	0	0	0	NW Power Act is funded by Bonneville Power Administration (BPA). Qualifying customers receive a benefit on their bill from the Company which is subsequently reimbursed by BPA. The Company receives a fixed monthly payment from BPA. The payment is deferred as a credit in this balancing account.
287320	910.560	SMUD Revenue Imputation-UT	0	0	0	0	0	Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual variable contract rate.
287374	100.105	Income Tax WA Flow-through	367,431	367,431	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287438	415.800	RTO Grid West N/R Allowance	0	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization).
287439	415.805	RTO Grid West Notes Rec - WY	0	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287440	415.806	RTO Grid West Notes Rec - ID	0	0	0	0	0	Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287441	605.100	Trojan Decom Cost-Regulatory Asset	2,111,845	2,111,845	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287442	610.135	SB 1149 Costs	0	0	0	0	0	Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149.
287445	610.142	RL - UT Home Energy LifeLine	480,062	480,062	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	RL - WA Low Energy Program	612,722	612,722	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287473	705.270	RL - Blue Sky Program OR	1,137,852	1,137,852	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	78,540	78,540	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	68,469	68,469	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,741,740	1,741,740	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	59,702	59,702	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	183,700	183,700	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.

287486	415.926	RL - Depre		703,968	703,968	0	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287487	415.927	RL - Depre		101,835	101,835	0	0	0	0	Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards										
137402	DTA NOL Carryforward State Current			0	0	0	0	0	0	State net operating loss carryforward for income tax purposes.
137403	DTA State NOL Fed Detriment - Current			0	0	0	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287280	DTA State Charitable Contribution Limit			324,818	324,818	0	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437	DTA Net Operating Loss Carryforwrd-State			79,821,041	79,821,041	0	0	0	0	State net operating loss carryforward for income tax purposes.
287449	DTA Federal Detriment of State NOL			(28,051,051)	(28,051,051)	0	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371	DTA 930.100 Oregon BETC Credits			2,104,918	2,104,918	0	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491	DTA BETC Purchased Credits			2,136,632	2,136,632	0	0	0	0	Oregon state income tax credit carryforward.
287497	DTA BETC Purchased Gain			837,770	837,770	0	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494	DTA Idaho ITC Carryforward			11,092,612	11,092,612	0	0	0	0	Idaho state income tax credit carryforward.
287269	DTA Colorado Tax Credit Carryforward			185,148	185,148	0	0	0	0	Colorado state income tax credit carryforward.
287275	DTA AZ State Tax Credit Carryforward			0	0	0	0	0	0	Arizona state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward			320,577	320,577	0	0	0	0	California state income tax credit carryforward.
Loss Contingencies										
137510	415.815	Ins Resv		0	0	0	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287970	415.815	Ins Rec Accrual		(10,338,412)	(10,338,412)	0	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287498	425.140	USA Power Accrual		46,142,255	46,142,255	0	0	0	0	Accrued liability related to USA Power.
287341	910.530	Injuries & Damages		20,414,768	20,414,768	0	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligations										
287339	105.400	FAS 143 ARO Liability		80,689,134	80,689,134	0	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:										
137235	505.125	Accrued Royalties		0	0	0	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
137400	-----	Valuation Allowance for DTA - Current		0	0	0	0	0	0	Valuation allowance against state tax credits that may not be realized before they expire.
137404	105.154	Section 383 capital loss CF		0	0	0	0	0	0	Capital loss carryforward for income tax purposes pursuant to Internal Revenue Code Section 383.
137405	205.025	PMI Fuel Cost Adjustment		0	0	0	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
137406	205.200	M&S Inventory Write-off		0	0	0	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
137408	220.100	Bad Debts Allowance - Cash		0	0	0	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
137409	425.320	N Umpqua Settlement Agmt		0	0	0	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
137410	505.100	Energy West Accrued Liab		0	0	0	0	0	0	Miscellaneous accrued liabilities related to Energy West Mining Company.
137412	505.150	Misc Current & Accrued Liab		0	0	0	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
137413	505.160	CA PUC Fee		0	0	0	0	0	0	Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance.
137807	-----	Curr def fed tax corr ben of int		0	0	0	0	0	0	Current federal benefit of interest on corrections.
137817	-----	Curr def fed tax unc tax pos ben of int		0	0	0	0	0	0	Current federal benefit of interest on position.
137827	-----	Curr def state tax corr ben of int		0	0	0	0	0	0	Current state benefit of interest on corrections.
287210	505.115	Sales & Use Tax Audit Exp		95,248	95,248	0	0	0	0	Accrual to reserve for sales and use tax.
287211	425.226	Deferred Revenue - Other		36,370	36,370	0	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Rec Joint Owners		1,916,350	1,916,350	0	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Oblig		2,172,294	2,172,294	0	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287217	910.937	LTIP Mark to Mkt Gain/Loss		29,926	0	0	0	0	29,926	To record unrealized gains/losses from the long term incentive plan.
287218	715.805	Eagle Mtn Contract Liab		1,558,982	1,558,982	0	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287219	715.810	Chehalis Mitigation Oblig		505,903	505,903	0	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liab- Reg		8,705,238	8,705,238	0	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liab- NonReg		1,124,314	1,124,314	0	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270	-----	Valuation Allowance for DTA		(9,734,227)	(9,734,227)	0	0	0	0	Valuation allowance against items that may not be realized before they expire.
287289	425.130	Rogue River-Habitat Enhance		7,549	7,549	0	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287290	425.150	Lewis River- LWD Fund Liab		371,174	371,174	0	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue - Citibank		43,443	43,443	0	0	0	0	Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.

287298	205.210	ERC Impairment Reserve	774,200	774,200	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	7,021,449	7,021,449	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	211,623	211,623	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Def Reg Asset-Transmission	88,912	0	88,912	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	2,963,607	2,963,607	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287343	415.120	Def Reg Asset-Foote Creek Contract	0	0	0	0	0	Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.
287344	715.800	Redding Contract - Prepaid	0	0	0	0	0	Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015.
287345	145.030	Distribution O&M Amort of W	0	0	0	0	0	Accrued estimated liability for distribution projects that are estimated to not be recovered.
287349	505.100	Energy West Accrued Liab	245,130	245,130	0	0	0	Miscellaneous accrued liabilities related to Energy West Mining Company.
287354	505.150	Misc Current & Accrued Liab	2,196,563	2,196,563	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287357	425.200	Other Environmental Liabili	0	0	0	0	0	Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
287370	425.215	Unearned Joint Use Pole Con	1,087,114	1,087,114	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agmt	9,535,235	9,535,235	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	6,355,113	6,355,113	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	344,187	344,187	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	1,115,470	1,115,470	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	3,717,365	3,717,365	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	639,167	639,167	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287479	105.221	Safe Harbor Leases - Cholla	37,185,543	37,185,543	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287482	205.025	PMI Fuel Cost Adjustment	1,144,547	1,144,547	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
287489	910.515	Deseret Settlement Rec	166,367	166,367	0	0	0	A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
287807	-----	Non-curr def fed tax cor ben of int	418,227	418,227	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	624,675	624,675	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	54,251	54,251	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	81,030	81,030	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			6	6				
Subtotal - p234			606,211,204	571,142,062	88,912	0	34,980,230	
Less FASB 109 Above if not separately removed			11,171,150	11,171,150	0	0	0	
Less FASB 106 Above if not separately removed			4,474,803	0	0	0	4,474,803	
Total			590,565,251	559,970,912	88,912	0	30,505,427	

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

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

	A	B	C	D	E	F	G
Account 281							
Electric:							
287960	----- Accelerated Pollution Control Facilities Depreciation	(285,986,998)	(285,986,998)	0	0	0	Depreciation on pollution control facilities.
Rounding							
Subtotal - p273		(285,986,998)	(285,986,998)	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total		(285,986,998)	(285,986,998)	0	0	0	

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

PacifiCorp

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

Schedule ADIT-282

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
287605	105.147	§1031 Exchange	(172,878)	(172,878)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	§1031 Exchange Normalization Adjustment	(6,993,724)	(6,993,724)	0	0	0	Exclusion of ADIT from §1031 Exchange due pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	163,620	163,620	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	ARO Removal Costs	(57,491,583)	(57,491,583)	0	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	225,516,549	225,516,549	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(1,425,624)	0	0	(1,425,624)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287753	110.100	Book Cost Depletion	0	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	105.120	Book Depreciation	2,677,461,845	2,677,461,845	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	29,490,870	29,490,870	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	5,238,233	5,238,233	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(22,208,480)	(22,208,480)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,532,326	24,532,326	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	2,415,886	2,415,886	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	1,032,155,736	(1,032,155,736)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605		Direct Assignment: Intangible Fixed Assets	0	44,828,256	0	0	(44,828,256)	PowerTax Report #257: Intangible Book Allocation Group.
287605		Direct Assignment: General Fixed Assets	0	189,105,569	0	0	(189,105,569)	PowerTax Report #257: General Book Allocation Group.
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(4,082,623)	0	0	(4,082,623)	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287608	105.223	Cholla SHL NOPA (Lease Amortization)	1,308,621	0	0	1,308,621	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287605	105.165	Coal Mine Development	(4,834,889)	(4,834,889)	0	0	0	Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
287605	105.170	Coal Mine Extension Costs	(5,858,660)	(5,858,660)	0	0	0	Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
287605	105.153	Contract LiabilityBasis Adj - Chehalis	(505,903)	(505,903)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract LiabilityBasis Adj - Eagle Mountain	(2,995,765)	(2,995,765)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	302,715,578	302,715,578	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(234,995,360)	(234,995,360)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	732,574	732,574	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established, CWIP Reserve.
287605	105.141	Debt AFUDC	(234,633,452)	(234,633,452)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(97,546,853)	(97,546,853)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(92,316,928)	(92,316,928)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.

287928	425.310	Hydro Relicensing Obligation	(7,734,136)	(7,734,136)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	- - - -	Federal Tax Bonus Depreciation	0	0	0	0	0	Current federal benefit of interest on corrections.
287605	105.125	Tax Depreciation	(6,239,283,262)	(6,239,283,262)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(85,653,467)	(85,653,467)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	19,232,840	0	0	19,232,840	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.148	Mine Safety Sec. 179E Election	(473,124)	(473,124)	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	(344,200,159)	(344,200,159)	0	0	0	Regulatory liability related to removal costs.
287740	110.200	Percentage Depletion - Temp	0	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	320.210	R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
287648	100.120	RA - Effects of Ratemaking - Fixed Assets	(271,073,480)	(271,073,480)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(48,855)	(48,855)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.159	Reclass to §1031 Exchange Normalization Adj	6,993,724	0	6,993,724	0	0	Reclass to separately state the exclusion of ADIT from §1031 Exchange pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	285,986,998	285,986,998	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	31,280,790	31,280,790	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(415,979,683)	(415,979,683)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(473,513)	(473,513)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(3,425,271)	(3,425,271)	0	0	0	This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(1,015,618)	(1,015,618)	0	0	0	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
287313	105.450	RL - Non-ARO Liability	344,200,159	344,200,159	0	0	0	Regulatory liability related to removal costs.
287605	105.135	Safe Harbor Lease Rate Differential	318,615	318,615	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(238,585,871)	(238,585,871)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(4,409)	(4,409)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	273,913	273,913	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	13,399,273	13,399,273	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	2	2				
Subtotal - p275			(4,414,667,387)	(3,170,604,764)	(1,025,162,012)	15,033,214	(233,933,825)	
Less FASB 109 Above if not separately removed			(271,073,480)	(271,073,480)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(4,143,593,907)	(2,899,531,284)	(1,025,162,012)	15,033,214	(233,933,825)	

Instructions for Account 282:

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
287847	415.423	Contra RA - PP&E Deer Creek	0	0	0	0	0	Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS.
287849	415.424	Contra RA - Deer Creek Abandonment	9,454,496	9,454,496	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	755,848	755,848	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	9,453	9,453	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,171,183	1,171,183	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	350,522	350,522	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	3,390,224	3,390,224	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	142,575	142,575	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,568,602	1,568,602	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287851	415.417	Contra RA - UMWA Pension - CA	661,368	661,368	0	0	0	Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	2,966,452	2,966,452	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287747	705.240	RA - Alt Rate for Energy Program (CARE) - CA	(1,173)	(1,173)	0	0	0	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287642	105.401	RA - ARO	(24,705,126)	(24,705,126)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(736,045)	(736,045)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
137337	715.721	RA - BPA Balancing Account - WA	0	0	0	0	0	Regulatory asset to record the pass-through benefit to Washington 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.
287997	415.862	RA - CA Mobile Home Park Conversion	(656)	(656)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287984	415.923	RA - Carbon Unrecovered Plant - ID	(908,241)	(908,241)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Carbon Unrecovered Plant - UT	(6,536,379)	(6,536,379)	0	0	0	Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287986	415.925	RA - Carbon Unrecovered Plant - WY	(2,197,719)	(2,197,719)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287760	415.896	RA - Chehalis Generating Facility Deferral - WA	0	0	0	0	0	Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates.
287635	415.500	RA - Cholla Plant Transaction Costs	(674,454)	(674,454)	0	0	0	Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287947	415.501	RA - Cholla Plant Transaction Costs - ID	19,813	19,813	0	0	0	Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287948	415.502	RA - Cholla Plant Transaction Costs - OR	32,335	32,335	0	0	0	Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287949	415.503	RA - Cholla Plant Transaction Costs - WA	58,291	58,291	0	0	0	Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287581	415.824	RA - Contra Pension MMT & CTG - CA	104,654	104,654	0	0	0	Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
287577	415.820	RA - Contra Pension MMT & CTG - OR	1,155,189	1,155,189	0	0	0	Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
137201	415.869	RA - Deferred Excess NPC - CA - Current	0	0	0	0	0	Regulatory asset established for reclass current portion of CA Deferred Excess NPC.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(2,427,280)	(2,427,280)	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
137302	415.886	RA - Deferred Excess NPC - ID - Current	0	0	0	0	0	Regulatory asset established for current portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.

287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(8,499,708)	(8,499,708)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
137304	415.888	RA - Deferred Excess NPC - UT - Current	0	0	0	0	0	Regulatory asset established for current portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(15,342,961)	(15,342,961)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
137306	415.901	RA - Deferred Excess NPC - WY - Current	0	0	0	0	0	Regulatory asset established for current portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(6,231,563)	(6,231,563)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	0	0	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(15,334)	(15,334)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(10,196)	(10,196)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(547,617)	(547,617)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(115,118)	(115,118)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(319,659)	(319,659)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
137200	430.117	RA - Demand Side Management - Current	0	0	0	0	0	Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287614	430.100	RA - Demand Side Management - Noncurrent	(6,945,743)	(6,945,743)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287981	415.920	RA - Depreciation Increase - Idaho	(1,236,793)	(1,236,793)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(753,202)	(753,202)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(2,601,146)	(2,601,146)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclass	0	0	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287648	100.120	RA - Effects of Ratemaking - Fixed Assets - Gross up	(165,796,539)	(165,796,539)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287946	100.105	RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0	0	Regulatory asset established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287840	415.410	RA - Energy West Mining	(91,185,789)	(91,185,789)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(17,501,976)	(17,501,976)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	616,855	616,855	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287738	320.270	RA - FAS 158 Pension Liability	(180,677,865)	(180,677,865)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	(6,352,161)	(6,352,161)	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
137328	425.102	RA - GHG Allowances - CA - Current	0	0	0	0	0	California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO ₂ e of green house gas emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
287975	415.655	RA - GHG Allowances - CA - Non Current	(302,328)	(302,328)	0	0	0	California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO ₂ e of green house gas (GHG) emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(145,162)	(145,162)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(9,931,905)	(9,931,905)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(329,321)	(329,321)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(38,990)	(38,990)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287979	415.917	RA - Naughton Unit #3 Costs - CA	0	0	0	0	0	Book-tax difference associated with Pollution control project costs allocated to CA.

287974	415.916	RA - Naughton Unit #3 Costs - ID	0	0	0	0	0	0	0	Book-tax difference associated with Pollution control project costs - ID.
287968	415.914	RA - Naughton Unit #3 Costs - UT	0	0	0	0	0	0	0	Book-tax difference associated with Pollution control project costs - UT.
287969	415.915	RA - Naughton Unit #3 Costs - WY	0	0	0	0	0	0	0	Book-tax difference associated with Pollution control project costs - WY.
287977	415.885	RA - Noncurrent Reclass - Other	0	0	0	0	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
137230	425.104	RA - OR Asset Sale Gain GB - Current	0	0	0	0	0	0	0	Regulatory asset established to reclass current portion of OR asset sale gain giveback.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	0	0	0	0	0	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback.
137509	415.585	RA - OR Sch 203 Black Cap Solar	0	0	0	0	0	0	0	Black Cap Solar Project (Black Cap), a renewable resource, wherein PacifiCorp owns the project rights and the land under the facility, but leases the equipment.
287904	415.845	RA - OR Sch94 Distribution Safety Surcharge	0	0	0	0	0	0	0	Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year period for recovery in Oregon.
287942	430.112	RA - Other - Balance Reclass	(27,905)	(27,905)	0	0	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287579	415.822	RA - Pension MMT - UT	(214,937)	(214,937)	0	0	0	0	0	Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
287972	320.285	RA - Post Employment Costs	(1,296,870)	0	0	0	0	0	(1,296,870)	Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt "NEW"	(2,410,570)	(2,410,570)	0	0	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287588	415.831	RA - Post-Ret MMT - CA	(19,910)	(19,910)	0	0	0	0	0	Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287584	415.827	RA - Post-Ret MMT - OR	(219,775)	(219,775)	0	0	0	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287586	415.829	RA - Post-Ret MMT - UT	(211,500)	(211,500)	0	0	0	0	0	Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287779	415.850	RA - Powerdale Decommissioning	0	0	0	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287864	415.852	RA - Powerdale Decommissioning - ID	(49,392)	(49,392)	0	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287866	415.854	RA - Powerdale Decommissioning - WA	0	0	0	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287858	415.676	RA - Preferred Stock Redemption - WY	(88,600)	(88,600)	0	0	0	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(257,095)	(257,095)	0	0	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(41,276)	(41,276)	0	0	0	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
287932	415.894	RA - REC Sales Deferral - CA	(18,715)	(18,715)	0	0	0	0	0	Deferral of California prepaid renewable energy credit (REC) purchases in compliance with the Renewable Portfolio Standard (RPS).
137313	415.905	RA - REC Sales Deferral - OR - Current	0	0	0	0	0	0	0	Regulatory asset established for the current portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	0	0	0	0	0	0	0	Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
137314	415.902	RA - REC Sales Deferral - UT - Current	0	0	0	0	0	0	0	Regulatory asset established for current portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(4,309,106)	(4,309,106)	0	0	0	0	0	Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
137315	415.903	RA - REC Sales Deferral - WA - Current	0	0	0	0	0	0	0	Regulatory asset established to capture the current portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(1,203,000)	(1,203,000)	0	0	0	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
137316	415.904	RA - REC Sales Deferral - WY - Current	0	0	0	0	0	0	0	Regulatory asset established for the current portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.

287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(232,974)	(232,974)	0	0	0	Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
137323	415.908	RA - Solar Feed-in Tariff Deferral - OR - Current	0	0	0	0	0	Regulatory asset established for the current portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(2,025,105)	(2,025,105)	0	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287881	415.705	RA - Tax Revenue Requirement Adj - WY	(1,673)	(1,673)	0	0	0	Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns.
287899	415.878	RA - UT Liquidation Damages	(239,091)	(239,091)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287878	415.406	RA - Utah ECAM	0	0	0	0	0	Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(8,229)	(8,229)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287639	415.510	RA - WA Colstrip #3	(100,691)	(100,691)	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287872	720.841	RA Amort - Tax PR Adj CA	0	0	0	0	0	Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287873	720.842	RA Amort - Tax PR Adj ID	0	0	0	0	0	Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287857	415.545	RA - WA Merwin Project	(61,703)	(61,703)	0	0	0	Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
287874	720.843	RA Amort - Tax PR Adj OR	(678,813)	(678,813)	0	0	0	Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287875	720.844	RA Amort - Tax PR Adj UT	0	0	0	0	0	Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287877	720.846	RA Amort - Tax PR Adj WY	0	0	0	0	0	Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287918	705.400	RL - Injuries & Damages Reserve - OR	0	0	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287848	320.281	RA - Post Retirement Settlement Loss	(2,859,935)	(2,859,935)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(82,356)	(82,356)	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287934	320.283	RA - Post Retirement Settlement Loss - CC -WY	(33,768)	(33,768)	0	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
287917	705.451	RL - Property Insurance Reserve - OR	(180,148)	(180,148)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287916	705.455	RL - Property Insurance Reserve - WY	(46,513)	(46,513)	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(50,301,132)	(50,301,132)	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM	(41,773,405)	(41,773,405)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
FERC 283 - Other								
287995	720.550	Accrued CIC Severance	0	0	0	0	0	Regulatory liability established to record changes in control (CIC) severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees.
287891	505.180	Accrued Insurance Premium Tax	0	0	0	0	0	Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums.
287650	205.100	Coal Pile Inventory Adjustment	(473,638)	(473,638)	0	0	0	Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	(522,265)	(522,265)	0	0	0	Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement.
287460	720.800	FAS 158 Pension Liability	0	0	0	0	0	Total unfunded pension liability as required under FAS 158.
287661	425.360	Hermiston Swap	(1,341,196)	(1,341,196)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287750	425.310	Hydro Relicensing Obligation	0	0	0	0	0	Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page 263, Col (i)	Allocator	Allocated Amount
Plant Related			Net Plant Allocator	
	Real Property	136,315,479		
	Possessory taxes	480,993		
1	Total Plant Related	136,796,472	26.2739%	35,941,804
Labor Related			Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	7.8816%	0
Other Included			Net Plant Allocator	
	Annual Report	70,261		
3	Total Other Included	70,261	26.2739%	18,460
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	136,866,733		35,960,264
Currently Excluded				
	Local Franchise	31,829,699		
	Montana Energy License	241,715		
	Montana Wholesale Energy	172,224		
	Idaho Generation Tax (KWh)	37,280		
	Oregon Department of Energy	1,247,564		
	Wyoming Wind Generation Tax	1,738,070		
	Washington Public Utility Tax	13,134,413		
	Other (Navajo Nation, Business & Occupation, Other)	34,610		
5	Subtotal Excluded Taxes	48,435,575		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	<u>185,302,308</u>		
7	Total Other Taxes			
	114.14c	<u>185,302,308</u>		
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			3,579,420
2	Pole Attachments - Transmission Related			191,238
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			952,355
5	Miscellaneous General Revenues		<i>detail below</i>	310,409
6	Account 454 subtotal		(Sum Lines 1-5)	5,589,191
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	23,548,070
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	120,928,143
10	Facilities Charges including Interconnection Agreements	Note 2		2,255,619
11	Transmission maintenance revenue		Account 456.2	374,060
12	Account 456 subtotal		(Sum Lines 7-11)	147,105,893
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	152,695,083

Detail for selected items above

Miscellaneous General Revenues

Rents - General	282,949
One Utah Center and North Temple office subleases	2,880,365
Parking Rent: Lloyd Center, Portland, Oregon	732,419
Rents - Common Affiliate - Kern River	28,822
Rents - non Common	13,873
Total Miscellaneous General Revenue	3,938,428
Wages & Salary Allocator	7.88%
Total Allocated Miscellaneous General Revenue	310,409

Distribution Underbuild

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

Notes

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

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

A	Return and Taxes with 100 Basis Point increase in ROE		
B	100 Basis Point increase in ROE and Income Taxes	Appendix A input: Line 127 + Line 137 from below	395,822,608
	100 Basis Point increase in ROE		1.00%

Return Calculation

			Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	49.26%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	50.72%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.12%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.52%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.48%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	8.00%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	280,398,381

Composite Income Taxes

Income Tax Rates					
128	FIT = Federal Income Tax Rate				35.00%
129	SIT = State Income Tax Rate or Composite				4.54%
130	p = percent of federal income tax deductible for state purposes			Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			37.95%
132	CIT = T / (1-T)				61.16%
133	1 / (1-T)				161.16%
ITC Adjustment					
134	Amortized Investment Tax Credit			Attachment 5	(1,249,695)
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131))	(2,014,046)
136	Income Tax Component =	$CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$			117,438,272
137	Total Income Taxes				115,424,226

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes	
	Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	
1	December	206.58b		2014	5,387,870,877	-
2	January	Monthly Balances		2015	5,392,877,518	-
3	February	Monthly Balances		2015	5,418,826,536	-
4	March	Monthly Balances		2015	5,443,960,812	-
5	April	Monthly Balances		2015	5,461,300,078	-
6	May	Monthly Balances		2015	5,815,178,923	-
7	June	Monthly Balances		2015	5,818,830,963	-
8	July	Monthly Balances		2015	5,822,012,911	-
9	August	Monthly Balances		2015	5,827,889,080	-
10	September	Monthly Balances		2015	5,844,928,037	-
11	October	Monthly Balances		2015	5,855,377,709	-
12	November	Monthly Balances		2015	5,874,056,332	-
13	December	207.58g		2015	5,910,756,444	-
15 14	Transmission Plant In Service	(line 13)	(Note M)	Projection	5,910,756,444	Appendix A input
	Calculation of Distribution Plant In Service	Source		Year	Balance	
15	December	206.75b		2014	6,190,391,727	-
16	January	Monthly Balances		2015	6,200,981,777	-
17	February	Monthly Balances		2015	6,217,287,882	-
18	March	Monthly Balances		2015	6,231,346,826	-
19	April	Monthly Balances		2015	6,253,141,720	-
20	May	Monthly Balances		2015	6,262,843,650	-
21	June	Monthly Balances		2015	6,276,707,226	-
22	July	Monthly Balances		2015	6,292,971,875	-
23	August	Monthly Balances		2015	6,306,107,318	-
24	September	Monthly Balances		2015	6,339,607,746	-
25	October	Monthly Balances		2015	6,354,916,596	-
26	November	Monthly Balances		2015	6,369,482,699	-
27	December	206.75g		2015	6,401,275,118	-
28	Distribution Plant In Service	(line 27)		Projection	6,401,275,118	-
	Calculation of Intangible Plant In Service	Source		Year	Balance	
29	December	204.5b		2014	880,195,124	-
30	December	204.5g		2015	876,732,474	-
19 31	Intangible Plant In Service	(line 30)	(Note N)	Projection	876,732,474	Appendix A input
	Calculation of General Plant In Service	Source		Year	Balance	
32	December	206.99b		2014	1,445,031,807	-
33	December	207.99g		2015	1,173,341,617	-
18 34	General Plant In Service	(line 33)	(Note N)	Projection	1,173,341,617	Appendix A input
	Calculation of Production Plant In Service	Source		Year	Balance	
35	December	204.46b		2014	11,922,598,581	-
36	January	Monthly Balances		2015	11,922,535,627	-
37	February	Monthly Balances		2015	11,921,517,771	-
38	March	Monthly Balances		2015	11,927,578,513	-
39	April	Monthly Balances		2015	11,981,153,737	-
40	May	Monthly Balances		2015	12,012,543,773	-
41	March	Monthly Balances		2015	12,109,832,500	-
42	April	Monthly Balances		2015	12,118,399,448	-
43	August	Monthly Balances		2015	12,132,203,767	-
44	September	Monthly Balances		2015	12,125,693,776	-
45	October	Monthly Balances		2015	12,159,104,572	-
46	November	Monthly Balances		2015	12,283,910,911	-
47	December	204.46g		2015	12,154,489,265	-
48	Production Plant In Service	(line 47)		Projection	12,154,489,265	-
49	Electric Plant Sold	206.102g			2,021,782	-
6 50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	Projection	26,518,616,701	Appendix A input

PacifiCorp
Attachment 5 - Cost Support

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Notes
Calculation of Transmission Accumulated Depreciation					
	Source		Year	Balance	
51	December	Prior year 219.25c	2014	1,432,003,537	-
52	January	Monthly Balances	2015	1,437,763,058	-
53	February	Monthly Balances	2015	1,443,867,032	-
54	March	Monthly Balances	2015	1,449,676,947	-
55	April	Monthly Balances	2015	1,456,943,807	-
56	May	Monthly Balances	2015	1,460,250,513	-
57	June	Monthly Balances	2015	1,467,806,526	-
58	July	Monthly Balances	2015	1,474,516,057	-
59	August	Monthly Balances	2015	1,479,913,762	-
60	September	Monthly Balances	2015	1,492,036,912	-
61	October	Monthly Balances	2015	1,490,478,837	-
62	November	Monthly Balances	2015	1,497,687,648	-
63	December	219.25c	2015	1,503,737,225	-
25	64	Transmission Accumulated Depreciation	(line 63) (Note M) Projection	1,503,737,225	Appendix A input
Calculation of Distribution Accumulated Depreciation					
	Source		Year	Balance	
65	December	Prior year 219.26c	2014	2,479,873,031	-
66	January	Monthly Balances	2015	2,488,079,212	-
67	February	Monthly Balances	2015	2,495,643,104	-
68	March	Monthly Balances	2015	2,503,741,530	-
69	April	Monthly Balances	2015	2,512,053,287	-
70	May	Monthly Balances	2015	2,519,591,595	-
71	June	Monthly Balances	2015	2,525,983,224	-
72	July	Monthly Balances	2015	2,533,638,026	-
73	August	Monthly Balances	2015	2,541,131,062	-
74	September	Monthly Balances	2015	2,556,839,078	-
75	October	Monthly Balances	2015	2,565,016,180	-
76	November	Monthly Balances	2015	2,572,721,217	-
77	December	219.26c	2015	2,581,141,819	-
78	Distribution Accumulated Depreciation	(line 77) Projection		2,581,141,819	-
Calculation of Intangible Accumulated Depreciation					
	Source		Year	Balance	
79	December	Prior year 200.21c	2014	555,584,758	-
80	December	200.21c	2015	559,800,280	-
8	81	Accumulated Intangible Depreciation	(line 80) (Note N) Projection	559,800,280	Appendix A input
Calculation of General Accumulated Depreciation					
	Source		Year	Balance	
82	December	Prior year 219.28c	2014	580,388,319	-
83	December	219.28c	2015	418,947,737	-
26	84	Accumulated General Depreciation	(line 83) (Note N) Projection	418,947,737	Appendix A input
Calculation of Production Accumulated Depreciation					
	Source		Year	Balance	
85	December	Prior year 219.20 through 219.24	2014	3,902,924,345	-
86	January	Monthly Balances	2015	3,936,028,308	-
87	February	Monthly Balances	2015	3,968,682,567	-
88	March	Monthly Balances	2015	4,002,162,557	-
89	April	Monthly Balances	2015	4,015,954,250	-
90	May	Monthly Balances	2015	4,044,986,076	-
91	June	Monthly Balances	2015	4,054,238,450	-
92	July	Monthly Balances	2015	4,084,919,114	-
93	August	Monthly Balances	2015	4,115,274,561	-
94	September	Monthly Balances	2015	4,141,818,345	-
95	October	Monthly Balances	2015	4,171,664,932	-
96	November	Monthly Balances	2015	4,191,203,285	-
97	December	219.20 through 219.24	2015	4,061,975,025	-
98	Production Accumulated Depreciation	(line 97) Projection		4,061,975,025	-
7	99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98) (Note M) Projection	8,565,801,806	Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98) Projection		9,125,602,086	

**PacifiCorp
Attachment 5 - Cost Support**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount
39	Undistributed Stores Expense	Prior Year	227.16c	0
		Current Year	227.16c	0
		(Note N) Appendix A input	Projection	0 current end-of-year balance
42	Construction Materials & Supplies	Prior Year	227.5c	111,221,100
		Current Year	227.5c	134,703,542
		(Note N) Appendix A input	Projection	134,703,542 current end-of-year balance
45	Transmission Materials & Supplies	Prior Year	227.8c	490,752
		Current Year	227.8c	653,625
		(Note N) Appendix A input	Projection	653,625 current end-of-year balance

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission related portion	Appendix A input	Details
Amortized Investment Tax Credit							
133	Utility Investment Tax Credit Adj. - Net (411.4)		114.19c	(4,756,408)	26.27%	(1,249,695)	Net Plant Allocator
Rate Base Adjustment							
Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base							
Current beg of year balance 266 footnotes				748,926			
Current end of year balance 266 footnotes				375,732			
35	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base		Average	562,329	26.27%	147,746	(enter negative in Appendix A)

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Land Held for Future Use							
23		Prior Year	214.47d	23,319,217	3,657,534	19,661,683	Detail for transmission-related value on Attachment 12
		Current Year	214.47d	23,319,217	3,657,534	19,661,683	Detail for transmission-related value on Attachment 12
		(Notes B & L) Appendix A input	Projection		3,657,534		current end-of-year balance

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
Excluded Membership Dues Expense					
63	Centre for Energy Advancement through Technological Innovation (CEATI)		component of 335 Ln 1b	47,300	
	National Automated Clearinghouse Association (NACHA)		component of 335 Ln 1b	8,000	
	National Coal Transportation Association		component of 335 Ln 1b	1,600	
	National Electric Energy Testing Research and Application Center		component of 335 Ln 1b	85,250	
	National Joint Utilities		component of 335 Ln 1b	10,500	
	Northwest Energy Efficiency Council		component of 335 Ln 1b	2,000	
	Total	(Note C)	Appendix A Input	154,650	
PBOP					
58	Authorized filed PBOP expense		Annual Update Informational Filing	(8,999,649)	
	Actual PBOP expense		Attachment 17 total	(8,999,649)	
	Actual PBOP Expense Adjustment		Appendix A Input	Projection	0 Authorized Filled Expense minus Actual Expense
Property Insurance					
70	Property Insurance Account 924	(Note F)	323.185b	15,938,310	
			Appendix A Input	15,938,310	

PacifiCorp
Attachment 5 - Cost Support

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission Related Appendix A input	Non-transmission Related	Details
Directly Assigned A&G					
Specific Transmission related Regulatory Expenses					
Federal Energy Regulatory Commission:					
	Annual Fee	350.37d	1,738,787	1,738,787	
	Annual Fee - hydro	350.38d	2,362,642		2,362,642
	Transmission Rate Case	350.39d	175,117	175,117	
	Other Regulatory	350.40d	642,175	311,253	330,922
67	Total	sum	4,918,721	2,225,157	2,693,564

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Safety Related Appendix A Input	Non-safety Related	Details
Directly Assigned A&G					
68	General Advertising Exp Account 930.1 - Safety-related Advertising	323.191b	319	0	319 Based on FERC 930.1 download

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Education & Outreach Appendix A Input	Other	Details
Directly Assigned A&G					
71	General Advertising Exp Account 930.1 - Education and Outreach	323.191b	319	0	319 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	321.112b	215,664,453	(568,976)	215,095,477
Adjustment for Ancillary Services Accounts 561-561.5					
	(561) Load Dispatching	321.84b	0		
	(561.1) Load Dispatch-Reliability	321.85b	0		
	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,818,716		
	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services	321.88b	2,106,756		
	(561.5) Reliability, Planning and Standards Development	321.89b	1,326,587		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,252,059	0	10,252,059 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	321.96b	148,425,345	0	148,425,345

Facility Credits under Section 30.9 of the OATT

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	Description & Documentation
Net Revenue Requirement			
166	Facility Credits under Section 30.9 of the OATT	0	Appendix A Input
168	Interest on Network Upgrade Facilities	1,520,803	Appendix A Input

PacifiCorp
Attachment 5 - Cost Support

Other adjustments to rate base

Index A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
Network Upgrade Balance				
		Prior Year	Enter negative	(52,282,848)
		Current Year	Enter negative	(35,613,530)
50	Network Upgrade Balance	(Note N)	Appendix A input Projection	(35,613,530) current end-of-year balance

Depreciation Expense

Index A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total
Transmission Plant				
	Depreciation expense (403)	(Note H)	336.7b	99,238,672
	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	99,238,672 Appendix A Input
General Plant				
	Depreciation expense (403)	(Note H)	336.10b	39,308,259
	Amortization of limited term electric plant (404)	(Note H)	336.10d	1,358,159
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	40,666,418 Appendix A Input
Intangible plant				
	Amortization of limited term electric plant (404)	(Note H)	336.1d	36,050,777
	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	36,050,777 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

Index A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
	Generating Plant Liquidated Damages-WY (detail below)		232.29e	
	Lake Side Settlement			27,331
	Goodnoe Hills Settlement			21,250
	Wyoming 2013 Settlement (Naughton Plant)			5,708
	Generating Plant Liquidated Damages-UT (detail below)		232.30e	
	Utah 2013 EBA Settlement (Naughton Plant)			35,000
61	Total		sum	89,288 Appendix A Input

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

Instruction Summary

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

Worksheet

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

	Plant In Service										CWIP (K)	(L)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)		
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Transmission CWIP
	Other Transmission PIS (Excl Energy Gateway)	Energy Gateway Segment B	Energy Gateway Segment C	Energy Gateway Segment D	Energy Gateway Segment E	Energy Gateway Segment F	Energy Gateway Segment G	Energy Gateway Segment H	Energy Gateway	Total (Segments B-H)	Transmission CWIP (Gateway only)	
CWIP Balance Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-	-
Jan	5,127,419.78	-	1,731	1,194	-	-	-	121,837	-	124,762	-	13
Feb	1,060,761	-	2,434	-	-	-	-	140,451	-	142,886	-	11
Mar	3,782,993	-	385	-	-	-	-	10,354,870	-	10,355,255	-	10
Apr	23,666,624	-	949	-	-	-	-	66,674	-	67,623	-	9
May	55,456,822	-	51,510	-	-	-	-	431,815	-	483,325	-	8
Jun	3,533,990	-	30,300	-	-	-	-	(135,981)	-	(105,681)	-	7
Jul	7,002,406	-	30,300	-	-	-	-	53,337	-	83,637	-	6
Aug	3,956,514	-	-	-	-	-	-	221,968	-	221,968	-	5
Sep	5,220,573	-	-	-	-	-	-	28,203	-	28,203	-	4
Oct	5,201,059	-	-	-	-	-	-	30,586	-	30,586	-	3
Nov	4,987,971	-	-	-	-	-	-	28,842	-	28,842	-	2
Dec	5,891,851	-	-	-	-	-	-	26,474	-	26,474	-	1
Total	124,889,184	-	117,610	1,194	-	-	-	11,369,074	-	11,487,878	-	

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

Plant In Service				CWIP		(S)
(M)	(N)	(O)	(P)	(Q)	(R)	
Other Transmission PIS Amount (A x L)	0	Other Transmission PIS (M / 13)	0	Transmission CWIP Amount (K x L)	Transmission CWIP (O / 13)	Input Total
-	-	-	-	-	-	-
61,529,037	1,497,143	4,733,002.87	115,165	-	-	-
11,668,375	1,571,741	897,567	120,903	-	-	-
37,829,934	103,552,546	2,909,995	7,965,580	-	-	-
212,999,612	608,606	16,384,586	46,816	-	-	-
443,654,578	3,866,600	34,127,275	297,431	-	-	-
24,737,933	(739,765)	1,902,918	(56,965)	-	-	-
42,015,635	501,821	3,231,972	38,660	-	-	-
19,782,570	1,109,840	1,521,736	85,372	-	-	-
20,882,290	112,811	1,606,330	8,678	-	-	-
15,603,177	91,757	1,200,244	7,058	-	-	-
9,975,943	57,683	767,380	4,437	-	-	-
5,891,851	26,474	453,219	2,036	-	-	-
906,570,934	112,257,257	69,736,226	8,635,174	-	-	-

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

78,371,399

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

Estimated Life		58
Estimated Depreciation for Attachment 7		
Jan	11.5	2,061
Feb	10.5	2,156
Mar	9.5	141,343
Apr	8.5	826
May	7.5	5,208
Jun	6.5	(987)
Jul	5.5	661
Aug	4.5	1,435
Sep	3.5	142
Oct	2.5	110
Nov	1.5	62
Dec	0.5	19
Total	Estimated Depreciation for Attachment 7	153,036

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

Line 1	New Plant Carrying Charge			
Line 2	Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)			
Line 3	Formula Line			
Line 4	A	157	Net Plant Carrying Charge without Depreciation	10.6807%
Line 5	B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	11.3193%
Line 6	C		Line B less Line A	0.6387%
Line 7	FCR if CIAC			
Line 8	D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	2.4946%

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

Life	CIAC (Yes or No)	Transmission CWIP (Energy Gateway only)			Transmission PIS Actuals (Energy Gateway Segment B-H)			Transmission PIS Projection (Energy Gateway Segment B-H)			Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)			
		No	Increased ROE (basis points)	9.8% ROE	FCR for This Project Investment	Annual Depreciation Expense	No	Increased ROE (basis points)	11.0000%	1,456,099,146					25,105,158	No	Increased ROE (basis points)
8 Useful life of the project																	
9 "Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"																	
10 Input the allowed increase in ROE																	
11 From line 3 above if "No" on line 13 and from line 7 above if "Yes" on line 13																	
12 Line 14 plus (line 5 times line 13)/100																	
13 13 Month Net Plant or CWIP Balance																	
14 Actual or estimated depreciation expense																	
		Invest Yr	13 Month Net Plant or CWIP	Depreciation	Revenue	13 Month Net Plant or CWIP	Depreciation	Revenue	13 Month Net Plant or CWIP	Depreciation	Revenue	13 Month Net Plant or CWIP	Depreciation	Revenue			
15		2010	-	-	-	287,225,425	4,836,783	35,514,397	-	-	-	-	-	-	\$ 35,514,397	\$ 35,514,397	
16		2010	-	-	-	287,225,425	4,836,783	36,431,602	-	-	-	-	-	-	\$ 36,431,602	\$ 36,431,602	\$ 917,205
17		2011	-	-	-	784,113,653	13,727,954	97,476,583	-	-	-	-	-	-	\$ 97,476,583	\$ 97,476,583	\$ 2,503,932
18		2011	-	-	-	784,113,653	13,727,954	99,980,515	-	-	-	-	-	-	\$ 99,980,515	\$ 97,896,540	\$ 2,509,525
19		2012	-	-	-	785,864,997	13,960,855	97,896,540	-	-	-	-	-	-	\$ 97,896,540	\$ 97,896,540	\$ -
20		2012	-	-	-	785,864,997	13,960,855	100,406,064	-	-	-	-	-	-	\$ 100,406,064	\$ 100,406,064	\$ 2,509,525
21		2013	-	-	-	1,039,140,449	18,682,869	129,670,081	-	-	-	-	-	-	\$ 129,670,081	\$ 129,670,081	\$ -
22		2013	-	-	-	1,039,140,449	18,682,869	132,988,397	-	-	-	-	-	-	\$ 132,988,397	\$ 132,988,397	\$ 3,318,316
23		2014	-	-	-	1,164,054,968	21,135,829	145,464,755	-	-	-	-	-	-	\$ 145,464,755	\$ 145,464,755	\$ -
24		2014	-	-	-	1,164,054,968	21,135,829	149,181,964	-	-	-	-	-	-	\$ 149,181,964	\$ 149,181,964	\$ 3,717,209
25		2015	-	-	-	1,350,166,903	24,782,100	168,989,037	-	-	-	-	-	-	\$ 168,989,037	\$ 168,989,037	\$ -
26		2015	-	-	-	1,350,166,903	24,782,100	173,300,562	-	-	-	-	-	-	\$ 173,300,562	\$ 173,300,562	\$ 4,311,525
27		2016	-	-	-	1,456,099,146	29,262,101	184,783,316	8,558,655	153,036	1,067,159	-	-	-	\$ 185,850,475	\$ 185,850,475	\$ -
28		2016	-	-	-	1,456,099,146	29,262,101	189,433,118	8,558,655	153,036	1,094,489	-	-	-	\$ 190,527,607	\$ 190,527,607	\$ 4,677,132
29		2017	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
30		2017	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
31		2018	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
32		2018	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
33		2019	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
34		2019	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
35		2020	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
36		2020	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
37		2021	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
38		2021	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
39		2022	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
40		2022	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
41		2023	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
42		2023	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
43		2024	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
44		2024	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
45		2025	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
46		2025	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
47		2026	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
48		2026	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
49		2027	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
50		2027	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
51		2028	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
52		2028	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
53		2029	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
54		2029	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
55		-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
56		-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	

PacifiCorp
Attachment 8 - Depreciation Rates
Applied Depreciation Rates by State - 2015

Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.27%
2	352	Structures and Improvements															1.42%
3	353	Station Equipment															1.74%
4	353.7	Supervisory Equipment															1.74%
5	354	Towers and Fixtures															1.53%
6	355	Poles and Fixtures															2.18%
7	356	Overhead Conductors and Devices															1.88%
8	356.2	Clearing & Grading															1.88%
9	357	Underground Conduit															1.60%
10	358	Underground Conductors and Devices															1.66%
11	359	Roads & Trails															1.32%
12		Unclassified Transmission															1.76%
13	389.2	Land Rights		0.00%		0.00%		0.00%	85,283.36	2.03%	74,314.75	1.98%		0.00%	4,867.64	1.17%	
14	390	Structures and Improvements	79,400,430.78	1.86%	12,923,250.28	2.52%	3,309,074.45	1.71%	92,078,077.88	1.53%	10,793,098.90	1.95%	385,400.84	1.51%	12,577,503.43	1.65%	
15	390.3	Structures and Improvements - Office Panels															6.67%
16	391	Office Furniture and Equipment															5.00%
17	391.2	Office Furniture and Equipment - Personal Computers															20.00%
18	393	Store Equipment															4.00%
19	394	Tools, Shop and Garage Equipment															4.17%
20	395	Laboratory Equipment															5.00%
21	397	Communication Equipment															4.30%
22	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
23	398	Miscellaneous Equipment															5.00%
24		Unclassified General	1,990,865.02	3.59%	359,704.38	4.21%	125,902.54	3.83%	3,685,908.48	3.42%	1,253,494.95	4.66%	24,006.79	1.93%	239,062.53	3.17%	
25	302	Franchises and Consents															6.43%
26	303	Miscellaneous Intangible Plant															3.54%
27	390.1	Leasehold Improvements - Gen															5.46%

Notes

- 1 Depreciation Rates shown in rows 1 through 24 were approved by each of the Company's respective state jurisdictions during the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 15 through 20, 22, and 23) 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 25 through 27) are composite rates based on the 13 month average balance divided into the 2015 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations, Gas Plant Intangibles, and Mining Intangibles.

PacifiCorp
Attachment 9a - Load Divisor for Projection

Column	OATT (Part III - Network Service) - Average of current year and prior two years																	f
	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15		
Customer Class	PacifiCorp NFS (see note)	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 370	BPA Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri State NFO SA 628	Noble Americas/ (Sempra) NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	Exelon NFO SA 789	BPA South East Idaho Falls NFO SA 746	BPA Idaho NFO SA 747	Total NFO	
RS / SA																		
Jan	8,529	5.21	3.37	26.32	1.29	0.21	8.68	19.95	0.27	49.40	-	-	4.16	3.07	-	-	122	
Feb	8,268	6.20	3.33	28.61	1.36	0.25	21.46	19.76	0.60	50.70	-	-	7.66	2.86	-	-	143	
March	7,752	6.04	3.23	25.52	1.16	0.22	13.88	19.42	1.04	44.43	0.01	-	4.61	2.76	-	-	122	
April	7,379	5.50	3.14	21.70	0.90	0.01	11.51	19.85	0.42	39.83	0.25	0.84	5.24	0.54	-	-	110	
May	7,931	4.85	2.84	10.83	0.35	0.14	10.10	21.60	0.26	40.10	0.48	2.19	5.56	2.16	-	-	101	
Jun	9,787	5.29	3.37	12.24	0.34	0.10	13.59	25.00	0.22	48.48	0.48	3.24	4.81	4.00	-	-	121	
Jul	10,434	5.60	3.62	14.09	0.37	0.03	10.92	26.01	0.24	48.68	0.63	3.30	4.96	3.03	49.48	82.00	253	
Aug	9,403	5.93	3.46	13.23	0.33	0.11	9.74	25.16	0.22	55.39	0.62	2.88	5.37	2.91	38.28	84.00	248	
Sept	8,748	5.93	2.85	9.91	0.26	0.12	8.42	22.24	0.40	49.61	0.47	2.42	5.36	2.65	57.48	76.00	244	
Oct	7,527	5.34	3.00	14.83	0.19	0.27	9.58	20.98	0.40	34.30	0.19	1.03	6.10	2.50	39.03	73.00	211	
Nov	8,347	5.80	3.04	25.41	1.14	0.37	16.78	20.36	0.58	47.72	-	-	6.73	2.30	42.17	99.00	271	
Dec	8,870	5.48	3.35	29.28	1.41	0.23	20.62	20.25	0.43	51.94	-	-	6.92	2.40	26.15	110.00	278	
Total	103,176	67.17	38.60	231.97	9.10	2.06	155.28	260.58	5.08	560.58	3.13	15.90	67.48	31.18	252.57	524.00	2,225	
Avg 12CP	8,598	5.60	3.22	19.33	0.76	0.17	12.94	21.72	0.42	46.72	0.26	1.33	5.62	2.60	21.05	43.67	185	

Other Service						j
j1	j2	j3	j4	j5	Total OS	
UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Power Administration OS RS 262/263	APS OS RS 436		
381	100	72	339	-		891
328	79	78	306	-		790
310	69	82	285	-		747
307	54	71	262	-		694
400	102	89	316	-		907
640	166	137	299	-		1,243
677	185	124	305	-		1,291
611	160	102	331	-		1,204
592	142	104	320	-		1,159
420	91	87	260	-		858
367	85	72	296	-		820
427	91	96	326	-		941
5,461	1,325	1,114	3,645	-		11,544
455	110	93	304	-		962

Column	OATT (Part II Long Term Firm Point-to-Point Transmission Service) - Projection																				g			
	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20		g21	g22	
Customer Class	PacifiCorp LTP	Black Hills, Inc. LTP	BPA LTP	BPA LTP	Idaho Power LTP	Iberdrola LTP	Thermo No. 1 LTP	Powerex LTP	NextEra LTP	Water & Electric Board LTP	Sacramento State of SD Utility District LTP	Municipal Project LTP	Salt River Project LTP	Enel Cove Fort LLC LTP	Olene KBG LLC LTP	Basin Electric LTP	Losses LTP	Powerex LTP	Powerex LTP	Powerex LTP	Powerex LTP	Powerex LTP	Powerex LTP	Total LTP
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 279	SA 568	SA 169	SA 733	SA 775/780	SA 779	SA 751	SA 809	SA 706	SA 766	SA 818	-	SA 700	SA 701	SA 702	748	749		
Jan	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545	
Feb	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545	
March	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545	
April	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545	
May	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545	
Jun	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729	
Jul	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729	
Aug	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729	
Sept	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729	
Oct	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729	
Nov	2,534	50	18	56	-	30	11	80	74	25	4	30	25	25	50	24	135	67	67	66	50	150	3,571	
Dec	2,534	50	18	56	-	30	11	80	74	25	4	30	25	25	50	24	135	67	67	66	50	150	3,571	
Total	30,883	600	216	672	375	360	132	960	793	300	48	360	300	175	600	288	1,649	804	804	792	600	1,800	43,511	
Avg 12CP	2,574	50	18	56	31	30	11	80	66	25	4	30	25	15	50	24	137	67	67	66	50	150	3,628	

Network & OS	1% growth	Behind-the-Meter	Network Load
9,543	9,640	213	9,853
9,201	9,295	210	9,505
8,621	8,710	290	9,000
8,183	8,267	248	8,515
8,940	9,032	258	9,290
11,151	11,266	320	11,585
11,978	12,101	325	12,426
11,055	11,168	311	11,479
10,152	10,257	337	10,594
8,595	8,684	261	8,945
9,439	9,535	216	9,751
10,089	10,192	212	10,404
116,945	118,147	3,202	121,349
9,745	9,846	267	10,112

Divisor
Network + OS + LTP
13,398
13,050
12,545
12,060
12,835
15,314
16,155
15,208
14,323
12,674
13,322
13,975
164,860
13,738

PacifiCorp
Attachment 9a1 - Load (Current Year)
2015

Column			OATT (Part III - Network Service)														f
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	
Customer Class	Day	Time	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Noble Americas/ (Sempra) NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	Exelon/ Constellation NFO SA 789	Total NFO
RS / SA			RS / SA	RS / SA	RS / SA	RS / SA	RS / SA	RS / SA	RS / SA	RS / SA	RS / SA	RS / SA	RS / SA	RS / SA	RS / SA	RS / SA	RS / SA
Jan	2	18	8,309	4.55	3.36	25.21	1.40	0.35	25.82	16.47	0.29	43.89	0.01	0.00	5.14	3.07	130
Feb	23	8	8,038	5.81	3.17	26.38	1.17	0.35	45.86	15.18	0.38	47.78	0.01	0.00	11.63	2.86	161
March	4	8	7,837	6.12	3.01	27.31	1.19	0.35	27.59	14.99	1.03	47.76	0.01	-	6.38	2.76	139
April	15	8	7,417	5.07	3.19	24.54	0.73	-	24.31	16.85	0.26	36.27	0.17	1.67	7.76	0.54	121
May	31	18	7,491	4.06	3.20	12.80	0.28	0.42	16.39	18.62	0.25	33.73	0.34	0.72	7.69	2.16	101
Jun	29	16	10,618	5.40	3.42	13.75	0.37	0.29	39.67	21.96	0.23	57.49	0.18	3.47	8.59	4.00	159
Jul	2	16	10,481	5.07	3.73	15.64	0.38	0.03	32.12	22.43	0.21	48.63	0.61	3.28	8.56	3.03	144
Aug	13	16	9,603	6.66	3.11	12.60	0.34	0.25	29.09	20.79	0.24	57.19	0.62	3.02	9.21	2.91	146
Sept	1	16	8,712	6.43	2.85	10.07	0.32	-	24.68	20.33	0.20	50.72	0.51	2.72	9.39	2.65	131
Oct	1	17	7,824	4.90	2.79	10.17	0.28	0.42	16.86	19.35	0.67	32.10	0.27	1.98	10.43	2.50	103
Nov	30	18	8,550	5.49	2.98	26.51	1.05	0.36	26.91	17.74	0.28	46.65	0.01	0.00	11.60	2.30	142
Dec	28	18	8,290	5.43	3.27	25.34	1.49	0.34	29.55	15.50	0.26	44.74	0.00	0.01	11.78	2.40	140
Total			103,170	65	38	230	9	3	339	220	4	547	3	17	108	31	1,615

Column			Other Service					j
			j1	j2	j3	j4	j5	
Customer Class	Day	Time	UAMPS OS	UMPA OS	Deseret OS	WAPA OS RS 262/RS 263	APS OS RS 436	Total OS
RS / SA			RS / SA	RS / SA	RS / SA	RS / SA	RS / SA	RS / SA
Jan	2	18	377	93	79	338	-	888
Feb	23	8	326	74	77	252	-	728
March	4	8	358	65	68	267	-	758
April	15	8	365	39	89	209	-	703
May	31	18	394	78	99	282	-	852
Jun	29	16	787	172	170	321	-	1,450
Jul	2	16	768	176	146	283	-	1,373
Aug	13	16	697	144	139	344	-	1,323
Sept	1	16	677	128	134	311	-	1,250
Oct	1	17	537	119	101	308	-	1,065
Nov	30	18	417	78	72	254	-	822
Dec	28	18	442	81	101	294	-	919
Total			6,146	1,246	1,275	3,463	-	12,130

PacifiCorp
Attachment 9a2 - Load (One Year Prior)
2014

Column			OATT (Part III - Network Service)													f
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	
Customer Class	Day	Time	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 370	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Noble Americas/ (Sempra) NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	Total NFO
RS / SA	Day	Time	-	SA 328	SA 229	SA 370	SA 539	SA 538	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	
Jan	6	8	8,455	6.10	3.33	24.93	1.24	0.29	0.07	18.01	0.23	53.59	0.00	0.00	3.17	111
Feb	6	8	8,712	7.07	3.26	37.74	1.71	0.42	16.56	19.44	0.24	58.21	0.01	-	3.69	148
March	18	8	7,640	6.55	3.13	21.96	1.11	-	13.97	19.36	0.81	40.15	0.01	-	2.83	110
April	1	8	7,381	5.83	3.17	18.88	1.01	0.03	0.57	18.84	0.78	41.16	0.29	0.00	2.73	93
May	28	15	8,198	5.41	2.61	10.49	0.40	-	0.08	19.57	0.21	45.27	0.55	2.98	3.42	91
Jun	24	17	8,909	5.03	3.09	10.53	0.32	0.03	0.84	21.82	0.15	37.65	0.62	2.85	3.55	86
Jul	14	16	10,314	6.13	3.16	12.27	0.41	0.03	0.56	23.48	0.30	45.29	0.62	3.34	3.97	100
Aug	11	16	9,635	5.58	3.70	15.55	0.34	0.09	0.05	24.02	0.23	53.74	0.63	2.91	4.28	111
Sept	17	16	8,718	5.51	2.88	9.93	0.15	0.29	0.18	21.05	0.80	40.70	0.36	1.65	4.52	88
Oct	6	16	7,245	5.27	3.05	10.82	0.29	0.38	11.82	21.67	0.28	31.77	0.29	1.12	4.66	91
Nov	17	8	8,301	6.36	2.94	26.19	1.22	0.48	21.09	18.09	0.28	47.83	0.00	0.00	5.11	130
Dec	30	19	8,870	4.83	3.38	29.68	1.55	-	32.12	19.29	0.32	54.72	0.01	0.00	5.38	151
Total			102,378	70	38	229	10	2	98	245	5	550	3	15	47	1,311

Column			Other Service					j
			j1	j2	j3	j4	j5	
Customer Class	Day	Time	Western Area Power Administratio					Total OS
RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	n OS 263	APS OS RS 436	
Jan	6	8	354	92	71	328	-	845
Feb	6	8	352	84	79	330	-	845
March	18	8	292	74	91	285	-	742
April	1	8	252	52	71	299	-	674
May	28	15	442	118	72	298	-	931
Jun	24	17	527	144	111	275	-	1,057
Jul	14	16	630	192	92	308	-	1,223
Aug	11	16	587	164	89	301	-	1,141
Sept	17	16	527	145	96	336	-	1,104
Oct	6	16	383	98	79	243	-	803
Nov	17	8	329	96	72	314	-	810
Dec	30	19	400	86	78	342	-	906
Total			5,075	1,345	1,001	3,659	-	11,079

PacifiCorp
Attachment 9a3 - Load (Two Years Prior)

2013

Column			OATT (Part III - Network Service)													f
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	
Customer Class	Day	Time	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clark PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Noble Americas NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	Total NFO
Jan	14	18	8,825	4.98	3.41	28.83	1.22	-	0.13	25.37	0.28	50.71	0.00	0.00	-	115
Feb	11	8	8,052	5.72	3.55	21.72	1.19	-	1.96	24.66	1.17	46.12	0.00	0.00	-	106
March	4	8	7,780	5.45	3.56	27.28	1.19	0.31	0.07	23.91	1.29	45.38	0.01	0.00	-	108
April	9	8	7,338	5.60	3.07	21.69	0.96	-	9.64	23.86	0.22	42.05	0.29	0.86	-	108
May	14	16	8,106	5.09	2.70	9.21	0.38	-	13.83	26.60	0.31	41.30	0.55	2.88	-	103
Jun	28	16	9,833	5.45	3.58	12.43	0.33	-	0.28	31.24	0.27	50.31	0.64	3.39	2.28	110
Jul	1	16	10,507	5.61	3.96	14.36	0.34	0.03	0.08	32.12	0.19	52.13	0.64	3.27	2.37	115
Aug	19	15	9,571	5.54	3.57	11.54	0.31	-	0.08	30.66	0.20	55.24	0.62	2.70	2.62	113
Sept	5	16	8,816	5.85	2.82	9.72	0.30	0.08	0.39	25.34	0.20	57.40	0.53	2.88	2.17	108
Oct	30	8	7,512	5.87	3.16	23.50	-	-	0.07	21.94	0.24	39.02	0.00	0.00	3.21	97
Nov	21	18	8,190	5.54	3.19	23.51	1.15	0.29	2.33	25.25	1.19	48.69	0.00	0.00	3.49	115
Dec	9	18	9,451	6.19	3.38	32.80	1.20	0.37	0.18	25.95	0.73	56.35	0.00	0.00	3.59	131
Total			103,981	67	40	237	9	1	29	317	6	585	3	16	20	1,329

Column			Other Service					j
			j1	j2	j3	j4	j5	
Customer Class	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Deseret OS 263	Deseret OS RS 436	Total OS
Jan	14	18	411	114	65	350	-	941
Feb	11	8	307	78	78	335	-	798
March	4	8	280	70	87	304	-	741
April	9	8	305	70	54	277	-	706
May	14	16	364	109	95	368	-	936
Jun	28	16	607	184	129	302	-	1,222
Jul	1	16	632	186	135	325	-	1,278
Aug	19	15	550	172	77	349	-	1,148
Sept	5	16	572	155	83	313	-	1,124
Oct	30	8	341	57	79	228	-	705
Nov	21	18	355	81	74	320	-	829
Dec	9	18	438	106	109	343	-	997
Total			5,161	1,383	1,066	3,814	-	11,424

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	(435,114,329)
1110000	146200	A/Amort-Oth Intang	(94,800,959)
1110000	146201	A/Amort-Hydr-Klamath	683,482
1110000	146210	A/Amort-Oth Lic/Hydr	(13,941,125)
1110000	146230	A/Amort-LsHld Imprmt	(16,627,348)
Attachment 5 input: Total Accumulated Amortization			(559,800,280)

**PacifiCorp
Attachment 11 - Prepayments**

Prepayments Detail - 2015

FERC Account	Account Number	Account Description	Category	Prior Year-end Balance	Current Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Dam	Plant-related	\$ 2,179,964	\$ 2,201,687	\$ 2,190,826			\$ 2,190,826	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 4,468,325	\$ 4,262,188	\$ 4,365,257			\$ 4,365,257	
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -				\$ -
	132016	Prep Ins-Minority Owned Plants	Other	\$ 348,197	\$ 353,349	\$ 350,773	\$ 350,773			
	132045	Prepaid Workers Compensation	Labor-related	\$ 181,288	\$ 203,981	\$ 192,635				\$ 192,635
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 1,937,444	\$ 1,130,693	\$ 1,534,068				\$ 1,534,068
	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	\$ 11,851,143	\$ 11,864,822	\$ 11,857,982			\$ 11,857,982	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000			
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 519,897	\$ 727,667	\$ 623,782	\$ 623,782			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 633,634	\$ 579,128	\$ 606,381	\$ 606,381			
	132096	Prepaid RECs for RPS (WA)	Other	\$ (61,209)	\$ -	\$ (30,605)	\$ (30,605)			
	132097	Prepaid CA GHG Cap & Trade Allowances	Other	\$ 6,556,730	\$ 6,356,831	\$ 6,456,781	\$ 6,456,781			
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesa	Other	\$ 165,230	\$ 3,038,770	\$ 1,602,000	\$ 1,602,000			
	132310	Prepaid Rating Agency Fees	Plant-related	\$ 29,745	\$ 32,792	\$ 31,268			\$ 31,268	
	132320	Prepaid Surety Bond	Other	\$ 158,745	\$ 158,745	\$ 158,745	\$ 158,745			
	132603	Other Prepay-Ashton Plant Land	Other	\$ 3,110	\$ 2,074	\$ 2,592	\$ 2,592			
	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -			
	132620	Prepayments - Water Rights Lease	Other	\$ 1,101,448	\$ 1,476,100	\$ 1,288,774	\$ 1,288,774			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 334,556	\$ 557,594	\$ 446,075	\$ 446,075			
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -			
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ 355,000	\$ 286,250	\$ 320,625	\$ 320,625			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -	\$ -	\$ -	\$ -			
	132650	Prepaid Dues	Other	\$ 5,641,550	\$ 7,036,052	\$ 6,338,801	\$ 6,338,801			
	132700	Prepaid Rent	Plant-related	\$ 42,667	\$ 42,667	\$ 42,667			\$ 42,667	
	132705	Prepaid Pole Contact Rental	Other	\$ 325,283	\$ 326,051	\$ 325,667	\$ 325,667			
	132740	Prepaid O&M - Wind	Other	\$ -	\$ -	\$ -	\$ -			
	132755	Prepaid Aircraft Maint	Labor-related	\$ 10,622	\$ -	\$ 5,311				\$ 5,311
	132825	Prepaid LGIA Transmission	Other	\$ -	\$ 968,541	\$ 484,270	\$ 484,270			
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 983,688	\$ 983,688	\$ 983,688	\$ 983,688			
	132900	Prepayments - Other	Labor-related	\$ 1,324,544	\$ 1,274,957	\$ 1,299,750				\$ 1,299,750
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 861,967	\$ 876,202	\$ 869,085	\$ 869,085			
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 2,671,244	\$ 2,723,258	\$ 2,697,251	\$ 2,697,251			
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 345,591	\$ 349,195	\$ 347,393	\$ 347,393			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -				\$ -
	132910	Prepayments - Hardware & Software	Labor-related	\$ 8,098,928	\$ 7,162,884	\$ 7,630,906				\$ 7,630,906
	132926	Prepaid Royalties	Other	\$ 842,957	\$ -	\$ 421,479	\$ 421,479			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (163,314)	\$ (142,241)	\$ (152,777)			\$ (152,777)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (1,077,819)	\$ (654,062)	\$ (865,940)	\$ (865,940)			
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,241,132	\$ 796,303	\$ 1,018,718	\$ 1,018,718			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,553,081	\$ 2,548,547	\$ 2,550,814	\$ 2,550,814			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -	\$ -	\$ -	\$ -			
	203000	Discount on Short-Term Securities	Other	\$ 472	\$ 1,444	\$ 958	\$ 958			
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -			
		Total Prepayments		\$ 54,470,840	\$ 57,531,155	\$ 56,000,998	\$ 27,003,105	\$ -	\$ 18,335,222	\$ 10,662,670

Allocator	0.000%	100.000%	26.274%	7.882%
Total Allocated to Transmission by Category	\$ -	\$ -	\$ 4,817,383	\$ 840,384

Appendix A input: **Total Allocated to Transmission** **\$ 5,657,767**

PacifiCorp
Attachment 12 - Plant Held for Future Use

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

	Prior year	Current year
Hazelwood Substation	161,944	161,944
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Aeolus Substation	1,013,577	1,013,577
Anticline Substation	964,043	964,043
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	3,657,534	3,657,534

	Prior year	Current year
Total - PacifiCorp	214.47d	23,319,217
		23,319,217

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	5,056,057	n/a	1
BPA Malin RS 368	270,709	n/a	1
BPA GTA S. Idaho RS 299	1,883,212	n/a	1
Cowlitz RS 234	160,502	n/a	1
Deseret RS 280	n/a	106.2	0
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	67,672	n/a	1
Idaho RS 203 - Jim Bridger Pumps	14,927	n/a	1
Moon Lake RS 302	19,262	n/a	1
Pacific Gas and Electric RS 607	14,500,000	n/a	1
Pacific Gas and Electric RS 298	226,579	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	75,184	n/a	1
Southern Cal Edison RS 298	226,579	n/a	1
Tri-State RS 123	(9,557)	n/a	1
USBR Crooked River RS 67	9,390	n/a	1
USBR Weber Basin RS 286	27,091	n/a	1
UAMPS RS 297	n/a	512.2	0
UMPA RS 637	n/a	103.8	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	n/a	330.0	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	57,146	n/a	1
Additional OS Revenue Credit	88,995	n/a	1
Att 3 input: Total OS contract revenue credits	23,548,070	1,052.2	

Short-term revenue

Short-term firm

PacifiCorp Commercial and Trading (C&T)	30,555,057
Third parties	1,797,181
Total short-term firm	32,352,238

Short-term non-firm

PacifiCorp Commercial and Trading (C&T)	80,250,507
Third parties	8,325,398
Total short-term non-firm	88,575,905

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	110,805,564
Third parties	10,122,579
Att. 3 input: Total short term-firm and non-firm revenue	120,928,143

PacifiCorp
Attachment 14 - Cost of Capital Detail

Appendix A Line	Operation to apply to monthly input columns at right	Appendix A input value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	Prior Year	Current Year (month end)											
					(month end)	December	January	February	March	April	May	June	July	August	September	October	November
86	13-month average	7,111,415,154	Bonds (221)	Form 1, pg 112, ln 18 c,d	7,031,538,000	7,031,538,000	7,031,538,000	7,031,538,000	7,031,538,000	7,031,538,000	7,281,538,000	7,166,538,000	7,166,538,000	7,166,538,000	7,159,339,000	7,159,339,000	7,159,339,000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	12,859,624	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	13,185,043	13,102,807	13,020,570	12,938,334	12,856,097	12,773,861	13,011,624	12,926,721	12,841,818	12,756,915	12,672,012	12,587,109	12,502,206
92	13-month average	33,577,276	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	34,036,382	33,785,474	33,534,565	33,283,656	33,032,747	32,781,839	34,181,831	34,085,533	33,919,275	33,860,480	33,597,106	33,333,732	33,071,963
93	13-month average	6,751,859	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	7,184,006	7,108,862	7,033,719	6,958,575	6,883,432	6,808,288	6,733,145	6,669,586	6,606,028	6,542,469	6,478,911	6,415,353	6,351,794
94	13-month average	74,613	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	80,126	79,207	78,288	77,369	76,450	75,532	74,613	73,694	72,775	71,856	70,937	70,019	69,100
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum	356,471,778	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, ln 33 i	29,540,747	29,505,038	29,502,160	29,475,455	29,360,205	29,387,644	29,652,862	29,960,155	29,955,085	29,962,506	29,907,864	29,896,698	29,906,105
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	4,088,677	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	333,145	333,145	333,145	333,145	333,145	333,145	337,544	345,742	346,543	348,277	348,277	348,277	348,291
100	12-month sum	832,212	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	75,144	75,144	75,144	75,144	75,144	75,144	75,144	63,558	63,558	63,558	63,558	63,558	63,558
101	12-month sum	11,026	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	919
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,476	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	7,458,553,611	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	7,755,665,048	7,817,321,807	7,401,906,247	7,439,330,211	7,469,684,609	7,270,378,428	7,361,115,378	7,450,764,491	7,286,556,756	7,356,073,568	7,396,360,201	7,453,549,178	7,502,489,726
114	13-month average	147,464,388	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	142,148,647	142,448,400	142,724,402	143,334,432	144,579,785	144,073,884	145,501,091	147,501,933	146,782,483	151,591,948	153,731,906	155,012,599	155,605,538
115	13-month average (enter negative)	(13,306,314)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(13,665,680)	(13,619,912)	(13,574,144)	(13,528,375)	(13,482,607)	(13,436,838)	(13,391,070)	(13,345,301)	(13,299,533)	(13,253,765)	(13,207,996)	(13,162,228)	(12,014,638)
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 hedge (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, 2015)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,912,829
Bus	1,405,336
Fire Protection	986,945
Foundation And Substructure	2,292,746
Insulator	68,954
Lightning Arrester	260,212
Misc	1,579,794
Relay And Control	2,530,494
Steel Structure	274,163
Step-Up Transformer	142,234,210
Total 353.4 Class Assets	156,573,494
Wind Generation Facilities	78,235,022
34.5 kV Facilities	7,832,460
Appendix A input: Total Assets to Exclude	242,640,976

**PacifiCorp
Attachment 16 - Unfunded Reserves**

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

Description	Account Calculator	Reserve type	Accrued Liability:		Charged to:		Prior year		Current Year		Projection		By Category				Total Transmission-related Unfunded Reserves
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end	Beg-/End-of-Year Average	Category	100% Transmission	Plant	Labor	Other			
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555.67	(6.3)	(6.2)	(6.2) 0	Other	0					(6.241)	
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555.67	(0.5)	(3.1)	(1.8) 0	Other	0					(1.808)	
Avian	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	(2.5)	0.0	(1.3) 0	Other	0					(1.250)	
Lidar (Wood Hollow)	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	(1.0)	(1.0)	(1.0) 0	Other	0					(1.000)	
Idaho Unreserved Use Penalties	Estimate by PE Legal	Unfunded	248070	242	506020	565.25	0.0	0.0	0.0 0	Other	0					0.000	
ST Cotter - Gadsby Turbine	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	0.0	(0.1)	(0.1) 0	Other	0					(0.073)	
Lake Side Turbine Settlement - Siemens	Estimate by PE Legal	Unfunded	248070	242	545500 / 148000	107	0.0	0.0	0.0 0	Other	0					0.000	
Chehalis Water Rights - City of Chehalis	Estimate by PE Legal	Unfunded	248070	242	545500 / 148000	107	0.0	0.0	0.0 0	Other	0					0.000	
Employment Claims	Estimate by PE Legal	Unfunded	248070	242	545500	555.25	0.0	(0.1)	(0.0) 0	Other	0					(0.035)	
Cline Falls - Central Oregon Irrigation District	Estimate by PE Legal	Unfunded	248070	242	545500	555.25	0.0	0.0	0.0 0	Other	0					0.000	
BPA Short Distance Discount (SDD)	Estimate by PE Legal	Unfunded	248070	242	506059	565.1	0.0	(3.2)	(1.6) 0	Other	0					(1.616)	
L-T Accrued Settlement Provision (USA Power Settlement)	Estimate by PE Legal	Unfunded	289950	253.99	545502	426.5	(119.1)	(121.6)	(120.3) 0	Other	0					(120.344)	
AES Wind Generation Inc. - Rock River 1 Curtailment Complaint	Estimate by C&T	Unfunded	248025	242	505214	555.63	(0.2)	(0.2)	(0.2) 0	Other	0					(0.207)	
EWEB Reserve	Estimate by C&T	Unfunded	248025	242	505214	555.63	(1.1)	(0.3)	(0.7) 0	Other	0					(0.718)	
Idaho Power Physical Loss (Bridger) - Reserve for Dispute	Estimate by C&T	Unfunded	248025	242	505206	555.25	(2.2)	0.0	(1.1) 0	Other	0					(1.081)	
Deseret Physical Loss - Reserve for Dispute	Estimate by C&T	Unfunded	248025	242	505206	555.25	(0.2)	(0.2)	(0.2) 0	Other	0					(0.202)	
BPA - Swift PTP SDD	Estimate by C&T	Unfunded	248025	242	506050	565.46	0.0	(0.7)	(0.3) 0	Other	0					(0.327)	
Accum Provision for Rate Refunds	Estimate by PacTrans	Unfunded	284100	229	301913	456.199	(1.9)	(0.1)	(1.0) 0	Other	0					(0.969)	
Trapper Mine Reclamation Obligation	Estimate based upon 54¢ per ton of	Unfunded	289517	253.3	515100	501.1	(5.6)	(5.9)	(5.7) 0	Other	0					(5.739)	
Accrued Right-of-Way Obligation	Estimate by RMP Finance	Unfunded	289955	253.99	582300	566 / 589	(2.2)	(2.6)	(2.4) 0	Other	0					(2.400)	
Injuries & Damages Reserve Risk	Known	Unfunded	280311	228.21	545050	925	(65.9)	(53.8)	(59.8) 0	Labor	0					(59.833)	
Injuries & Damages Reserve Risk (Insurance Recovery Rec)	Known	Unfunded	116925	228.25	545050	925	50.1	27.2	38.7 0	Labor	0					38.669	
Provision for Customer A/R (CSS)	Calculated and Known Items	Unfunded	118100	144	550750	904	(6.0)	(6.1)	(6.1) 0	Other	0					(6.064)	
Provision for Other A/R (OAR)	Calculated and Known Items	Unfunded	118150	144	550750	904	(0.0)	(0.0)	(0.0) 0	Other	0					(0.009)	
Provision for Other A/R (Joint Use)	Accrual based on 100% of Fines & S	Unfunded	118155	172	301989	454.1	(0.1)	(0.1)	(0.1) 0	Other	0					(0.064)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue -	Unfunded	118157	144	550776	904.2	(0.9)	(0.8)	(0.8) 0	Other	0					(0.813)	
Provision for Doubtful Debts - Other	Known	Unfunded	118168	144	550750	904	(0.1)	(0.1)	(0.1) 0	Other	0					(0.066)	
Bad Debt Reserve - Transmission	Known	Unfunded	118175	144	550775	904	(0.1)	(0.1)	(0.1) 0	Other	0					(0.061)	
Provision for Unbilled Revenue PP	Calculated and Known Items	Unfunded	118200	173	301119	440.1	(0.3)	(0.3)	(0.3) 0	Other	0					(0.271)	
Provision for Unbilled Revenue RMP	Calculated and Known Items	Unfunded	118300	173	301119	440.1	(0.4)	(0.4)	(0.4) 0	Other	0					(0.410)	
Inventory Reserve - Power Supply	Known - Calculated	Unfunded	120930	154.99	516400	557	(0.3)	(0.6)	(0.5) 0	Other	0					(0.471)	
Inventory Reserve - Power Delivery	Known - Calculated	Unfunded	120931	154.99	516900	707.1 / 707.2	(1.6)	0.0	(0.8) 0	Other	0					(0.822)	
Inventory Reserve - RMP (T&D)	Calc by RMP Finance	Unfunded	120932	154.99	516900	707.1 / 707.2	0.0	(1.6)	(0.8) 0	Other	0					(0.780)	
Inventory Reserve - PP (T&D)	Calc by PP Finance	Unfunded	120933	154.99	516900	707.1 / 707.2	0.0	(0.8)	(0.4) 0	Other	0					(0.389)	
Construction Work-in-Progress (CWIP) Reserve	Calculated	Unfunded	148001	107	554990	557 / 598	(1.5)	(1.9)	(1.7) 0	Other	0					(1.719)	
Uncollectible Weatherization Loans Reserve	Historical Trend Judgment	Unfunded	162010	124.9	550750	904	(0.1)	(0.1)	(0.1) 0	Other	0					(0.101)	
Provision for Unbilled Severance Tax Cap (Chevron Mining Co.)	Estimate by Mining	Unfunded	210649	232	515100	501.1	(2.8)	0.0	(1.4) 0	Other	0					(1.422)	
Accrual - Severance Payments	Known	Unfunded	235190	232	500700	920	(0.5)	(0.5)	(0.5) 0	Labor	0					(0.532)	
Annual Incentive Plan (AIP)	Calculated plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	0.0 0	Labor	0					0.000	
401(K) Discretionary 1% Company Match	Calculated plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.8)	(1.9)	(1.9) 0	Labor	0					(1.855)	
Safety Awards Payable	Calculated plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	(2.7)	(2.6)	(2.6) 0	Labor	0					(2.622)	
Citi Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	550500	921	(0.3)	(0.1)	(0.2) 0	Labor	0					(0.192)	
Environmental Liabilities - Centralia Plant	Estimate by Environmental Engr	Unfunded / Gains Given Back to Customers	288601	253.99	140709	102	(0.1)	0.0	(0.0) 0	Other	0					(0.048)	
Environmental Liabilities - Centralia Mine (J.O.)	Estimate by Environmental Engr	Unfunded / Gains Given Back to Customers	288602	253.99	140709	102	(0.0)	0.0	(0.0) 0	Other	0					(0.025)	
Environmental Liabilities - Centralia Mine (PCorp)	Estimate by Environmental Engr	Unfunded / Gains Given Back to Customers	288603	253.99	140709	102	(0.0)	0.0	(0.0) 0	Other	0					(0.023)	
Vacation Accrual IBEW 57	Calculated by Payroll	Unfunded	248181	242	500515	Follows Labor	(3.2)	(2.9)	(3.1) 0	Labor	0					(3.058)	
Vacation Accrual IBEW 125	Calculated by Payroll	Unfunded	248182	242	500517	Follows Labor	(1.7)	(1.7)	(1.7) 0	Labor	0					(1.696)	
Vacation Accrual IBEW 659	Calculated by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.0)	(2.1)	(2.1) 0	Labor	0					(2.067)	
Personal Time Accrual IBEW 57 - Laramie	Calculated by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.0)	(0.0) 0	Labor	0					(0.028)	
Personal Time Accrual UWUA 127	Calculated by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.7)	(3.6)	(3.6) 0	Labor	0					(3.636)	
Personal Time Accrual UWUA 197	Calculated by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.1)	(0.1)	(0.1) 0	Labor	0					(0.120)	
Personal Time Accrual Non-Union	Calculated by Payroll	Unfunded	248189	242	500516	Follows Labor	(15.7)	(15.5)	(15.6) 0	Labor	0					(15.593)	
Sick Leave Accrual IBEW 57	Calculated by Payroll	Unfunded	248195	242	500515	Follows Labor	(6.0)	(6.1)	(6.0) 0	Labor	0					(6.020)	
Supplemental Pension Benefits (Retirement Allowances)	Pension - Known by HR/Payroll	Unfunded	280349	228.3	501106	426.5	(2.3)	(2.2)	(2.3) 0	Other	0					(2.257)	
Pension - Local 57	Pension - Calculated - Actuary	Unfunded	280350	228.35	501105	Follows Labor	(0.7)	(0.7)	(0.7) 0	Labor	0					(0.679)	
FAS 158 SERP Liability	SERP - Calculated - Actuary	Unfunded	280465	228.35	501115	920 / 426.5	(63.0)	(59.3)	(61.1) 0	Labor	0					(61.118)	
FAS 158 SERP Accumulated Other Comprehensive Income	SERP - Calculated - Actuary	Accum OCI/partially offsetting unfunded SERP liability	299107	219	0	0	22.0	19.4	20.7 0	Labor	0					20.694	
FAS 112 Book Reserve	Post-Employ - Calculated - Actuary	Unfunded	280330	228.3	501160	920	(34.1)	(31.6)	(32.9) 0	Labor	0					(32.865)	
Wasatch Worker's Compensation Reserve	Post-Employ - Calculated - Actuary	Unfunded	280490	228.3	501160	920	(3.3)	(3.1)	(3.2) 0	Labor	0					(3.183)	
Totals							(292.1)	(299.0)	(295.6)			0.000	0.000	(135.735)		(159.820)	

Allocators	100.000%	23.194%	7.882%	0.000%
Total (\$ millions)	0.000	0.000	(10.698)	0.000

Appendix A input (10,698,010)

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

FERC Acct	Description	2015 Expense
4265000	OTHER DEDUCTIONS	(55)
5020000	STEAM EXPENSES	(3,030)
5060000	MISC STEAM PWR EXP	(2,080,975)
5063000	MISC STEAM JVA CR	229,339
5120000	MANT OF BOILR PLNT	(7,488)
5140000	MAINT MISC STM PLN	(9,586)
5350000	OPER SUPERV & ENG	(188,979)
5390000	MSC HYD PWR GEN EX	(123,702)
5480000	GENERATION EXP	(9,829)
5490000	MIS OTH PWR GEN EX	(41,592)
5530000	MNT GEN & ELEC PLT	(13,226)
5560000	SYS CTRL & LD DISP	(10,836)
5570000	OTHER EXPENSES	(645,575)
5600000	OPER SUPERV & ENG	(312,622)
5612000	LD - MONITOR & OPER	(62,544)
5615000	REL PLAN & STDS DEV	(12,554)
5660000	MISC TRANS EXPENSE	(3)
5680000	MNT SUPERV & ENG	(39,963)
5700000	MAINT STATION EQIP	(14,207)
5710000	MAINT OVHD LINES	(2,526)
5800000	OPER SUPERV & ENG	(361,022)
5810000	LOAD DISPATCHING	(169,020)
5850000	STRT LGHT-SGNL SYS	(8,695)
5880000	MSC DISTR EXPENSES	(44,558)
5900000	MAINT SUPERV & ENG	(240,415)
5920000	MAINT STAT EQUIP	(89,791)
5930000	MAINT OVHD LINES	(12,498)
5950000	MAINT LINE TRNSFRM	(24,204)
5970000	MNT OF METERS	(30,551)
5980000	MNT MISC DIST PLNT	(25,142)
7071000	LBR CLR - RMP	(1,564,734)
7072000	LBR CLR - PACPWR	(667,278)
7081000	Stores Exp CLR - RMP	(122,018)
7082000	Stores Exp CLR - PP	(97,362)
9010000	SUPRV (CUST ACCT)	(65,844)
9020000	METER READING EXP	(354,658)
9030000	CUST RCRD/COLL EXP	(4,379)
9031000	CUST RCRD/CUST SYS	(38,833)
9032000	CUST ACCTG/BILL	(62,547)
9033000	CUST ACCTG/COLL	(46,329)
9036000	CUST ACCTG/COMMON	(232,164)
9050000	MISC CUST ACCT EXP	0
9070000	SUPRV (CUST SERV)	(504)
9080000	CUST ASSIST EXP	(37,472)
9084000	DSM DIRECT	(22,616)
9086000	CUST SERV	(122,748)
9090000	INFOR/INSTRCT ADV	(1,959)
9200000	ADMIN & GEN SALARY	(1,186,575)
9350000	MAINT GENERAL PLNT	(15,780)
Attachment 5 input: Total PBOP		(8,999,649)

Notes:

Total expense is negative for 2015. 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 2015 as compared to 2014 is primarily due to changes in actuarial assumptions.

PACIFICORP

Enclosure 5

True-Up variance analysis

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 True-up	
			2015 Form 1 data	True-up
Allocators				
Wages & Salary Allocation Factor				
1		354.21b		25,137,301
2		354.28b		356,682,932
3		354.27b		37,744,556
4		(Line 2 - Line 3)		318,938,376
5		(Line 1 / Line 4)		7.8816%
Plant Allocation Factors				
6	(Note M)	Attachment 5		26,216,017,725
7	(Note M)	Attachment 5		8,549,973,877
8	(Note N)	Attachment 5		557,692,519
9		(Line 7 + 8)		9,107,666,396
10		(Line 6 - Line 9)		17,108,351,329
11		(Line 24 - Line 23)		5,855,025,955
12		(Line 11 / Line 6)		22.3338%
13		(Line 32 - Line 23)		4,303,482,444
14		(Line 13 / Line 10)		25.1543%
Plant Calculations				
Plant In Service				
15	(Note M)	Attachment 5		5,682,605,094
16	(Notes A & P)	Attachment 6		0
17		(Line 15 + Line 16)		5,682,605,094
18	(Note N)	Attachment 5		1,309,186,712
19	(Note N)	Attachment 5		878,463,799
20		(Line 18 + Line 19)		2,187,650,511
21		(Line 5)		7.8816%
22		(Line 20 * Line 21)		172,420,861
23	(Notes B & L)	Attachment 5		3,657,534
24		(Line 17 + Line 22 + Line 23)		5,858,683,489

2014 Projection (as-filed)		
2013 Form 1 data	Absolute change	Percent change
2013 data in Settlement model	True-up value minus 2014 Projection (as-filed)	Change over 2014 Projection (as-filed)
22,899,260	2,238,041	9.77%
361,444,457	(4,761,525)	-1.32%
42,818,000	(5,073,444)	-11.85%
318,626,457	311,919	0.10%
7.1869%	0.6947%	9.67%
24,578,892,585	1,637,125,140	6.66%
7,863,751,463	686,222,414	8.73%
529,162,303	28,530,216	5.39%
8,392,913,766	714,752,630	8.52%
16,185,978,819	922,372,510	5.70%
5,463,790,989	391,234,966	7.16%
22.2296%	0.1042%	0.47%
4,025,337,296	278,145,148	6.91%
24.8693%	0.2850%	1.15%
5,231,106,254	451,498,840	8.63%
69,180,704	(69,180,704)	-100.00%
5,300,286,958	382,318,136	7.21%
1,417,753,200	(108,566,488)	-7.66%
857,285,828	21,177,971	2.47%
2,275,039,028	(87,388,517)	-3.84%
7.1869%		
163,504,031	8,916,830	5.45%
3,707,729	(50,194)	-1.35%
5,467,498,718	391,184,771	7.15%

2015 Projection (as-filed)		
2014 Form 1 data	Absolute change	Percent change
2014 data in Settlement model	True-up value minus 2015 Projection (as-filed)	Change over 2015 Projection (as-filed)
24,934,991	202,310	0.81%
362,793,740	(6,110,808)	-1.68%
41,620,401	(3,875,845)	-9.31%
321,173,339	(2,234,963)	-0.70%
7.7637%	0.1178%	1.52%
25,826,088,116	389,929,610	1.51%
8,395,189,232	154,784,645	1.84%
555,584,758	2,107,761	0.38%
8,950,773,990	156,892,406	1.75%
16,875,314,126	233,037,204	1.38%
5,880,019,112	(24,993,157)	-0.43%
22.7677%	-0.4340%	-1.91%
4,359,821,834	(56,339,389)	-1.29%
25.8355%	-0.6812%	-2.64%
5,387,870,877	294,734,217	5.47%
311,624,183	(311,624,183)	-100.00%
5,699,495,060	(16,889,966)	-0.30%
1,445,031,807	(135,845,095)	-9.40%
880,195,124	(1,731,325)	-0.20%
2,325,226,931	(137,576,420)	-5.92%
7.7637%		
180,524,052	(8,103,191)	-4.49%
3,657,534	0	0.00%
5,883,676,647	(24,993,157)	-0.42%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 True-up	
			2015 Form 1 data	True-up
Accumulated Depreciation and Amortization				
25	(Note M)	Attachment 5		1,468,207,066
26	(Note N)	Attachment 5	499,668,028	
27	(Note N)	(Line 8)	557,692,519	
28		(Line 26 + 27)	1,057,360,547	
29		(Line 5)	7.8816%	
30		(Line 28 * Line 29)	83,336,445	
31		(Line 25 + Line 30)		1,551,543,511
32		(Line 24 - Line 31)		4,307,139,979
Adjustments To Rate Base				
Accumulated Deferred Income Taxes				
33		Attachment 1A		(990,927,429)
CWIP for Incentive Transmission Projects				
34	(Note O)	Attachment 6		0
ITC Adjustment				
35		Attachment 5		(141,450)
Unfunded Reserves				
36		Attachment 16		(11,445,423)
Prepayments				
37	(Note K & N)	Attachment 11		5,452,477
Abandoned Plant				
38	(Note O)			0
Materials and Supplies				
39	(Note N)	Attachment 5		0
40		(Line 5)	7.8816%	
41		(Line 39 * Line 40)		0
42	(Note N)	Attachment 5	122,962,321	
43		(Line 5)	7.8816%	
44		(Line 42 * Line 43)	9,691,342	
45	(Note N)	Attachment 5	572,189	
46		(Line 41 + Line 44 + Line 45)		10,263,530
Cash Working Capital				
47		(Line 75)	69,750,161	
48	(Note S)	Zero	0.0%	
49		(Line 47 * Line 48)		0
Network Upgrade Balance				
50	(Note N)	Attachment 5		(43,948,189)
51		(Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)		(1,030,746,483)
52		(Line 32 + Line 51)		3,276,393,495

2014 Projection (as-filed)			
2013 Form 1 data	Absolute change	Percent change	
2013 data in Settlement model	True-up value minus 2014 Projection (as-filed)	Change over 2014 Projection (as-filed)	
1,361,684,760	106,522,306	7.82%	
539,021,263	(39,353,234)	-7.30%	
529,162,303	28,530,216	5.39%	
1,068,183,565	(10,823,019)	-1.01%	
7.1869%			
76,768,933	6,567,512	8.55%	
1,438,453,693	113,089,817	7.86%	
4,029,045,025	278,094,954	6.90%	
(888,013,375)	(102,914,054)	-11.59%	
0	0	n/m	
(480,758)	339,308	70.58%	
(12,393,943)	948,519	7.65%	
5,228,472	224,006	4.28%	
0	0	n/m	
0	0	n/m	
7.1869%	0	9.67%	
0	0	n/m	
91,333,148	31,629,173	34.63%	
7.1869%			
6,563,992	3,127,350	47.64%	
678,432	(106,244)	-15.66%	
7,242,424	3,021,107	41.71%	
67,575,087	2,175,073	3.22%	
0.0%			
0	0	n/m	
(58,242,601)	14,294,412	24.54%	
(946,659,781)	(84,086,702)	-8.88%	
3,082,385,244	194,008,251	6.29%	

2015 Projection (as-filed)		
2014 Form 1 data	Absolute change	Percent change
2014 data in Settlement model	True-up value minus 2015 Projection (as-filed)	Change over 2015 Projection (as-filed)
1,432,003,537	36,203,529	2.53%
0		
580,388,319	(80,720,291)	-13.91%
555,584,758	2,107,761	0.38%
1,135,973,077	(78,612,530)	-6.92%
7.7637%		
88,193,742	(4,857,297)	-5.51%
0		
1,520,197,279	31,346,232	2.06%
0		
4,363,479,368	(56,339,389)	-1.29%
(941,980,576)	(48,946,853)	-5.20%
0	0	n/m
(283,452)	142,002	50.10%
(11,983,950)	538,526	4.49%
5,557,014	(104,536)	-1.88%
0	0	n/m
0	0	n/m
7.7637%	0	1.52%
0	0	n/m
111,221,100	11,741,221	10.56%
7.7637%		
8,634,892	1,056,450	12.23%
490,752	81,437	16.59%
9,125,644	1,137,886	12.47%
60,959,586	8,790,574	14.42%
0.0%		
0	0	n/m
(52,282,848)	8,334,659	15.94%
(991,848,168)	(38,898,315)	-3.92%
3,371,631,200	(95,237,705)	-2.82%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 True-up	
			2015 Form 1 data	True-up
Operations & Maintenance Expense				
Transmission O&M				
53		Attachment 5	215,095,477	
54		Attachment 5	10,252,059	
55		Attachment 5	148,425,345	
56		(Lines 53 - 55)	56,418,073	
Allocated Administrative & General Expenses				
57		323.197b	134,217,341	
58		Attachment 5	0	
59		323.185b	15,938,310	
60		Attachment 5	89,288	
61	(Note D)	323.189b	22,275,686	
62		323.191b	319	
63	(Note C)	Attachment 5	154,650	
64		(Line 57 - Sum (Lines 58 to 63))	95,759,088	
65		(Line 5)	7.8816%	
66		(Line 64 * Line 65)	7,547,304	
Directly Assigned A&G				
67	(Note E)	Attachment 5	2,225,157	
68		Attachment 5	0	
69		(Line 67 + Line 68)	2,225,157	
70	(Note F)	Attachment 5	15,938,310	
71		Attachment 5	0	
72		(Line 70 + Line 71)	15,938,310	
73		(Line 12)	22.3338%	
74		(Line 72 * Line 73)	3,559,626	
75		(Lines 56 + 66 + 69 + 74)	69,750,161	
Depreciation & Amortization Expense				
Depreciation Expense				
76	(Note H)	Attachment 5	99,238,672	
77	(Note H)	Attachment 5	40,666,418	
78	(Note H)	Attachment 5	36,050,777	
79		(Line 77 + Line 78)	76,717,195	
80		(Line 5)	7.8816%	
81		(Line 79 * Line 80)	6,046,507	
82	(Note O)		0	
83		(Lines 76 + 81 + 82)	105,285,179	
Taxes Other Than Income				
84		Attachment 2	34,427,840	
85		(Line 84)	34,427,840	

2014 Projection (as-filed)		
2013 Form 1 data	Absolute change	Percent change
2013 data in Settlement model	True-up value minus 2014 Projection (as-filed)	Change over 2014 Projection (as-filed)
196,780,268	18,315,209	9.31%
8,626,105	1,625,954	18.85%
137,182,304	11,243,041	8.20%
50,971,859	5,446,214	10.68%
175,800,080	(41,582,739)	-23.65%
(14,170,366)	14,170,366	100.00%
13,818,764	2,119,546	15.34%
48,581	40,708	83.79%
22,768,237	(492,551)	-2.16%
1,546	(1,227)	-79.37%
129,300	25,350	19.61%
153,204,018	(57,444,931)	-37.50%
7.1869%		
11,010,569	(3,463,265)	-31.45%
2,520,802	(295,645)	-11.73%
0	0	n/m
2,520,802	(295,645)	-11.73%
13,818,764	2,119,546	15.34%
0	0	n/m
13,818,764	2,119,546	15.34%
22.2296%		
3,071,857	487,769	15.88%
67,575,087	2,175,073	3.22%

2015 Projection (as-filed)		
2014 Form 1 data	Absolute change	Percent change
2014 data in Settlement model	True-up value minus 2015 Projection (as-filed)	Change over 2015 Projection (as-filed)
210,726,235	4,369,243	2.07%
9,499,437	752,622	7.92%
151,335,724	(2,910,379)	-1.92%
49,891,074	6,526,999	13.08%
103,886,947	30,330,394	29.20%
0	0	n/m
15,633,179	305,131	1.95%
89,288	0	0.00%
24,280,590	(2,004,904)	-8.26%
6,832	(6,513)	-95.33%
233,720	(79,070)	-33.83%
63,643,338	32,115,750	50.46%
7.7637%		
4,941,089	2,606,215	52.75%
2,568,100	(342,943)	-13.35%
0	0	n/m
2,568,100	(342,943)	-13.35%
15,633,179	305,131	1.95%
0	0	n/m
15,633,179	305,131	1.95%
22.7677%		
3,559,323	303	0.01%
60,959,586	8,790,574	14.42%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 True-up	
			2015 Form 1 data	True-up
Return \ Capitalization Calculations				
Long-Term Debt				
86	Account 221 Bonds	Attachment 14	7,111,415,154	
87	Less Account 222 Reacquired Bonds	Attachment 14	0	
88	Account 223 Long-term Advances from Associated Cos.	Attachment 14	0	
89	Account 224 Other Long-term Debt	Attachment 14	0	
90	Gross Proceeds Outstanding Long-term Debt	Sum Lines 86 through 89	7,111,415,154	
91	Less Account 226 Unamortized Discount	(Note T) Attachment 14	12,859,624	
92	Less Account 181 Unamortized Debt Expense	(Note T) Attachment 14	33,577,276	
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T) Attachment 14	6,751,859	
94	Plus Account 225 Unamortized Premium	(Note T) Attachment 14	74,613	
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T) Attachment 14	0	
96	Net Proceeds Long Term Debt	Sum Lines 90 through 95	7,058,301,008	
Long Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T) Attachment 14	356,471,778	
98	Less Hedging Expense	(Note R) Attachment 14	0	
99	Account 428 Amortized Debt Discount and Expense	(Note T) Attachment 14	4,088,677	
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T) Attachment 14	832,212	
101	Less Account 429 Amortized Premium	(Note T) Attachment 14	11,026	
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T) Attachment 14	0	
103	Total Long Term Debt Cost	Sum Lines 97 through 102	361,381,642	
Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued	Attachment 14	2,397,600	
105	Less Account 217 Reacquired Capital Stock (preferred)	Attachment 14	0	
106	Account 207 Premium on Preferred Stock	Attachment 14	0	
107	Account 207-208 Other Paid-In Capital (preferred)	Attachment 14	0	
108	Less Account 213 Discount on Capital Stock (preferred)	Attachment 14	0	
109	Less Account 214 Capital Stock Expense (preferred)	Attachment 14	0	
110	Total Preferred Stock	Sum Lines 104 through 109	2,397,600	
111	Preferred Dividend	Attachment 14 (Enter positive)	161,902	
Common Stock				
112	Proprietary Capital	Attachment 14	7,458,553,511	
113	Less: Total Preferred Stock	(Line 110)	2,397,600	
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings	Attachment 14	147,464,388	
115	Less: Account 219	Attachment 14	(13,306,314)	
116	Total Common Stock	Sum Lines 112 through 115	7,321,997,838	

2014 Projection (as-filed)		
2013 Form 1 data	Absolute change	Percent change
2013 data in Settlement model	True-up value minus 2014 Projection (as-filed)	Change over 2014 Projection (as-filed)
6,874,301,154	237,114,000	3.45%
0	0	n/m
0	0	n/m
0	0	n/m
6,874,301,154	237,114,000	3.45%
14,058,405	(1,198,781)	-8.53%
34,220,561	(643,285)	-1.88%
8,716,065	(1,964,206)	-22.54%
96,665	(22,052)	-22.81%
0	0	n/m
6,817,402,787	240,898,220	3.53%
355,945,454	526,324	0.15%
0	0	n/m
3,888,848	199,829	5.14%
1,421,460	(589,248)	-41.45%
(11,027)	22,053	199.99%
0	0	n/m
361,266,789	114,853	0.03%
32,901,115	(30,503,515)	-92.71%
0	0	n/m
0	0	n/m
0	0	n/m
0	0	n/m
0	0	n/m
155,268	(155,268)	-100.00%
32,745,848	(30,348,248)	-92.68%
1,493,811	(1,331,909)	-89.16%
7,413,738,665	44,814,847	0.60%
32,745,848	(30,348,248)	-92.68%
139,769,216	7,695,172	5.51%
(11,551,398)	(1,754,916)	-15.19%
7,252,774,999	69,222,838	0.95%

2015 Projection (as-filed)		
2014 Form 1 data	Absolute change	Percent change
2014 data in Settlement model	True-up value minus 2015 Projection (as-filed)	Change over 2015 Projection (as-filed)
7,078,393,385	33,021,769	0.47%
0	0	n/m
0	0	n/m
0	0	n/m
7,078,393,385	33,021,769	0.47%
13,661,333	(801,709)	-5.87%
34,644,580	(1,067,305)	-3.08%
7,635,678	(883,818)	-11.57%
85,639	(11,026)	-12.87%
0	0	n/m
7,022,537,432	35,763,575	0.51%
358,380,033	(1,908,254)	-0.53%
0	0	n/m
4,073,420	15,257	0.37%
905,935	(73,724)	-8.14%
11,026	0	0.00%
0	0	n/m
363,348,362	(1,966,721)	-0.54%
2,397,600	0	0.00%
0	0	n/m
0	0	n/m
0	0	n/m
0	0	n/m
0	0	n/m
2,397,600	0	0.00%
161,902	0	0.00%
7,600,030,797	(141,477,285)	-1.86%
2,397,600	0	0.00%
133,301,194	14,163,194	10.62%
(9,296,735)	(4,009,579)	-43.13%
7,473,628,738	(151,630,900)	-2.03%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 True-up		
			2015 Form 1 data	True-up	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	49.26%
118	Preferred percent	Preferred Stock	(Notes Q & R)	(Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	50.72%
<hr/>					
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.12%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock	(Note H)	(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
<hr/>					
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.52%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	4.97%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.4940%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	245,532,725
<hr/>					
Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate		(Note G)		35.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%
131	T	$T = 1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p))$			37.951%
132	T / (1-T)				61.163%
ITC Adjustment					
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(1,196,440)
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(1,928,218)
135	Income Tax Component =	$(T/(1-T)) * Investment\ Return * (1-(WCLTD/ROR)) =$		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	99,631,569
136	Total Income Taxes			(Line 134 + Line 135)	97,703,350

2014 Projection (as-filed)		
2013 Form 1 data	Absolute change	Percent change
2013 data in Settlement model	True-up value minus 2014 Projection (as-filed)	Change over 2014 Projection (as-filed)
48.55%	0.71%	
0.23%	-0.21%	
51.22%	-0.50%	
<hr/>		
5.30%	-0.18%	
4.56%	2.19%	
9.80%		
<hr/>		
2.57%		
0.01%		
5.02%		
7.60%	-0.11%	
234,348,620	11,184,105	4.77%
<hr/>		
35.00%	0.00%	
4.54%	0.00%	
0.00%	0.00%	
37.951%		
61.163%		
<hr/>		
(450,647)	(745,793)	-165.49%
(726,277)	(1,201,942)	-165.49%
94,833,030	4,798,538	5.06%
94,106,754	3,596,597	3.82%

2015 Projection (as-filed)		
2014 Form 1 data	Absolute change	Percent change
2014 data in Settlement model	True-up value minus 2015 Projection (as-filed)	Change over 2015 Projection (as-filed)
48.63%	0.63%	
0.02%	0.00%	
51.35%	-0.63%	
<hr/>		
5.17%	-0.05%	
6.75%	0.00%	
9.80%		
<hr/>		
2.52%		
0.00%		
5.03%		
7.55%	-0.06%	
254,548,240	(9,015,515)	-3.54%
<hr/>		
35.00%	0.00%	
4.54%	0.00%	
0.00%	0.00%	
37.951%		
61.163%		
<hr/>		
(1,296,735)	100,295	7.73%
(2,089,856)	161,638	7.73%
103,797,572	(4,166,003)	-4.01%
101,707,715	(4,004,365)	-3.94%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 True-up	
			2015 Form 1 data	True-up
Revenue Requirement				
Summary				
137	Net Property, Plant & Equipment	(Line 32)	4,307,139,979	
138	Total Adjustment to Rate Base	(Line 51)	(1,030,746,483)	
139	Rate Base	(Line 52)	3,276,393,495	
140	Total Transmission O&M	(Line 75)	69,750,161	
141	Total Transmission Depreciation & Amortization	(Line 83)	105,285,179	
142	Taxes Other than Income	(Line 85)	34,427,840	
143	Investment Return	(Line 127)	245,532,725	
144	Income Taxes	(Line 136)	97,703,350	
145	Gross Revenue Requirement	(Sum Lines 140 to 144)	552,699,256	
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
146	Transmission Plant In Service	(Line 15)	5,682,605,094	
147	Excluded Transmission Facilities	(Note J) Attachment 15	242,640,976	
148	Included Transmission Facilities	(Line 146 - Line 147)	5,439,964,118	
149	Inclusion Ratio	(Line 148 / Line 146)	95.73%	
150	Gross Revenue Requirement	(Line 145)	552,699,256	
151	Adjusted Gross Revenue Requirement	(Line 149 * Line 150)	529,099,606	
Revenue Credits				
152	Revenue Credits	Attachment 3	152,695,083	
153	Net Revenue Requirement	(Line 151 - Line 152)	376,404,523	
Net Plant Carrying Charge				
154	Gross Revenue Requirement	(Line 150)	552,699,256	
155	Net Transmission Plant	(Line 17 - Line 25 + Line 34)	4,214,398,028	
156	Net Plant Carrying Charge	(Line 154 / Line 155)	13.1145%	
157	Net Plant Carrying Charge without Depreciation	(Line 154 - Line 76) / Line 155	10.7598%	
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.6154%	
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE				
159	Gross Revenue Requirement Less Return and Taxes	(Line 150 - Line 143 - Line 144)	209,463,180	
160	Increased Return and Taxes	Attachment 4	370,018,488	
161	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 159 + Line 160)	579,481,668	
162	Net Transmission Plant	(Line 17 - Line 25 + Line 34)	4,214,398,028	
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 161 / Line 162)	13.7500%	
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 161 - Line 76) / Line 162	11.3953%	
165	Net Revenue Requirement	(Line 153)	376,404,523	
166	Facility Credits under Section 30.9 of the OATT	Attachment 5	0	
167	Transmission Incentive Credit	Attachment 7	4,290,141	
168	Interest on Network Upgrade Facilities	Attachment 5	1,520,803	
169	Net Zonal Revenue Requirement	(Line 165 + 166 + 167 + 168)	382,215,467	
Network Service Rate				
170	12 CP Monthly Peak (MW)	(Note I) Attachment 9a/9b	13,441	
171	Rate (\$/MW-year)	(Line 169 / 170)	28,437	
172	Network Service Rate (\$/MW-year)	(Line 171)	28,437	

2014 Projection (as-filed)			
2013 Form 1 data	Absolute change	Percent change	
2013 data in Settlement model	True-up value minus 2014 Projection (as-filed)	Change over 2014 Projection (as-filed)	
4,029,045,025	278,094,954	6.90%	
(946,659,781)	(84,086,702)	-8.88%	
3,082,385,244	194,008,251	6.29%	
67,575,087	2,175,073	3.22%	
100,621,952	4,663,228	4.63%	
30,517,764	3,910,076	12.81%	
234,348,620	11,184,105	4.77%	
94,106,754	3,596,597	3.82%	
527,170,176	25,529,079	4.84%	
5,231,106,254	451,498,840	8.63%	
228,271,668	14,369,308	6.29%	
5,002,834,586	437,129,532	8.74%	
95.64%			
527,170,176	25,529,079	4.84%	
504,165,862	24,933,745	4.95%	
139,428,072	13,267,012	9.52%	
364,737,790	11,666,733	3.20%	
527,170,176	25,529,079	4.84%	
3,938,602,198	275,795,830	7.00%	
13.3847%	-0.27%		
10.9837%	-0.22%		
2.6443%	-0.03%		
198,714,803	10,748,377	5.41%	
353,900,144	16,118,344	4.55%	
552,614,947	26,866,721	4.86%	
3,938,602,198	275,795,830	7.00%	
14.0307%			
11.6298%			
364,737,790	11,666,733	3.20%	
0	0	n/m	
3,760,371	529,771	14.09%	
1,765,406	(244,603)	-13.86%	
370,263,566	11,951,901	3.23%	
13,447	(6)	-0.04%	
27,536	901	3.27%	
27,536	901	3.27%	

2015 Projection (as-filed)			
2014 Form 1 data	Absolute change	Percent change	
2014 data in Settlement model	True-up value minus 2015 Projection (as-filed)	Change over 2015 Projection (as-filed)	
4,363,479,368	(56,339,389)	-1.29%	
(991,848,168)	(38,898,315)	-3.92%	
3,371,631,200	(95,237,705)	-2.82%	
60,959,586	8,790,574	14.42%	
98,292,242	6,992,937	7.11%	
31,806,190	2,621,650	8.24%	
254,548,240	(9,015,515)	-3.54%	
101,707,715	(4,004,365)	-3.94%	
547,313,974	5,385,281	0.98%	
5,387,870,877	294,734,217	5.47%	
239,989,391	2,651,585	1.10%	
5,147,881,486	292,082,632	5.67%	
95.55%			
547,313,974	5,385,281	0.98%	
522,935,226	6,164,380	1.18%	
148,180,554	4,514,529	3.05%	
374,754,672	1,649,851	0.44%	
547,313,974	5,385,281	0.98%	
4,267,491,523	(53,093,495)	-1.24%	
12.8252%	0.29%		
10.6674%	0.09%		
2.3192%	0.30%		
191,058,019	18,405,161	9.63%	
384,158,377	(14,139,889)	-3.68%	
575,216,396	4,265,272	0.74%	
4,267,491,523	(53,093,495)	-1.24%	
13.4790%			
11.3212%			
374,754,672	1,649,851	0.44%	
0	0	n/m	
4,418,738	(128,596)	-2.91%	
1,751,604	(230,801)	-13.18%	
380,925,013	1,290,454	0.34%	
13,379	62	0.46%	
28,472	(35)	-0.12%	
28,472	(35)	-0.12%	

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 True-up
			2015 Form 1 data True-up

Notes

- A Line 16 includes New Transmission Plant to be placed in service in the current calendar year. Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- B Includes Transmission portion only.
- C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded from the calculation of the ATRR and charges under the Formula Rate and are subtracted from Total A&G. Total A&G does not include lobbying expenses.
- D Includes all Regulatory Commission Expenses.
- E Includes Regulatory Commission Expenses directly related to transmission service.
- F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$.
- H No change in ROE will be made absent a filing at FERC.
PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its actual PBOP expense.
Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.
- I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.
- J Amount of transmission plant excluded from rates per Attachment 15.
- K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.
- L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2, shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.
- P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.
- R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 – Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.
- S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:
 - (a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does not file a study in the time required, the amount of cash working capital allowance includable in the calculation of the ATRR under the Formula shall be zero dollars (\$0.00) as of June 1, 2014, and shall remain at zero until such time as the Commission, in response to a PacifiCorp filing of a lead-lag study, authorizes a cash working capital allowance;
 - (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 Section 205 filing.
- T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

2014 Projection (as-filed)		
2013 Form 1 data	Absolute change	Percent change
2013 data in Settlement model	True-up value minus 2014 Projection (as-filed)	Change over 2014 Projection (as-filed)

2015 Projection (as-filed)		
2014 Form 1 data	Absolute change	Percent change
2014 data in Settlement model	True-up value minus 2015 Projection (as-filed)	Change over 2015 Projection (as-filed)

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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	\$529,099,606
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$5,589,191
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$147,105,893
4	Total Revenue Credits	Line 2 + Line 3	\$152,695,083
5	Interest on Network Upgrades	Attachment 5	\$1,520,803
6	Transmission Incentive Credit	Attachment 7	\$4,290,141
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$382,215,467
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	13,441
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$28.437000
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.369750
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.546865
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.109373
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.078124
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$6.84
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$3.26

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(3,968,031,822)	(2,826,643,795)	(928,728,614)	16,801,252	(229,460,665)	
2	ADIT-281	Sch. 281 Below	(252,151,842)	(252,151,842)	0	0	0	
3	ADIT-283	Sch. 283 Below	(464,012,490)	(450,200,710)	0	(8,301,728)	(5,510,052)	
4	ADIT-190	Sch. 190 Below	527,365,422	495,523,065	349,597	0	31,492,760	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,156,830,732)	(3,033,473,282)	(928,379,017)	8,499,524	(203,477,957)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	25.1543%	7.8816%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(928,379,017)	2,137,994	(16,037,225)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)					Attachment 1a input -->	(942,278,248)

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

Schedule ADIT-190

Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
A	B	C	D	E	F	G	
Account 190							
Employee Benefits							
137426	720.500	Accrued Severance	396,188	0	0	396,188	Severance accruals related to regular employment downsizing.
137414	605.400	Accrued Bonus	65,491	0	0	65,491	Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive).
137415	605.600	Accrued Vacation	10,677,928	0	0	10,677,928	Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination.
287220	720.560	Pension	42,004,416	42,004,416	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	2,631,997	0	0	2,631,997	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200	Deferred Comp. Accrual	3,689,534	0	0	3,689,534	Non-qualified deferred compensation plan under IRC Subsection 409A.
287327	720.300	Pension/Retirement Accrual	881,430	881,430	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287373	910.580	Wasatch workers comp reserve	1,237,377	0	0	1,237,377	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150	FAS 112 Book Reserve - Post	12,794,245	0	0	12,794,245	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287413	720.550	Accrued CIC Severance	0	0	0	0	Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287447	720.830	Western Coal Carr Ret Med Accrual	4,238,777	0	0	4,238,777	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800	FAS 158 Pension Liability	63,703,014	63,703,014	0	0	Total unfunded pension liability as required under FAS 158.
287461	720.810	FAS 158 Post-Retirement Liability	20,850,623	20,850,623	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462	720.820	FAS 158 SERP Liability	23,893,147	23,893,147	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
137238	730.110	FAS 133 Derivatives - Current	19,099,710	19,099,710	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
137233	415.838	Curr Liab - Frozen MTM	4,980,501	4,980,501	0	0	Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
287336	730.120	FAS 133 Derivatives - Book	13,316,395	13,316,395	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839	NonCurr Liab - Frozen MTM	41,823,354	41,823,354	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:							
137203	705.514	RL OR Def NPC - Current	0	0	0	0	Regulatory liability established to record OR Def NPC current portion.
137205	705.518	RL WA Def NPC - Current	46,285	46,285	0	0	Regulatory liability established to record WA Def NPC current portion.
137213	705.525	RL OR RECs in Rate - Current	153,692	153,692	0	0	Regulatory liability established to record OR REC's current portion.
137214	705.522	RL UT RECs in Rate - Current	0	0	0	0	Regulatory liability established to record UT REC's current portion.
137215	705.523	RL WA RECs in Rate - Current	0	0	0	0	Regulatory liability established to record WA REC's current portion.
137221	705.526	RL CA Solar Feed-in Tariff - Current	358,886	358,886	0	0	Regulatory liability established to record CA solar Feed in Tariff reclass to current.

137224	705.530	RL UT Solar Feed-in Tariff - Current	3,839,456	3,839,456	0	0	0	Regulatory liability established to record UT solar Feed in Tariff reclass to current.
137228	705.536	RL CA GHG RL - C	1,102,333	1,102,333	0	0	0	Regulatory liability established to record current portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
137229	705.537	RL Other Reg Liabilities - Current	330,725	330,725	0	0	0	Regulatory liability established to record current portion of other regulatory liabilities.
137232	415.700	RL - BPA Balancing Acct OR	0	0	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Oregon customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
137234	425.381	RL - BPA Balancing Acct ID	878,553	878,553	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
137237	715.720	RL - BPA Balancing Acct WA	0	0	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to WA customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
137241	705.241	RL-Alt Rate Energy Prgm CA	256,166	256,166	0	0	0	Regulatory liability established to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
137300	610.144	Reg Liability Current - DSM	717,505	717,505	0	0	0	Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
137416	610.142	RL - UT Home Energy	947,522	947,522	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
137417	610.143	RL - WA Low Energy Program	494,423	494,423	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
137418	705.265	RL - OR Energy Conserv Chrg	998,298	998,298	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs.
137419	705.270	RL - Blue Sky OR	1,072,010	1,072,010	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137420	705.271	RL - Blue Sky WA	131,501	131,501	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137421	705.272	RL - Blue Sky CA	50,647	50,647	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137422	705.273	RL - Blue Sky UT	1,200,413	1,200,413	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137423	705.274	RL - Blue Sky ID	46,892	46,892	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137424	705.275	RL - Blue Sky WY	133,301	133,301	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137425	705.600	RL - OR 2012 GRC Giveback	0	0	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287225	605.103	ARO/Reg Diff - Trojan - WA	(105,045)	(105,045)	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287233	705.515	RL - Deferred Excess NPC - OR - noncurrent	2,286,645	2,286,645	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287237	705.755	RL-Noncurrent Reclass-Other	23,587	23,587	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287239	705.600	RL - OR 2012 GRC Giveback	(158,722)	(158,722)	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287253	705.400	Reg Lia - OR Inj & Dam Reserve	791,291	791,291	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287255	705.451	Reg Lia - OR Property Ins Reserve	393,344	393,344	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Lia - ID Property Ins Reserve	144,868	144,868	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Lia - UT Property Ins Reserve	1,318,284	1,318,284	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287262	100.100	RL ITC	4,678,951	4,678,951	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287284	610.147	Reg Liability-Other - Balance Reclass	(10,682)	(10,682)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287288	415.804	RTO Grid West N/R - OR	307,492	307,492	0	0	0	Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
287304	610.146	OR Reg Asset/Liab Cons	(21,406)	(21,406)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.400	ARO Reg Liabilities	2,454,254	2,454,254	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.

287320	910.560	SMUD Revenue Imputation-UT	0	0	0	0	0	0	Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual variable contract rate.
287374	100.105	Income Tax WA Flow-through	0	0	0	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287438	415.800	RTO Grid West N/R Allowance	429,499	429,499	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization).
287439	415.805	RTO Grid West Notes Rec - WY	157,155	157,155	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287440	415.806	RTO Grid West Notes Rec - ID	51,541	51,541	0	0	0	0	Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287441	605.100	Trojan Decom Cost-Regulatory Asset	2,125,829	2,125,829	0	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287442	610.135	SB 1149 Costs	371,862	371,862	0	0	0	0	Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149.
287486	415.926	RL - Depre	324,479	324,479	0	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287487	415.927	RL - Depre	253,701	253,701	0	0	0	0	Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carry forwards									
137402		DTA NOL Carry forward State Current	9,531,000	9,531,000	0	0	0	0	State net operating loss carry forward for income tax purposes.
137403		DTA State NOL Fed Detriment - Current	(3,335,850)	(3,335,850)	0	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carry forward.
287280		DTA State Charitable Contribution Limit	362,421	362,421	0	0	0	0	Charitable contribution carry forward for state income tax purposes.
287437		DTA Net Operating Loss Carry forward-State	70,029,092	70,029,092	0	0	0	0	State net operating loss carry forward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(24,637,030)	(24,637,030)	0	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carry forward.
287371		DTA 930.100 Oregon BETC Credits	2,104,918	2,104,918	0	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	2,136,632	2,136,632	0	0	0	0	Oregon state income tax credit carry forward.
287497		DTA BETC Purchased Gain	837,770	837,770	0	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carry forward	10,496,243	10,496,243	0	0	0	0	Idaho state income tax credit carry forward.
287269		DTA Colorado Tax Credit Carry forward	191,296	191,296	0	0	0	0	Colorado state income tax credit carry forward.
287275		DTA AZ State Tax Credit Carry forward	0	0	0	0	0	0	Arizona state income tax credit carry forward.
287281		DTA CA AMT Credit Carry forward	320,577	320,577	0	0	0	0	California state income tax credit carry forward.
Loss Contingencies									
137510	415.815	Ins Resv	(19,012,454)	(19,012,454)	0	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287498	425.140	USA Power Accrual	45,201,007	45,201,007	0	0	0	0	Accrued liability related to USA Power.
287341	910.530	Injuries & Damages	24,999,830	24,999,830	0	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligations									
287339	105.400	FAS 143 ARO Liability	47,023,073	47,023,073	0	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:									
137235	505.125	Accrued Royalties	2,882	2,882	0	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
137400	- - - -	Valuation Allowance for DTA - Current	(6,068,202)	(6,068,202)	0	0	0	0	Valuation allowance against state tax credits that may not be realized before they expire.
137404	105.154	Section 383 capital loss CF	37,346	37,346	0	0	0	0	Capital loss carry forward for income tax purposes pursuant to Internal Revenue Code Section 383.
137405	205.025	PMI Fuel Cost Adjustment	1,699,031	1,699,031	0	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
137406	205.200	M&S Inventory Write-off	753,807	753,807	0	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
137408	220.100	Bad Debts Allowance - Cash	2,999,790	2,999,790	0	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
137409	425.320	N Umpqua Settlement Agmt	9,643,394	9,643,394	0	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
137410	505.100	Energy West Accrued Liab	444,611	444,611	0	0	0	0	Miscellaneous accrued liabilities related to Energy West Mining Company.
137412	505.150	Misc Current & Accrued Liab	2,014,332	2,014,332	0	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
137413	505.160	CA PUC Fee	9,108	9,108	0	0	0	0	Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance.
137807	- - - -	Curr def fed tax corr ben of int	506,170	506,170	0	0	0	0	Current federal benefit of interest on corrections.
137817	- - - -	Curr def fed tax unc tax pos ben of int	0	0	0	0	0	0	Current federal benefit of interest on position.
137827	- - - -	Curr def state tax corr ben of int	65,656	65,656	0	0	0	0	Current state benefit of interest on corrections.
287240	605.301	Environmental Liab- Reg	8,132,866	8,132,866	0	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liab- NonReg	1,015,138	1,015,138	0	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287289	425.130	Rogue River-Habitat Enhance	17,076	17,076	0	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license. PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.

287290	425.150	Lewis River- LWD Fund Liab	350,922	350,922	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue - Citibank	102,040	102,040	0	0	0	Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287298	205.210	ERC Impairment Reserve	774,200	774,200	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	8,686,382	8,686,382	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	211,697	211,697	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Def Reg Asset-Transmission	134,341	0	134,341	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287343	415.120	Def Reg Asset-Foote Creek Contract	6,489	0	6,489	0	0	Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.
287344	715.800	Redding Contract - Prepaid	208,767	0	208,767	0	0	Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015.
287345	145.030	Distribution O&M Amort of W	0	0	0	0	0	Accrued estimated liability for distribution projects that are estimated to not be recovered.
287357	425.200	Other Environmental Liability	72,107	72,107	0	0	0	Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
287370	425.215	Unearned Joint Use Pole Con	1,106,433	1,106,433	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287392	425.120	Bear River Settlement Agreement	6,288,267	6,288,267	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	106,095	106,095	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287417	605.710	Reverse Accrued Final Reclamation	5,531,713	5,531,713	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287479	105.221	Safe Harbor Leases - Cholla	37,922,708	37,922,708	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287489	910.515	Deseret Settlement Rec	207,987	207,987	0	0	0	A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
287807	-----	Non-curr def fed tax cor ben of int	316,817	316,817	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	460,534	460,534	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	41,097	41,097	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	59,739	59,739	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			5	5				
Subtotal - p234			544,969,532	508,888,398	349,597	0	35,731,537	
Less FASB 109 Above if not separately removed			13,365,333	13,365,333	0	0	0	
Less FASB 106 Above if not separately removed			4,238,777	0	0	0	4,238,777	
Total			527,365,422	495,523,065	349,597	0	31,492,760	

Instructions for Account 190:

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

PacifiCorp

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

	A	B	C	D	E	F	G
Account 281							
Electric:							
287960	----- Accelerated Pollution Control Facilities Depreciation	(252,151,842)	(252,151,842)	0	0	0	Depreciation on pollution control facilities.
Rounding							
Subtotal - p275		(252,151,842)	(252,151,842)	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total		(252,151,842)	(252,151,842)	0	0	0	

Instructions for Account 281:

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

PacifiCorp

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Schedule ADIT-282

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147 §1031 Exchange	(172,878)	(172,878)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287766	610.101 Amortization NOPAs 99-00 RAR	202,295	202,295	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403 ARO Removal Costs	(29,991,665)	(29,991,665)	0	0	0	Regulatory liability related to removal costs.
287605	105.142 Avoided Costs	216,619,156	216,619,156	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143 Basis Intangible Difference	(1,342,152)	0	0	(1,342,152)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287753	110.100 Book Cost Depletion	(4,099,158)	(4,099,158)	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	105.120 Book Depreciation	2,385,533,129	2,385,533,129	0	0	0	Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss	233,824	233,824	0	0	0	Book-tax difference related to land sales.
287605	105.146 Capitalization of Test Energy	5,238,233	5,238,233	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137 Capitalized Depreciation	(20,319,657)	(20,319,657)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100 Capitalized labor and benefit costs	25,659,474	25,659,474	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	2,415,886	2,415,886	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	928,728,614	(928,728,614)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	Direct Assignment: Intangible Fixed Assets	0	43,264,695	0	0	(43,264,695)	PowerTax Report #257: Intangible Book Allocation Group.
287605	Direct Assignment: General Fixed Assets	0	186,195,970	0	0	(186,195,970)	PowerTax Report #257: General Book Allocation Group.
287608	105.222 Cholla SHL (Amortization of SHL Gain)	(4,620,991)	0	0	(4,620,991)	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287608	105.223 Cholla SHL NOPA (Lease Amortization)	1,381,474	0	0	1,381,474	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287605	105.165 Coal Mine Development	(4,834,889)	(4,834,889)	0	0	0	Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
287605	105.170 Coal Mine Extension Costs	(5,858,660)	(5,858,660)	0	0	0	Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
287605	105.130 Contribution in Aid of Construction	264,295,570	264,295,570	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175 Cost of Removal	(213,476,350)	(213,476,350)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030 CWIP Reserve	572,328	572,328	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established, CWIP Reserve.
287605	105.141 Debt AFUDC	(227,986,595)	(227,986,595)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287605	105.115 Effects of Ratemaking - Fixed Assets Flow through	(91,871,232)	(91,871,232)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139 Equity AFUDC	(79,907,752)	(79,907,752)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310 Hydro Relicensing Obligation	(8,244,188)	(8,244,188)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	----- Federal Tax Bonus Depreciation	0	0	0	0	0	Current federal benefit of interest on corrections.
287605	105.125 Tax Depreciation	(5,809,833,122)	(5,809,833,122)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152 Tax Fixed Asset Gain/Loss	(89,080,538)	(89,080,538)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129 Fixed Assets - State Modifications	21,382,921	0	0	21,382,921	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.

287605	105.148	Mine Safety Sec. 179E Election	(473,124)	(473,124)	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.
287610	105.460	Non-ARO Removal Costs	(335,205,507)	(335,205,507)	0	0	0	Regulatory liability related to removal costs.
287740	110.200	Percentage Depletion - Temp	(1,143,834)	(1,143,834)	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	320.210	R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
287648	100.120	RA - Effects of Ratemaking - Fixed Assets	(276,749,101)	(276,749,101)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(51,074)	(51,074)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	252,151,842	252,151,842	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	31,275,532	31,275,532	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(350,541,144)	(350,541,144)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(366,853)	(366,853)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(2,559,391)	(2,559,391)	0	0	0	This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(933,685)	(933,685)	0	0	0	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
287313	105.450	RL - Non-ARO Liability	335,205,507	335,205,507	0	0	0	Regulatory liability related to removal costs.
287605	105.135	Safe Harbor Lease Rate Differential	248,818	248,818	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(229,336,182)	(229,336,182)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(2,190)	(2,190)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	321,959	321,959	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	13,399,273	13,399,273	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	1	1				
Subtotal - p275			(4,244,780,923)	(3,103,392,896)	(928,728,614)	16,801,252	(229,460,665)	
Less FASB 109 Above if not separately removed			(276,749,101)	(276,749,101)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(3,968,031,822)	(2,826,643,795)	(928,728,614)	16,801,252	(229,460,665)	

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
287847	415.423	Contra RA - PP&E Deer Creek	37,233,105	37,233,105	0	0	0	Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS.
287849	415.424	Contra RA - Deer Creek Abandonment	11,602,009	11,602,009	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287642	105.401	RA - ARO	(19,485,662)	(19,485,662)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
137332	415.699	RA - BPA Balancing Account - OR	(557,322)	(557,322)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
137337	715.721	RA - BPA Balancing Account - WA	(120,288)	(120,288)	0	0	0	Regulatory asset to record the pass-through benefit to Washington 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.
287984	415.923	RA - Carbon Unrecovered Plant - ID	(799,389)	(799,389)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Carbon Unrecovered Plant - UT	(5,540,548)	(5,540,548)	0	0	0	Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287986	415.925	RA - Carbon Unrecovered Plant - WY	(2,022,666)	(2,022,666)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287760	415.896	RA - Chehalis Generating Facility Deferral - WA	(1,138,530)	(1,138,530)	0	0	0	Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates.
287635	415.500	RA - Cholla Plant Transaction Costs	(1,100,426)	(1,100,426)	0	0	0	Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287947	415.501	RA - Cholla Plant Transaction Costs - ID	32,327	32,327	0	0	0	Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287948	415.502	RA - Cholla Plant Transaction Costs - OR	52,758	52,758	0	0	0	Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287949	415.503	RA - Cholla Plant Transaction Costs - WA	95,105	95,105	0	0	0	Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287581	415.824	RA - Contra Pension MMT & CTG - CA	139,539	139,539	0	0	0	Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
287577	415.820	RA - Contra Pension MMT & CTG - OR	1,540,253	1,540,253	0	0	0	Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
137201	415.869	RA - Deferred Excess NPC - CA - Current	(1,292,091)	(1,292,091)	0	0	0	Regulatory asset established for reclass current portion of CA Deferred Excess NPC.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(1,400,430)	(1,400,430)	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
137302	415.886	RA - Deferred Excess NPC - ID - Current	(7,514,841)	(7,514,841)	0	0	0	Regulatory asset established for current portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(2,202,838)	(2,202,838)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
137304	415.888	RA - Deferred Excess NPC - UT - Current	(16,126,370)	(16,126,370)	0	0	0	Regulatory asset established for current portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(7,814,810)	(7,814,810)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
137306	415.901	RA - Deferred Excess NPC - WY - Current	(8,224,943)	(8,224,943)	0	0	0	Regulatory asset established for current portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,704,320)	(1,704,320)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	23,587	23,587	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(15,311)	(15,311)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(14,812)	(14,812)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(405,912)	(405,912)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(96,403)	(96,403)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.

287868	415.858	RA - Deferred Overburden Costs - WY	(257,060)	(257,060)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
137200	430.117	RA - Demand Side Management - Current	(8,122,990)	(8,122,990)	0	0	0	Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287614	430.100	RA - Demand Side Management - Noncurrent	(7,405,486)	(7,405,486)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287981	415.920	RA - Depreciation Increase - Idaho	(603,213)	(603,213)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(801,795)	(801,795)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(2,768,962)	(2,768,962)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclass	7,405,487	7,405,487	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287648	100.120	RA - Effects of Ratemaking - Fixed Assets - Gross up	(169,267,915)	(169,267,915)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287946	100.105	RA - Effects of Ratemaking - WA Flowthrough	(96,685)	(96,685)	0	0	0	Regulatory asset established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287840	415.410	RA - Energy West Mining	(85,327,212)	(85,327,212)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(15,746,789)	(15,746,789)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	538,348	538,348	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow
287738	320.270	RA - FAS 158 Pension Liability	(181,073,140)	(181,073,140)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	(5,723,001)	(5,723,001)	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
137328	425.102	RA - GHG Allowances - CA - Current	(1,939,547)	(1,939,547)	0	0	0	California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO2e of green house gas emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(153,227)	(153,227)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(11,070,491)	(11,070,491)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(339,693)	(339,693)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant
287903	415.879	RA - Liquidation Damages - N2 - WY	(41,156)	(41,156)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287979	415.917	RA - Naughton Unit #3 Costs - CA	(19,363)	(19,363)	0	0	0	Book-tax difference associated with Pollution control project costs allocated to CA.
287974	415.916	RA - Naughton Unit #3 Costs - ID	(90,891)	(90,891)	0	0	0	Book-tax difference associated with Pollution control project costs - ID.
287968	415.914	RA - Naughton Unit #3 Costs - UT	0	0	0	0	0	Book-tax difference associated with Pollution control project costs - UT.
287969	415.915	RA - Naughton Unit #3 Costs - WY	0	0	0	0	0	Book-tax difference associated with Pollution control project costs - WY.
287977	415.885	RA - Noncurrent Reclass - Other	(23,587)	(23,587)	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
137230	425.104	RA - OR Asset Sale Gain GB - Current	(54,038)	(54,038)	0	0	0	Regulatory asset established to reclass current portion of OR asset sale gain giveback
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	0	0	0	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
137509	415.585	RA - OR Sch 203 Black Cap Solar	(4,392)	(4,392)	0	0	0	Black Cap Solar Project (Black Cap), a renewable resource, wherein PacifiCorp owns the project rights and the land under the facility, but leases the equipment.
287904	415.845	RA - OR Sch94 Distribution Safety Surcharge	139,919	139,919	0	0	0	Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year period for recovery in Oregon.
287942	430.112	RA - Other - Balance Reclass	(320,047)	(320,047)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287579	415.822	RA - Pension MMT - UT	(322,405)	(322,405)	0	0	0	Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
287972	320.285	RA - Post Employment Costs	(3,173,252)	0	0	0	(3,173,252)	Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt *NEW*	(2,726,402)	(2,726,402)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287588	415.831	RA - Post-Ret MMT - CA	(26,547)	(26,547)	0	0	0	Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287584	415.827	RA - Post-Ret MMT - OR	(293,034)	(293,034)	0	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.

287586	415.829	RA - Post-Ret MMT - UT	(317,250)	(317,250)	0	0	0	Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287779	415.850	RA - Powerdale Decommissioning	(934,500)	(934,500)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287864	415.852	RA - Powerdale Decommissioning - ID	(59,342)	(59,342)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287866	415.854	RA - Powerdale Decommissioning - WA	0	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287858	415.676	RA - Preferred Stock Redemption - WY	(99,394)	(99,394)	0	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(288,416)	(288,416)	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
137313	415.905	RA - REC Sales Deferral - OR - Current	0	0	0	0	0	Regulatory asset established for the current portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	0	0	0	0	0	Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
137314	415.902	RA - REC Sales Deferral - UT - Current	(2,732,204)	(2,732,204)	0	0	0	Regulatory asset established for current portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(4,479,213)	(4,479,213)	0	0	0	Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
137315	415.903	RA - REC Sales Deferral - WA - Current	(699,803)	(699,803)	0	0	0	Regulatory asset established to capture the current portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(1,166,338)	(1,166,338)	0	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
137316	415.904	RA - REC Sales Deferral - WY - Current	(834,340)	(834,340)	0	0	0	Regulatory asset established for the current portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(3,405)	(3,405)	0	0	0	Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
137323	415.908	RA - Solar Feed-in Tariff Deferral - OR - Current	(1,564,488)	(1,564,488)	0	0	0	Regulatory asset established for the current portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(341,076)	(341,076)	0	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287881	415.705	RA - Tax Revenue Requirement Adj - WY	(8,364)	(8,364)	0	0	0	Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns.
287899	415.878	RA - UT Liquidation Damages	(252,374)	(252,374)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287878	415.406	RA - Utah ECAM	0	0	0	0	0	Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM).
287639	415.510	RA - WA Colstrip #3	(120,497)	(120,497)	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287872	720.841	RA Amort - Tax PR Adj CA	0	0	0	0	0	Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287873	720.842	RA Amort - Tax PR Adj ID	0	0	0	0	0	Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287874	720.843	RA Amort - Tax PR Adj OR	(1,018,220)	(1,018,220)	0	0	0	Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287875	720.844	RA Amort - Tax PR Adj UT	0	0	0	0	0	Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287877	720.846	RA Amort - Tax PR Adj WY	0	0	0	0	0	Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.

287918	705.400	RL - Injuries & Damages Reserve - OR	0	0	0	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287917	705.451	RL - Property Insurance Reserve - OR	0	0	0	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287916	705.455	RL - Property Insurance Reserve - WY	(178,699)	(178,699)	0	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(32,416,108)	(32,416,108)	0	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM	(46,685,346)	(46,685,346)	0	0	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
FERC 283 - Other									
287995	720.550	Accrued CIC Severance	(9,806)	0	0	0	0	(9,806)	Regulatory liability established to record changes in control (CIC) severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees.
287891	505.180	Accrued Insurance Premium Tax	(129,991)	(129,991)	0	0	0	0	Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums.
287650	205.100	Coal Pile Inventory Adjustment	(3,062,782)	(3,062,782)	0	0	0	0	Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	(1,044,529)	(1,044,529)	0	0	0	0	Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement.
287460	720.800	FAS 158 Pension Liability	0	0	0	0	0	0	Total unfunded pension liability as required under FAS 158.
287661	425.360	Hermiston Swap	(1,406,355)	(1,406,355)	0	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287750	425.310	Hydro Relicensing Obligation	0	0	0	0	0	0	Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287656	425.280	Joseph Settlement	(160,757)	(160,757)	0	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287967	320.290	LT Prepaid IBEW 57 Pension Contribution	(223,117)	0	0	0	0	(223,117)	Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
287609	105.241	Malin SHL (Tax Int. - Tax Rent + Book Depreciation)	0	0	0	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID.
137507	210.185	Prepaid Aircraft Maintenance	(4,031)	(4,031)	0	0	0	0	Book - tax difference on prepaid account for any major overhaul and amortization.
137512	320.291	Prepaid IBEW 57 Pension Contribution - Current	(1,593,942)	0	0	0	0	(1,593,942)	Prefunded contributions to Local 57 pension fund are recorded as prepaid expense.
287669	210.180	Prepaid Membership Fees	(2,273,169)	(2,273,169)	0	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
137513	210.195	Prepaid Surety Bond	(60,245)	(60,245)	0	0	0	0	Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the period of
287665	210.130	Prepaid Taxes - ID PUC	(131,155)	(131,155)	0	0	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(327,126)	(327,126)	0	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(8,301,728)	0	0	0	(8,301,728)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287664	210.120	Prepaid Taxes - UT PUC	(1,013,763)	(1,013,763)	0	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
137511	210.190	Prepaid Water Rights	(261,694)	(261,694)	0	0	0	0	Regulatory asset accrued for prepaid water rights and water fees.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross-up	(31,239)	(31,239)	0	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287653	425.250	TGS Buyout	(29,852)	(29,852)	0	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287770	120.205	Trapper Mining Stock Basis	(1,557,524)	(1,557,524)	0	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Unrealized Gain/Loss from Trading Securities	(509,935)	0	0	0	0	(509,935)	Book-tax difference for unrealized gains and losses on deferred compensation plan investments.
287965	415.836	Current Asset - Frozen MTM	(68,559)	(68,559)	0	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
287966	415.834	Noncurrent Asset - Frozen MTM	(49,948)	(49,948)	0	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
287492	- - - -	OR BETC - Purchased Credits - Non-Cash	(293,220)	(293,220)	0	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			(5)	(5)					
Subtotal - p277			(633,311,644)	(619,499,864)	0	(8,301,728)	(5,510,052)		
Less FASB 109 Above if not separately removed			(169,299,154)	(169,299,154)	0	0	0		
Less FASB 106 Above if not separately removed			0	0	0	0	0		
Total			(464,012,490)	(450,200,710)	0	(8,301,728)	(5,510,052)		

Instructions for Account 283:

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

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(4,143,593,907)	(2,899,531,284)	(1,025,162,012)	15,033,214	(233,933,825)	
2	ADIT-281	Sch. 281 Below	(285,986,998)	(285,986,998)	0	0	0	
3	ADIT-283	Sch. 283 Below	(491,700,316)	(481,476,388)	0	(8,370,903)	(1,853,025)	
4	ADIT-190	Sch. 190 Below	590,565,251	559,970,912	88,912	0	30,505,427	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,330,715,970)	(3,107,023,758)	(1,025,073,100)	6,662,311	(205,281,423)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	25.1543%	7.8816%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(1,025,073,100)	1,675,856	(16,179,367)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(1,039,576,610)
9	Beginning of Year Total (Attachment 1)				(928,379,017)	2,137,994	(16,037,225)	(942,278,248)
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						(990,927,429)

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

Schedule ADIT-190

Description	Form 1 Reference	Total Company	Gas, Prod., Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
		B	C	D	E	F	G
Account 190							
Employee Benefits							
137426	720.500 Accrued Severance	0	0	0	0	0	Severance accruals related to regular employment downsizing.
137414	505.400 Accrued Bonus	0	0	0	0	0	Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive).
137415	505.600 Accrued Vacation	0	0	0	0	0	Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination.
287220	720.560 Pension	42,004,416	42,004,416	0	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWVA pension trust withdrawal obligation.
287300	920.182 LTIP - non current	3,220,027	0	0	0	3,220,027	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323	505.400 Bonus Liab. Elec. - Cash Basis (2.5 mos)	3,921	0	0	0	3,921	Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
287324	720.200 Deferred Comp. Accrual	3,670,279	0	0	0	3,670,279	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500 Severance Accrual - Cash Basis	442,834	0	0	0	442,834	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300 Pension/Retirement Accrual	831,362	831,362	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	9,948,038	0	0	0	9,948,038	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580 Wasach workers comp reserve	1,178,955	0	0	0	1,178,955	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150 FAS 112 Book Reserve - Post	12,011,447	0	0	0	12,011,447	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287413	720.550 Accrued CIC Severance	0	0	0	0	0	Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287447	720.830 Western Coal Carr Ret Med Accrual	4,474,803	0	0	0	4,474,803	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800 FAS 158 Pension Liability	70,991,353	70,991,353	0	0	0	Total unfunded pension liability as required under FAS 158.
287461	720.810 FAS 158 Post-Retirement Liability	22,957,226	22,957,226	0	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	22,496,865	22,496,865	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
137238	730.110 FAS 133 Derivatives - Current	0	0	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
137233	415.838 Curr Liab - Frozen MTM	0	0	0	0	0	Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
287336	730.120 FAS 133 Derivatives - Book	51,737,911	51,737,911	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839 NonCurr Liab - Frozen MTM	41,823,354	41,823,354	0	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.

Regulatory Liabilities:								
137203	705.514	RL OR Def NPC - Current	0	0				Regulatory liability established to record OR Def NPC current portion.
137205	705.518	RL WA Def NPC - Current	0	0	0	0	0	Regulatory liability established to record WA Def NPC current portion.
137213	705.525	RL OR RECs in Rate - Current	0	0	0	0	0	Regulatory liability established to record OR REC's current portion.
137214	705.522	RL UT RECs in Rate - Current	0	0	0	0	0	Regulatory liability established to record UT REC's current portion.
137215	705.523	RL WA RECs in Rate - Current	0	0	0	0	0	Regulatory liability established to record WA REC's current portion.
137221	705.526	RL CA Solar Feed-in Tariff - Current	0	0	0	0	0	Regulatory liability established to record CA solar Feed in Tariff reclass to current.
137224	705.530	RL UT Solar Feed-in Tariff - Current	0	0	0	0	0	Regulatory liability established to record UT solar Feed in Tariff reclass to current.
137228	705.536	RL CA GHG RL - C	0	0	0	0	0	Regulatory liability established to record current portion of regulatory liability for purchase of California greenhouse gas pollution emission allowances.
137229	705.537	RL Other Reg Liabilities - Current	0	0	0	0	0	Regulatory liability established to record current portion of other regulatory liabilities.
137232	415.700	RL - BPA Balancing Acct OR	0	0	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Oregon customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
137234	425.381	RL - BPA Balancing Acct ID	0	0	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
137237	715.720	RL - BPA Balancing Acct WA	0	0	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to WA customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
137241	705.241	RL-Alt Rate Energy Prgm CA	0	0	0	0	0	Regulatory liability established to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
137300	610.144	Reg Liability Current - DSM	0	0	0	0	0	Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
137416	610.142	RL - UT Home Energy	0	0	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
137417	610.143	RL - WA Low Energy Program	0	0	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
137418	705.265	RL - OR Energy Conserv Chrg	0	0	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs.
137419	705.270	RL - Blue Sky OR	0	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137420	705.271	RL - Blue Sky WA	0	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137421	705.272	RL - Blue Sky CA	0	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137422	705.273	RL - Blue Sky UT	0	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137423	705.274	RL - Blue Sky ID	0	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137424	705.275	RL - Blue Sky WY	0	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
137425	705.600	RL - OR 2012 GRC Giveback	0	0	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287213	425.381	RL - BPA Balance Act - ID	1,382,645	1,382,645	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Reg Diff - Trojan - WA	(101,882)	(101,882)	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
287227	705.531	RL UT Solar Feed-in Tariff - NC	5,250,566	5,250,566	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287229	705.527	RL CA Solar Feed-in Tariff - NC	580,673	580,673	0	0	0	Regulatory liability established to record CA solar Feed in Tariff.
287231	705.519	RL WA Def NPC - Noncurrent	50,161	50,161	0	0	0	Regulatory liability established to record WA Def NPC.
287233	705.515	RL - Deferred Excess NPC - OR - noncurrent	4,477,257	4,477,257	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287237	705.755	RL-Noncurrent Reclass-Other	0	0	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.

287238	705.420	RL - CA GHG Allowance Rev	272,633	272,633	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287239	705.600	RL - OR 2012 GRC Giveback	0	0	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287253	705.400	Reg Lia - OR Inj & Dam Reserve	1,981,034	1,981,034				Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287255	705.451	Reg Lia - OR Property Ins Reserve	0	0	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Lia - ID Property Ins Reserve	187,733	187,733	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Lia - UT Property Ins Reserve	1,627,276	1,627,276	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
287262	100.100	RL ITC	3,782,270	3,782,270	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depr - WY	367,689	367,689	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287274	705.261	RL - Sale of RECs - OR	12,666	12,666	0	0	0	Regulatory liability established to record OR RECs.
287284	610.147	Reg Liability-Other - Balance Reclass	27,902	27,902	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287288	415.804	RTO Grid West N/R - OR	0	0	0	0	0	Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
287299	705.265	RL - OR Energy Conserv Chrg	888,964	888,964	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs.
287304	610.146	OR Reg Asset/Liab Cons	(27,906)	(27,906)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287312	105.400	ARO Reg Liabilities	1,507,576	1,507,576	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	NW Power Act - WA	20,735	20,735	0	0	0	NW Power Act is funded by Bonneville Power Administration (BPA). Qualifying customers receive a benefit on their bill from the Company which is subsequently reimbursed by BPA. The Company receives a fixed monthly payment from BPA. The payment is deferred as a credit in this balancing account.
287320	910.560	SMUD Revenue Imputation-UT	0	0	0	0	0	Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual variable contract rate.
287374	100.105	Income Tax WA Flow-through	367,431	367,431	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287438	415.800	RTO Grid West N/R Allowance	0	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization).
287439	415.805	RTO Grid West Notes Rec - WY	0	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287440	415.806	RTO Grid West Notes Rec - ID	0	0	0	0	0	Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287441	605.100	Trojan Decom Cost-Regulatory Asset	2,111,845	2,111,845	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287442	610.135	SB 1149 Costs	0	0	0	0	0	Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149.
287445	610.142	RL - UT Home Energy LifeLine	480,062	480,062	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	RL - WA Low Energy Program	612,722	612,722	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287473	705.270	RL - Blue Sky Program OR	1,137,852	1,137,852	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	78,540	78,540	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	68,469	68,469	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	1,741,740	1,741,740	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	59,702	59,702	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	183,700	183,700	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.

287486	415.926	RL - Depre		703,968	703,968	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287487	415.927	RL - Depre		101,835	101,835	0	0	0	Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards									
137402	DTA NOL Carryforward State Current			0	0	0	0	0	State net operating loss carryforward for income tax purposes.
137403	DTA State NOL Fed Detriment - Current			0	0	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287280	DTA State Charitable Contribution Limit			324,818	324,818	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437	DTA Net Operating Loss Carryforwrd-State			79,821,041	79,821,041	0	0	0	State net operating loss carryforward for income tax purposes.
287449	DTA Federal Detriment of State NOL			(28,051,051)	(28,051,051)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371	DTA 930.100 Oregon BETC Credits			2,104,918	2,104,918	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491	DTA BETC Purchased Credits			2,136,632	2,136,632	0	0	0	Oregon state income tax credit carryforward.
287497	DTA BETC Purchased Gain			837,770	837,770	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494	DTA Idaho ITC Carryforward			11,092,612	11,092,612	0	0	0	Idaho state income tax credit carryforward.
287269	DTA Colorado Tax Credit Carryforward			185,148	185,148	0	0	0	Colorado state income tax credit carryforward.
287275	DTA AZ State Tax Credit Carryforward			0	0	0	0	0	Arizona state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward			320,577	320,577	0	0	0	California state income tax credit carryforward.
Loss Contingencies									
137510	415.815	Ins Resv		0	0	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287970	415.815	Ins Rec Accrual		(10,338,412)	(10,338,412)	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287498	425.140	USA Power Accrual		46,142,255	46,142,255	0	0	0	Accrued liability related to USA Power.
287341	910.530	Injuries & Damages		20,414,768	20,414,768	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligations									
287339	105.400	FAS 143 ARO Liability		80,689,134	80,689,134	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:									
137235	505.125	Accrued Royalties		0	0	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
137400	-----	Valuation Allowance for DTA - Current		0	0	0	0	0	Valuation allowance against state tax credits that may not be realized before they expire.
137404	105.154	Section 383 capital loss CF		0	0	0	0	0	Capital loss carryforward for income tax purposes pursuant to Internal Revenue Code Section 383.
137405	205.025	PMI Fuel Cost Adjustment		0	0	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
137406	205.200	M&S Inventory Write-off		0	0	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
137408	220.100	Bad Debts Allowance - Cash		0	0	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
137409	425.320	N Umpqua Settlement Agmt		0	0	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
137410	505.100	Energy West Accrued Liab		0	0	0	0	0	Miscellaneous accrued liabilities related to Energy West Mining Company.
137412	505.150	Misc Current & Accrued Liab		0	0	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
137413	505.160	CA PUC Fee		0	0	0	0	0	Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance.
137807	-----	Curr def fed tax corr ben of int		0	0	0	0	0	Current federal benefit of interest on corrections.
137817	-----	Curr def fed tax unc tax pos ben of int		0	0	0	0	0	Current federal benefit of interest on position.
137827	-----	Curr def state tax corr ben of int		0	0	0	0	0	Current state benefit of interest on corrections.
287210	505.115	Sales & Use Tax Audit Exp		95,248	95,248	0	0	0	Accrual to reserve for sales and use tax.
287211	425.226	Deferred Revenue - Other		36,370	36,370	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Rec Joint Owners		1,916,350	1,916,350	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Oblig		2,172,294	2,172,294	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287217	910.937	LTIP Mark to Mkt Gain/Loss		29,926	0	0	0	29,926	To record unrealized gains/losses from the long term incentive plan.
287218	715.805	Eagle Mtn Contract Liab		1,558,982	1,558,982	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287219	715.810	Chehalis Mitigation Oblig		505,903	505,903	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liab- Reg		8,705,238	8,705,238	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liab- NonReg		1,124,314	1,124,314	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270	-----	Valuation Allowance for DTA		(9,734,227)	(9,734,227)	0	0	0	Valuation allowance against items that may not be realized before they expire.
287289	425.130	Rogue River-Habitat Enhance		7,549	7,549	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287290	425.150	Lewis River- LWD Fund Liab		371,174	371,174	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue - Citibank		43,443	43,443	0	0	0	Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.

287298	205.210	ERC Impairment Reserve	774,200	774,200	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	7,021,449	7,021,449	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	211,623	211,623	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Def Reg Asset-Transmission	88,912	0	88,912	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287340	220.100	Bad Debts Allowance - Cash Basis	2,963,607	2,963,607	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287343	415.120	Def Reg Asset-Foote Creek Contract	0	0	0	0	0	Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.
287344	715.800	Redding Contract - Prepaid	0	0	0	0	0	Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015.
287345	145.030	Distribution O&M Amort of W	0	0	0	0	0	Accrued estimated liability for distribution projects that are estimated to not be recovered.
287349	505.100	Energy West Accrued Liab	245,130	245,130	0	0	0	Miscellaneous accrued liabilities related to Energy West Mining Company.
287354	505.150	Misc Current & Accrued Liab	2,196,563	2,196,563	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287357	425.200	Other Environmental Liabili	0	0	0	0	0	Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
287370	425.215	Unearned Joint Use Pole Con	1,087,114	1,087,114	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agmt	9,535,235	9,535,235	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	6,355,113	6,355,113	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	344,187	344,187	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	1,115,470	1,115,470	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	3,717,365	3,717,365	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	639,167	639,167	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287479	105.221	Safe Harbor Leases - Cholla	37,185,543	37,185,543	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287482	205.025	PMI Fuel Cost Adjustment	1,144,547	1,144,547	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
287489	910.515	Deseret Settlement Rec	166,367	166,367	0	0	0	A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
287807	-----	Non-curr def fed tax cor ben of int	418,227	418,227	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	624,675	624,675	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	54,251	54,251	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	81,030	81,030	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			6	6				
Subtotal - p234			606,211,204	571,142,062	88,912	0	34,980,230	
Less FASB 109 Above if not separately removed			11,171,150	11,171,150	0	0	0	
Less FASB 106 Above if not separately removed			4,474,803	0	0	0	4,474,803	
Total			590,565,251	559,970,912	88,912	0	30,505,427	

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

PacifiCorp

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

	A	B	C	D	E	F	G
Account 281							
Electric:							
287960	----- Accelerated Pollution Control Facilities Depreciation	(285,986,998)	(285,986,998)	0	0	0	Depreciation on pollution control facilities.
Rounding							
Subtotal - p273		(285,986,998)	(285,986,998)	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total		(285,986,998)	(285,986,998)	0	0	0	

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

PacifiCorp

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

Schedule ADIT-282

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
287605	105.147	§1031 Exchange	(172,878)	(172,878)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	§1031 Exchange Normalization Adjustment	(6,993,724)	(6,993,724)	0	0	0	Exclusion of ADIT from §1031 Exchange due pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	163,620	163,620	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	ARO Removal Costs	(57,491,583)	(57,491,583)	0	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	225,516,549	225,516,549	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(1,425,624)	0	0	(1,425,624)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287753	110.100	Book Cost Depletion	0	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	105.120	Book Depreciation	2,677,461,845	2,677,461,845	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	29,490,870	29,490,870	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	5,238,233	5,238,233	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(22,208,480)	(22,208,480)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,532,326	24,532,326	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	2,415,886	2,415,886	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	1,032,155,736	(1,032,155,736)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605		Direct Assignment: Intangible Fixed Assets	0	44,828,256	0	0	(44,828,256)	PowerTax Report #257: Intangible Book Allocation Group.
287605		Direct Assignment: General Fixed Assets	0	189,105,569	0	0	(189,105,569)	PowerTax Report #257: General Book Allocation Group.
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(4,082,623)	0	0	(4,082,623)	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287608	105.223	Cholla SHL NOPA (Lease Amortization)	1,308,621	0	0	1,308,621	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287605	105.165	Coal Mine Development	(4,834,889)	(4,834,889)	0	0	0	Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
287605	105.170	Coal Mine Extension Costs	(5,858,660)	(5,858,660)	0	0	0	Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
287605	105.153	Contract LiabilityBasis Adj - Chehalis	(505,903)	(505,903)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract LiabilityBasis Adj - Eagle Mountain	(2,995,765)	(2,995,765)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	302,715,578	302,715,578	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(234,995,360)	(234,995,360)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	732,574	732,574	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established, CWIP Reserve.
287605	105.141	Debt AFUDC	(234,633,452)	(234,633,452)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(97,546,853)	(97,546,853)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(92,316,928)	(92,316,928)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.

287928	425.310	Hydro Relicensing Obligation	(7,734,136)	(7,734,136)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	----	Federal Tax Bonus Depreciation	0	0	0	0	0	Current federal benefit of interest on corrections.
287605	105.125	Tax Depreciation	(6,239,283,262)	(6,239,283,262)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(85,653,467)	(85,653,467)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	19,232,840	0	0	19,232,840	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.148	Mine Safety Sec. 179E Election	(473,124)	(473,124)	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	(344,200,159)	(344,200,159)	0	0	0	Regulatory liability related to removal costs.
287740	110.200	Percentage Depletion - Temp	0	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	320.210	R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
287648	100.120	RA - Effects of Ratemaking - Fixed Assets	(271,073,480)	(271,073,480)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(48,855)	(48,855)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.159	Reclass to §1031 Exchange Normalization Adj	6,993,724	0	6,993,724	0	0	Reclass to separately state the exclusion of ADIT from §1031 Exchange pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	285,986,998	285,986,998	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	31,280,790	31,280,790	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(415,979,683)	(415,979,683)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(473,513)	(473,513)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(3,425,271)	(3,425,271)	0	0	0	This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(1,015,618)	(1,015,618)	0	0	0	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
287313	105.450	RL - Non-ARO Liability	344,200,159	344,200,159	0	0	0	Regulatory liability related to removal costs.
287605	105.135	Safe Harbor Lease Rate Differential	318,615	318,615	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(238,585,871)	(238,585,871)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(4,409)	(4,409)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	273,913	273,913	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	13,399,273	13,399,273	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	2	2				
Subtotal - p275			(4,414,667,387)	(3,170,604,764)	(1,025,162,012)	15,033,214	(233,933,825)	
Less FASB 109 Above if not separately removed			(271,073,480)	(271,073,480)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(4,143,593,907)	(2,899,531,284)	(1,025,162,012)	15,033,214	(233,933,825)	

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
287847	415.423	Contra RA - PP&E Deer Creek	0	0	0	0	0	Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS.
287849	415.424	Contra RA - Deer Creek Abandonment	9,454,496	9,454,496	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	755,848	755,848	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	9,453	9,453	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,171,183	1,171,183	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	350,522	350,522	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	3,390,224	3,390,224	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	142,575	142,575	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,568,602	1,568,602	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287851	415.417	Contra RA - UMWA Pension - CA	661,368	661,368	0	0	0	Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	2,966,452	2,966,452	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287747	705.240	RA - Alt Rate for Energy Program (CARE) - CA	(1,173)	(1,173)	0	0	0	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287642	105.401	RA - ARO	(24,705,126)	(24,705,126)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(736,045)	(736,045)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
137337	715.721	RA - BPA Balancing Account - WA	0	0	0	0	0	Regulatory asset to record the pass-through benefit to Washington 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.
287997	415.862	RA - CA Mobile Home Park Conversion	(656)	(656)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287984	415.923	RA - Carbon Unrecovered Plant - ID	(908,241)	(908,241)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Carbon Unrecovered Plant - UT	(6,536,379)	(6,536,379)	0	0	0	Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287986	415.925	RA - Carbon Unrecovered Plant - WY	(2,197,719)	(2,197,719)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287760	415.896	RA - Chehalis Generating Facility Deferral - WA	0	0	0	0	0	Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates.
287635	415.500	RA - Cholla Plant Transaction Costs	(674,454)	(674,454)	0	0	0	Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287947	415.501	RA - Cholla Plant Transaction Costs - ID	19,813	19,813	0	0	0	Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287948	415.502	RA - Cholla Plant Transaction Costs - OR	32,335	32,335	0	0	0	Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287949	415.503	RA - Cholla Plant Transaction Costs - WA	58,291	58,291	0	0	0	Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287581	415.824	RA - Contra Pension MMT & CTG - CA	104,654	104,654	0	0	0	Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
287577	415.820	RA - Contra Pension MMT & CTG - OR	1,155,189	1,155,189	0	0	0	Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
137201	415.869	RA - Deferred Excess NPC - CA - Current	0	0	0	0	0	Regulatory asset established for reclass current portion of CA Deferred Excess NPC.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(2,427,280)	(2,427,280)	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
137302	415.886	RA - Deferred Excess NPC - ID - Current	0	0	0	0	0	Regulatory asset established for current portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.

287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(8,499,708)	(8,499,708)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
137304	415.888	RA - Deferred Excess NPC - UT - Current	0	0	0	0	0	Regulatory asset established for current portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(15,342,961)	(15,342,961)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
137306	415.901	RA - Deferred Excess NPC - WY - Current	0	0	0	0	0	Regulatory asset established for current portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(6,231,563)	(6,231,563)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	0	0	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(15,334)	(15,334)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(10,196)	(10,196)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(547,617)	(547,617)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(115,118)	(115,118)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(319,659)	(319,659)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
137200	430.117	RA - Demand Side Management - Current	0	0	0	0	0	Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287614	430.100	RA - Demand Side Management - Noncurrent	(6,945,743)	(6,945,743)	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287981	415.920	RA - Depreciation Increase - Idaho	(1,236,793)	(1,236,793)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(753,202)	(753,202)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(2,601,146)	(2,601,146)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclass	0	0	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287648	100.120	RA - Effects of Ratemaking - Fixed Assets - Gross up	(165,796,539)	(165,796,539)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287946	100.105	RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0	0	Regulatory asset established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287840	415.410	RA - Energy West Mining	(91,185,789)	(91,185,789)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(17,501,976)	(17,501,976)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	616,855	616,855	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287738	320.270	RA - FAS 158 Pension Liability	(180,677,865)	(180,677,865)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	(6,352,161)	(6,352,161)	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
137328	425.102	RA - GHG Allowances - CA - Current	0	0	0	0	0	California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO ₂ e of green house gas emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
287975	415.655	RA - GHG Allowances - CA - Non Current	(302,328)	(302,328)	0	0	0	California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO ₂ e of green house gas (GHG) emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(145,162)	(145,162)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(9,931,905)	(9,931,905)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(329,321)	(329,321)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(38,990)	(38,990)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287979	415.917	RA - Naughton Unit #3 Costs - CA	0	0	0	0	0	Book-tax difference associated with Pollution control project costs allocated to CA.

287974	415.916	RA - Naughton Unit #3 Costs - ID	0	0	0	0	0	0	0	Book-tax difference associated with Pollution control project costs - ID.
287968	415.914	RA - Naughton Unit #3 Costs - UT	0	0	0	0	0	0	0	Book-tax difference associated with Pollution control project costs - UT.
287969	415.915	RA - Naughton Unit #3 Costs - WY	0	0	0	0	0	0	0	Book-tax difference associated with Pollution control project costs - WY.
287977	415.885	RA - Noncurrent Reclass - Other	0	0	0	0	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
137230	425.104	RA - OR Asset Sale Gain GB - Current	0	0	0	0	0	0	0	Regulatory asset established to reclass current portion of OR asset sale gain giveback.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	0	0	0	0	0	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback.
137509	415.585	RA - OR Sch 203 Black Cap Solar	0	0	0	0	0	0	0	Black Cap Solar Project (Black Cap), a renewable resource, wherein PacifiCorp owns the project rights and the land under the facility, but leases the equipment.
287904	415.845	RA - OR Sch94 Distribution Safety Surcharge	0	0	0	0	0	0	0	Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year period for recovery in Oregon.
287942	430.112	RA - Other - Balance Reclass	(27,905)	(27,905)	0	0	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287579	415.822	RA - Pension MMT - UT	(214,937)	(214,937)	0	0	0	0	0	Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
287972	320.285	RA - Post Employment Costs	(1,296,870)	0	0	0	0	0	(1,296,870)	Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt "NEW"	(2,410,570)	(2,410,570)	0	0	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287588	415.831	RA - Post-Ret MMT - CA	(19,910)	(19,910)	0	0	0	0	0	Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287584	415.827	RA - Post-Ret MMT - OR	(219,775)	(219,775)	0	0	0	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287586	415.829	RA - Post-Ret MMT - UT	(211,500)	(211,500)	0	0	0	0	0	Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287779	415.850	RA - Powerdale Decommissioning	0	0	0	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287864	415.852	RA - Powerdale Decommissioning - ID	(49,392)	(49,392)	0	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287866	415.854	RA - Powerdale Decommissioning - WA	0	0	0	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287858	415.676	RA - Preferred Stock Redemption - WY	(88,600)	(88,600)	0	0	0	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(257,095)	(257,095)	0	0	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(41,276)	(41,276)	0	0	0	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
287932	415.894	RA - REC Sales Deferral - CA	(18,715)	(18,715)	0	0	0	0	0	Deferral of California prepaid renewable energy credit (REC) purchases in compliance with the Renewable Portfolio Standard (RPS).
137313	415.905	RA - REC Sales Deferral - OR - Current	0	0	0	0	0	0	0	Regulatory asset established for the current portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	0	0	0	0	0	0	0	Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
137314	415.902	RA - REC Sales Deferral - UT - Current	0	0	0	0	0	0	0	Regulatory asset established for current portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(4,309,106)	(4,309,106)	0	0	0	0	0	Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
137315	415.903	RA - REC Sales Deferral - WA - Current	0	0	0	0	0	0	0	Regulatory asset established to capture the current portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(1,203,000)	(1,203,000)	0	0	0	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
137316	415.904	RA - REC Sales Deferral - WY - Current	0	0	0	0	0	0	0	Regulatory asset established for the current portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.

287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(232,974)	(232,974)	0	0	0	Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
137323	415.908	RA - Solar Feed-in Tariff Deferral - OR - Current	0	0	0	0	0	Regulatory asset established for the current portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(2,025,105)	(2,025,105)	0	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287881	415.705	RA - Tax Revenue Requirement Adj - WY	(1,673)	(1,673)	0	0	0	Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns.
287899	415.878	RA - UT Liquidation Damages	(239,091)	(239,091)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287878	415.406	RA - Utah ECAM	0	0	0	0	0	Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(8,229)	(8,229)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287639	415.510	RA - WA Colstrip #3	(100,691)	(100,691)	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287872	720.841	RA Amort - Tax PR Adj CA	0	0	0	0	0	Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287873	720.842	RA Amort - Tax PR Adj ID	0	0	0	0	0	Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287857	415.545	RA - WA Merwin Project	(61,703)	(61,703)	0	0	0	Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
287874	720.843	RA Amort - Tax PR Adj OR	(678,813)	(678,813)	0	0	0	Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287875	720.844	RA Amort - Tax PR Adj UT	0	0	0	0	0	Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287877	720.846	RA Amort - Tax PR Adj WY	0	0	0	0	0	Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287918	705.400	RL - Injuries & Damages Reserve - OR	0	0	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287848	320.281	RA - Post Retirement Settlement Loss	(2,859,935)	(2,859,935)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(82,356)	(82,356)	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287934	320.283	RA - Post Retirement Settlement Loss - CC -WY	(33,768)	(33,768)	0	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
287917	705.451	RL - Property Insurance Reserve - OR	(180,148)	(180,148)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287916	705.455	RL - Property Insurance Reserve - WY	(46,513)	(46,513)	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(50,301,132)	(50,301,132)	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM	(41,773,405)	(41,773,405)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
FERC 283 - Other								
287995	720.550	Accrued CIC Severance	0	0	0	0	0	Regulatory liability established to record changes in control (CIC) severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees.
287891	505.180	Accrued Insurance Premium Tax	0	0	0	0	0	Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums.
287650	205.100	Coal Pile Inventory Adjustment	(473,638)	(473,638)	0	0	0	Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	(522,265)	(522,265)	0	0	0	Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement.
287460	720.800	FAS 158 Pension Liability	0	0	0	0	0	Total unfunded pension liability as required under FAS 158.
287661	425.360	Hermiston Swap	(1,341,196)	(1,341,196)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287750	425.310	Hydro Relicensing Obligation	0	0	0	0	0	Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page 263, Col (i)	Allocator	Allocated Amount
Plant Related			Net Plant Allocator	
	Real Property	136,315,479		
	Possessory taxes	480,993		
1	Total Plant Related	136,796,472	25.1543%	34,410,166
Labor Related			Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	7.8816%	0
Other Included			Net Plant Allocator	
	Annual Report	70,261		
3	Total Other Included	70,261	25.1543%	17,674
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	136,866,733		34,427,840
Currently Excluded				
	Local Franchise	31,829,699		
	Montana Energy License	241,715		
	Montana Wholesale Energy	172,224		
	Idaho Generation Tax (KWh)	37,280		
	Oregon Department of Energy	1,247,564		
	Wyoming Wind Generation Tax	1,738,070		
	Washington Public Utility Tax	13,134,413		
	Other (Navajo Nation, Business & Occupation, Other)	34,610		
5	Subtotal Excluded Taxes	48,435,575		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	<u>185,302,308</u>		
7	Total Other Taxes			
	114.14c	<u>185,302,308</u>		
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			3,579,420
2	Pole Attachments - Transmission Related			191,238
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			952,355
5	Miscellaneous General Revenues		<i>detail below</i>	310,409
6	Account 454 subtotal		(Sum Lines 1-5)	5,589,191
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	23,548,070
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	120,928,143
10	Facilities Charges including Interconnection Agreements	Note 2		2,255,619
11	Transmission maintenance revenue		Account 456.2	374,060
12	Account 456 subtotal		(Sum Lines 7-11)	147,105,893
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	152,695,083

Detail for selected items above

Miscellaneous General Revenues

Rents - General	282,949
One Utah Center and North Temple office subleases	2,880,365
Parking Rent: Lloyd Center, Portland, Oregon	732,419
Rents - Common Affiliate - Kern River	28,822
Rents - non Common	13,873
Total Miscellaneous General Revenue	3,938,428
Wages & Salary Allocator	7.88%
Total Allocated Miscellaneous General Revenue	310,409

Distribution Underbuild

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

Notes

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

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

A	Return and Taxes with 100 Basis Point increase in ROE		
B	100 Basis Point increase in ROE and Income Taxes	Appendix A input: Line 127 + Line 137 from below	370,018,488
	100 Basis Point increase in ROE		1.00%

Return Calculation

			Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	49.26%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	50.72%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.12%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.52%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.48%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	8.00%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	262,150,944

Composite Income Taxes

Income Tax Rates					
128	FIT = Federal Income Tax Rate				35.00%
129	SIT = State Income Tax Rate or Composite				4.54%
130	p = percent of federal income tax deductible for state purposes			Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			37.95%
132	CIT = T / (1-T)				61.16%
133	1 / (1-T)				161.16%
ITC Adjustment					
134	Amortized Investment Tax Credit			Attachment 5	(1,196,440)
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131))	(1,928,218)
136	Income Tax Component =	$CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$			109,795,762
137	Total Income Taxes				107,867,544

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes	
	Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	
1	December	206.58b		2014	5,387,870,877	-
2	January	Monthly Balances		2015	5,392,877,518	-
3	February	Monthly Balances		2015	5,418,826,536	-
4	March	Monthly Balances		2015	5,443,960,812	-
5	April	Monthly Balances		2015	5,461,300,078	-
6	May	Monthly Balances		2015	5,815,178,923	-
7	June	Monthly Balances		2015	5,818,830,963	-
8	July	Monthly Balances		2015	5,822,012,911	-
9	August	Monthly Balances		2015	5,827,889,080	-
10	September	Monthly Balances		2015	5,844,928,037	-
11	October	Monthly Balances		2015	5,855,377,709	-
12	November	Monthly Balances		2015	5,874,056,332	-
13	December	207.58g		2015	5,910,756,444	-
15 14	Transmission Plant In Service	(sum lines 1-13) /13	(Note M)	True-up	5,682,605,094	Appendix A input
	Calculation of Distribution Plant In Service	Source		Year	Balance	
15	December	206.75b		2014	6,190,391,727	-
16	January	Monthly Balances		2015	6,200,981,777	-
17	February	Monthly Balances		2015	6,217,287,882	-
18	March	Monthly Balances		2015	6,231,346,826	-
19	April	Monthly Balances		2015	6,253,141,720	-
20	May	Monthly Balances		2015	6,262,843,650	-
21	June	Monthly Balances		2015	6,276,707,226	-
22	July	Monthly Balances		2015	6,292,971,875	-
23	August	Monthly Balances		2015	6,306,107,318	-
24	September	Monthly Balances		2015	6,339,607,746	-
25	October	Monthly Balances		2015	6,354,916,596	-
26	November	Monthly Balances		2015	6,369,482,699	-
27	December	206.75g		2015	6,401,275,118	-
28	Distribution Plant In Service	(sum lines 15-27) /13		True-up	6,284,389,397	-
	Calculation of Intangible Plant In Service	Source		Year	Balance	
29	December	204.5b		2014	880,195,124	-
30	December	204.5g		2015	876,732,474	-
19 31	Intangible Plant In Service	(sum lines 29 & 30) /2	(Note N)	True-up	878,463,799	Appendix A input
	Calculation of General Plant In Service	Source		Year	Balance	
32	December	206.99b		2014	1,445,031,807	-
33	December	207.99g		2015	1,173,341,617	-
18 34	General Plant In Service	(sum lines 32 & 33) /2	(Note N)	True-up	1,309,186,712	Appendix A input
	Calculation of Production Plant In Service	Source		Year	Balance	
35	December	204.46b		2014	11,922,598,581	-
36	January	Monthly Balances		2015	11,922,535,627	-
37	February	Monthly Balances		2015	11,921,517,771	-
38	March	Monthly Balances		2015	11,927,578,513	-
39	April	Monthly Balances		2015	11,981,153,737	-
40	May	Monthly Balances		2015	12,012,543,773	-
41	March	Monthly Balances		2015	12,109,832,500	-
42	April	Monthly Balances		2015	12,118,399,448	-
43	August	Monthly Balances		2015	12,132,203,767	-
44	September	Monthly Balances		2015	12,125,693,776	-
45	October	Monthly Balances		2015	12,159,104,572	-
46	November	Monthly Balances		2015	12,283,910,911	-
47	December	204.46g		2015	12,154,489,265	-
48	Production Plant In Service	(sum lines 35-47) /13		True-up	12,059,350,942	-
49	Electric Plant Sold	206.102g			2,021,782	-
6 50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-up	26,216,017,725	Appendix A input

PacifiCorp
Attachment 5 - Cost Support

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Notes		
Calculation of Transmission Accumulated Depreciation						
	Source	Year	Balance			
51	December	Prior year 219.25c	2014	1,432,003,537		
52	January	Monthly Balances	2015	1,437,763,058		
53	February	Monthly Balances	2015	1,443,867,032		
54	March	Monthly Balances	2015	1,449,676,947		
55	April	Monthly Balances	2015	1,456,943,807		
56	May	Monthly Balances	2015	1,460,250,513		
57	June	Monthly Balances	2015	1,467,806,526		
58	July	Monthly Balances	2015	1,474,516,057		
59	August	Monthly Balances	2015	1,479,913,762		
60	September	Monthly Balances	2015	1,492,036,912		
61	October	Monthly Balances	2015	1,490,478,837		
62	November	Monthly Balances	2015	1,497,687,648		
63	December	219.25c	2015	1,503,737,225		
25	64	Transmission Accumulated Depreciation	(sum lines 51-63) /13 (Note M)	True-up	1,468,207,066	Appendix A input
Calculation of Distribution Accumulated Depreciation						
	Source	Year	Balance			
65	December	Prior year 219.26c	2014	2,479,873,031		
66	January	Monthly Balances	2015	2,488,079,212		
67	February	Monthly Balances	2015	2,495,643,104		
68	March	Monthly Balances	2015	2,503,741,530		
69	April	Monthly Balances	2015	2,512,053,287		
70	May	Monthly Balances	2015	2,519,591,595		
71	June	Monthly Balances	2015	2,525,983,224		
72	July	Monthly Balances	2015	2,533,638,026		
73	August	Monthly Balances	2015	2,541,131,062		
74	September	Monthly Balances	2015	2,556,839,078		
75	October	Monthly Balances	2015	2,565,016,180		
76	November	Monthly Balances	2015	2,572,721,217		
77	December	219.26c	2015	2,581,141,819		
78	Distribution Accumulated Depreciation	(sum lines 65-77) /13	True-up	2,528,880,951		
Calculation of Intangible Accumulated Depreciation						
	Source	Year	Balance			
79	December	Prior year 200.21c	2014	555,584,758		
80	December	200.21c	2015	559,800,280		
8	81	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2 (Note N)	True-up	557,692,519	Appendix A input
Calculation of General Accumulated Depreciation						
	Source	Year	Balance			
82	December	Prior year 219.28c	2014	580,388,319		
83	December	219.28c	2015	418,947,737		
26	84	Accumulated General Depreciation	(sum lines 82 & 83) /2 (Note N)	True-up	499,668,028	Appendix A input
Calculation of Production Accumulated Depreciation						
	Source	Year	Balance			
85	December	Prior year 219.20 through 219.24	2014	3,902,924,345		
86	January	Monthly Balances	2015	3,936,028,308		
87	February	Monthly Balances	2015	3,968,682,567		
88	March	Monthly Balances	2015	4,002,162,557		
89	April	Monthly Balances	2015	4,015,954,250		
90	May	Monthly Balances	2015	4,044,986,076		
91	June	Monthly Balances	2015	4,054,238,450		
92	July	Monthly Balances	2015	4,084,919,114		
93	August	Monthly Balances	2015	4,115,274,561		
94	September	Monthly Balances	2015	4,141,818,345		
95	October	Monthly Balances	2015	4,171,664,932		
96	November	Monthly Balances	2015	4,191,203,285		
97	December	219.20 through 219.24	2015	4,061,975,025		
98	Production Accumulated Depreciation	(sum lines 85-97) /13	True-up	4,053,217,832		
7	99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98) (Note M)	True-up	8,549,973,877	Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)	True-up	9,107,666,396		

**PacifiCorp
Attachment 5 - Cost Support**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	
	Undistributed Stores Expense	Prior Year 227.16c Current Year 227.16c		0 0	
39	(Note N) Appendix A input	True-up		0	beg-of-year and end-of-year average
	Construction Materials & Supplies	Prior Year 227.5c Current Year 227.5c		111,221,100 134,703,542	
42	(Note N) Appendix A input	True-up		122,962,321	beg-of-year and end-of-year average
	Transmission Materials & Supplies	Prior Year 227.8c Current Year 227.8c		490,752 653,625	
45	(Note N) Appendix A input	True-up		572,189	beg-of-year and end-of-year average

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission related portion	Appendix A input	Details
Amortized Investment Tax Credit							
133	Utility Investment Tax Credit Adj. - Net (411.4)		114.19c	(4,756,408)	25.15%	(1,196,440)	Net Plant Allocator
Rate Base Adjustment							
Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base							
		Current beg of year balance 266 footnotes		748,926			
		Current end of year balance 266 footnotes		375,732			
35	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Average		562,329	25.15%	141,450	(enter negative in Appendix A)

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Land Held for Future Use							
		Prior Year 214.47d Current Year 214.47d		23,319,217 23,319,217	3,657,534 3,657,534	19,661,683 19,661,683	Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A input	True-up		3,657,534			beg-of-year and end-of-year average

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
Excluded Membership Dues Expense					
	Centre for Energy Advancement through Technological Innovation (CEATI)	component of 335 Ln 1b		47,300	
	National Automated Clearinghouse Association (NACHA)	component of 335 Ln 1b		8,000	
	National Coal Transportation Association	component of 335 Ln 1b		1,600	
	National Electric Energy Testing Research and Application Center	component of 335 Ln 1b		85,250	
	National Joint Utilities	component of 335 Ln 1b		10,500	
	Northwest Energy Efficiency Council	component of 335 Ln 1b		2,000	
63	Total (Note C)	Appendix A input		154,650	
PBOP					
	Fixed PBOP expense	Annual Update Informational Filing		(8,999,649)	
	Actual PBOP expense	Attachement 17		(8,999,649)	
58	Adjusted total (Current year actual)	Appendix A input	True-up	0	Authorized Filled Expense minus Actual Expense
Property Insurance					
	Property Insurance Account 924		323.185b	15,938,310	
70	(Note F) Appendix A input			15,938,310	

PacifiCorp
Attachment 5 - Cost Support

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission Related Appendix A input	Non-transmission Related	Details
Directly Assigned A&G					
Specific Transmission related Regulatory Expenses					
Federal Energy Regulatory Commission:					
	Annual Fee	350.37d	1,738,787	1,738,787	
	Annual Fee - hydro	350.38d	2,362,642		2,362,642
	Transmission Rate Case	350.39d	175,117	175,117	
	Other Regulatory	350.40d	642,175	311,253	330,922
67	Total	sum	4,918,721	2,225,157	2,693,564

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Safety Related Appendix A Input	Non-safety Related	Details
Directly Assigned A&G					
68	General Advertising Exp Account 930.1 - Safety-related Advertising	323.191b	319	0	319 Based on FERC 930.1 download

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Education & Outreach Appendix A Input	Other	Details
Directly Assigned A&G					
71	General Advertising Exp Account 930.1 - Education and Outreach	323.191b	319	0	319 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	321.112b	215,664,453	(568,976)	215,095,477
Adjustment for Ancillary Services Accounts 561-561.5					
	(561) Load Dispatching	321.84b	0		
	(561.1) Load Dispatch-Reliability	321.85b	0		
	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,818,716		
	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services	321.88b	2,106,756		
	(561.5) Reliability, Planning and Standards Development	321.89b	1,326,587		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,252,059	0	10,252,059 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	321.96b	148,425,345	0	148,425,345

Facility Credits under Section 30.9 of the OATT

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	Description & Documentation
Net Revenue Requirement			
166	Facility Credits under Section 30.9 of the OATT	0	Appendix A Input
168	Interest on Network Upgrade Facilities	1,520,803	Appendix A Input

PacifiCorp
Attachment 5 - Cost Support

Other adjustments to rate base

Index A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
Network Upgrade Balance				
		Prior Year	Enter negative	(52,282,848)
		Current Year	Enter negative	(35,613,530)
50	Network Upgrade Balance	(Note N)	Appendix A input True-up	(43,948,189) beg-of-year and end-of-year average

Depreciation Expense

Index A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total
Transmission Plant				
	Depreciation expense (403)	(Note H)	336.7b	99,238,672
	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	99,238,672 Appendix A Input
General Plant				
	Depreciation expense (403)	(Note H)	336.10b	39,308,259
	Amortization of limited term electric plant (404)	(Note H)	336.10d	1,358,159
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	40,666,418 Appendix A Input
Intangible plant				
	Amortization of limited term electric plant (404)	(Note H)	336.1d	36,050,777
	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	36,050,777 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

Index A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
	Generating Plant Liquidated Damages-WY (detail below)		232.29e	
	Lake Side Settlement			27,331
	Goodnoe Hills Settlement			21,250
	Wyoming 2013 Settlement (Naughton Plant)			5,708
	Generating Plant Liquidated Damages-UT (detail below)		232.30e	
	Utah 2013 EBA Settlement (Naughton Plant)			35,000
61	Total		sum	89,288 Appendix A Input

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

Instruction Summary

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

Worksheet

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

	Plant In Service										CWIP	(L)	Plant In Service		CWIP		(S)		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)		(M)	(N)	(O)	(P)		(Q)	(R)
	Monthly Additions Other Transmission PIS (Excl Energy Gateway)	Monthly Additions Energy Gateway	Monthly Additions Energy Gateway Segment B	Monthly Additions Energy Gateway Segment C	Monthly Additions Energy Gateway Segment D	Monthly Additions Energy Gateway Segment E	Monthly Additions Energy Gateway Segment F	Monthly Additions Energy Gateway Segment G	Monthly Additions Energy Gateway Segment H	Monthly Additions Energy Gateway Total (Segments B-H)	Monthly Additions Transmission CWIP (Gateway only)	Weighting	Other Transmission PIS Amount (A x L)	0 Amount (J x L)	Other Transmission PIS (M / 13)	0 (N / 13)	Transmission CWIP Amount (K x L)	Transmission CWIP (O / 13)	Input Total
CWIP Balance Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-
Jan	-	-	-	-	-	-	-	-	-	-	-	13	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	12	-	-	-	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-	-	-	11	-	-	-	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-	-	-	10	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	9	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	7	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-	-	-	5	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-

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

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

Not for true-up
Not for true-up

Step	Month	Year	Action
3	April	Year 2	TO add weighted Cap Adds to plant in service in Formula \$ -
4	May	Year 2	Post results of Step 3 \$ -
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012) \$ -
6	April	Year 3	TO populate the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011) \$ - Rev Req based on Prior Year data
7	April	Year 3	Reconciliation - actual data \$ - Result of Formula for Reconciliation
			\$ - Schedule 1 Reconciliation

Estimated Life		58
Estimated Depreciation for Attachment 7		
Jan	11.5	-
Feb	10.5	-
Mar	9.5	-
Apr	8.5	-
May	7.5	-
Jun	6.5	-
Jul	5.5	-
Aug	4.5	-
Sep	3.5	-
Oct	2.5	-
Nov	1.5	-
Dec	0.5	-
Total	Estimated Depreciation for Attachment 7	-

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

Line 1	New Plant Carrying Charge			
Line 2	Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)			
Line 3	A	157	Net Plant Carrying Charge without Depreciation	10.7598%
Line 4	B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	11.3953%
Line 5	C		Line B less Line A	0.6355%
Line 6	FCR if CIAC			
Line 7	D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	2.6154%

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

Life	CIAC (Yes or No)	Transmission CWIP (Energy Gateway only)			Transmission PIS Actuals (Energy Gateway Segment B-H)			Transmission PIS Projection (Energy Gateway Segment B-H)			Total	Incentive		Transmission Incentive Credit (incentive minus without)			
		Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue		Charged	Without Incentive				
8 Useful life of the project "Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29. Otherwise "No"					58.00			58.00									
9 Input the allowed increase in ROI		No			No			No									
10 From line 3 above if "No" on line 13 and from line 7 above if "Yes" on line 13		0			50			50									
11 9.8% ROE		10.7598%			10.7598%			10.7598%									
12 Line 14 plus (line 5 times line 13)/101		10.7598%			11.0775%			11.0775%									
13 13 Month Net Plant or CWIP Balance					1,456,099,146												
14 Actual or estimated depreciation expens					25,105,158												
15	Invest Yr	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)
16	W 9.8 % ROE 2010	-	-	-	287,225,425	4,836,783	35,741,650	-	-	-	-	-	-	\$ 35,741,650	\$ -	\$ -	\$ -
17	W Increased ROE 2010	-	-	-	287,225,425	4,836,783	36,654,305	-	-	-	-	-	-	\$ 36,654,305	\$ 36,654,305	\$ -	\$ 912,656
18	W 9.8 % ROE 2011	-	-	-	784,113,653	13,727,954	98,096,975	-	-	-	-	-	-	\$ 98,096,975	\$ 98,096,975	\$ -	\$ -
19	W Increased ROE 2011	-	-	-	784,113,653	13,727,954	100,588,488	-	-	-	-	-	-	\$ 100,588,488	\$ 100,588,488	\$ 98,518,317	\$ 2,491,513
20	W 9.8 % ROE 2012	-	-	-	785,864,997	13,960,855	98,518,317	-	-	-	-	-	-	\$ 98,518,317	\$ 98,518,317	\$ -	\$ -
21	W Increased ROE 2012	-	-	-	785,864,997	13,960,855	101,015,394	-	-	-	-	-	-	\$ 101,015,394	\$ 101,015,394	\$ 130,492,250	\$ 2,497,078
22	W 9.8 % ROE 2013	-	-	-	1,039,140,449	18,682,869	130,492,250	-	-	-	-	-	-	\$ 130,492,250	\$ 130,492,250	\$ -	\$ -
23	W Increased ROE 2013	-	-	-	1,039,140,449	18,682,869	133,794,108	-	-	-	-	-	-	\$ 133,794,108	\$ 133,794,108	\$ 146,385,756	\$ 3,301,858
24	W 9.8 % ROE 2014	-	-	-	1,164,054,968	21,135,829	146,385,756	-	-	-	-	-	-	\$ 146,385,756	\$ 146,385,756	\$ -	\$ -
25	W Increased ROE 2014	-	-	-	1,164,054,968	21,135,829	150,084,529	-	-	-	-	-	-	\$ 150,084,529	\$ 150,084,529	\$ 170,057,289	\$ 3,698,773
26	W 9.8 % ROE 2015	-	-	-	1,350,166,903	24,782,100	170,057,289	-	-	-	-	-	-	\$ 170,057,289	\$ 170,057,289	\$ -	\$ -
27	W Increased ROE 2015	-	-	-	1,350,166,903	24,782,100	174,347,431	-	-	-	-	-	-	\$ 174,347,431	\$ 174,347,431	\$ 185,935,383	\$ 4,290,141
28	W 9.8 % ROE 2016	-	-	-	1,456,099,146	29,262,101	185,935,383	-	-	-	-	-	-	\$ 185,935,383	\$ 185,935,383	\$ -	\$ -
29	W Increased ROE 2016	-	-	-	1,456,099,146	29,262,101	190,562,123	-	-	-	-	-	-	\$ 190,562,123	\$ 190,562,123	\$ -	\$ 4,626,740
30	W 9.8 % ROE 2017	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
31	W Increased ROE 2017	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
32	W 9.8 % ROE 2018	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
33	W Increased ROE 2018	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
34	W 9.8 % ROE 2019	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
35	W Increased ROE 2019	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
36	W 9.8 % ROE 2020	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
37	W Increased ROE 2020	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
38	W 9.8 % ROE 2021	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
39	W Increased ROE 2021	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
40	W 9.8 % ROE 2022	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
41	W Increased ROE 2022	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
42	W 9.8 % ROE 2023	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
43	W Increased ROE 2023	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
44	W 9.8 % ROE 2024	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
45	W Increased ROE 2024	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
46	W 9.8 % ROE 2025	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
47	W Increased ROE 2025	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
48	W 9.8 % ROE 2026	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
49	W Increased ROE 2026	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
50	W 9.8 % ROE 2027	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
51	W Increased ROE 2027	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
52	W 9.8 % ROE 2028	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
53	W Increased ROE 2028	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
54	W 9.8 % ROE 2029	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
55	W Increased ROE 2029	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
56	----	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -

**PacifiCorp
Attachment 8 - Depreciation Rates**

Applied Depreciation Rates by State - 2015

Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance (a)	Rate (b)	Balance (c)	Rate (d)	Balance (e)	Rate (f)	Balance (g)	Rate (h)	Balance (i)	Rate (j)	Balance (k)	Rate (l)	Balance (m)	Rate (n)	Rate (o)
1	350.2	Land Rights															1.27%
2	352	Structures and Improvements															1.42%
3	353	Station Equipment															1.74%
4	353.7	Supervisory Equipment															1.74%
5	354	Towers and Fixtures															1.53%
6	355	Poles and Fixtures															2.18%
7	356	Overhead Conductors and Devices															1.88%
8	356.2	Clearing & Grading															1.88%
9	357	Underground Conduit															1.60%
10	358	Underground Conductors and Devices															1.66%
11	359	Roads & Trails															1.32%
12		Unclassified Transmission															1.76%
13	389.2	Land Rights		0.00%		0.00%		0.00%	85,283.36	2.03%	74,314.75	1.98%	0.00%	4,867.64	1.17%		
14	390	Structures and Improvements	79,400,430.78	1.86%	12,923,250.28	2.52%	3,309,074.45	1.71%	92,078,077.88	1.53%	10,793,098.90	1.95%	385,400.84	12,577,503.43	1.65%		
15	390.3	Structures and Improvements - Office Panels															6.67%
16	391	Office Furniture and Equipment															5.00%
17	391.2	Office Furniture and Equipment - Personal Computers															20.00%
18	393	Store Equipment															4.00%
19	394	Tools, Shop and Garage Equipment															4.17%
20	395	Laboratory Equipment															5.00%
21	397	Communication Equipment															4.30%
22	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
23	398	Miscellaneous Equipment															5.00%
24		Unclassified General	1,990,865.02	3.59%	359,704.38	4.21%	125,902.54	3.83%	3,685,908.48	3.42%	1,253,494.95	4.66%	24,006.79	239,062.53	3.17%		
25	302	Franchises and Consents															6.43%
26	303	Miscellaneous Intangible Plant															3.54%
27	390.1	Leasehold Improvements - Gen															5.46%

Notes

- Depreciation Rates shown in rows 1 through 24 were approved by each of the Company's respective state jurisdictions during the last depreciation study.
- The columns labeled "Balance" are the amount of investment physically located in each state.
- The plant balance is updated each month as new plant is added.
- The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- Transfers into the General amortized accounts (rows 15 through 20, 22, and 23) are depreciated over the remaining life based on the account life.
- Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- Intangible and Leasehold Improvements (rows 25 through 27) are composite rates based on the 13 month average balance divided into the 2015 amortization expense for each account.
- Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations, Gas Plant Intangibles, and Mining Intangibles.

PacifiCorp
Attachment 9b - Load Divisor for True up
2015

Column			OATT (Part III - Network Service)														f
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f
			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Noble Americas/ (Sempra) NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	Exelon/ Constellation NFO SA 789	Total NFO
Jan	2	18	8,309	4.55	3.36	25.21	1.40	0.35	25.82	16.47	0.29	43.89	0.01	0.00	5.14	3.07	130
Feb	23	8	8,038	5.81	3.17	26.38	1.17	0.35	45.86	15.18	0.38	47.78	0.01	0.00	11.63	2.86	161
March	4	8	7,837	6.12	3.01	27.31	1.19	0.35	27.59	14.99	1.03	47.76	0.01	-	6.38	2.76	139
April	15	8	7,417	5.07	3.19	24.54	0.73	-	24.31	16.85	0.26	36.27	0.17	1.67	7.76	0.54	121
May	31	18	7,491	4.06	3.20	12.80	0.28	0.42	16.39	18.62	0.25	33.73	0.34	0.72	7.69	2.16	101
Jun	29	16	10,618	5.40	3.42	13.75	0.37	0.29	39.67	21.96	0.23	57.49	0.18	3.47	8.59	4.00	159
Jul	2	16	10,481	5.07	3.73	15.64	0.38	0.03	32.12	22.43	0.21	48.63	0.61	3.28	8.56	3.03	144
Aug	13	16	9,603	6.66	3.11	12.60	0.34	0.25	29.09	20.79	0.24	57.19	0.62	3.02	9.21	2.91	146
Sept	1	16	8,712	6.43	2.85	10.07	0.32	-	24.68	20.33	0.20	50.72	0.51	2.72	9.39	2.65	131
Oct	1	17	7,824	4.90	2.79	10.17	0.28	0.42	16.86	19.35	0.67	32.10	0.27	1.98	10.43	2.50	103
Nov	30	18	8,550	5.49	2.98	26.51	1.05	0.36	26.91	17.74	0.28	46.65	0.01	0.00	11.60	2.30	142
Dec	28	18	8,290	5.43	3.27	25.34	1.49	0.34	29.55	15.50	0.26	44.74	0.00	0.01	11.78	2.40	140
Total			103,170	64.96	38.09	230.33	8.99	3.14	338.82	220.21	4.30	546.95	2.72	16.88	108.16	31.18	1,615
Avg 12CP			8,597	5.41	3.17	19.19	0.75	0.26	28.24	18.35	0.36	45.58	0.23	1.41	9.01	2.60	135

Other Service					
j1	j2	j3	j4	j5	j
UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Area Power Administration n OS 263	APS OS RS 436	Total OS
377	93	79	338	-	888
326	74	77	252	-	728
358	65	68	267	-	758
365	39	89	209	-	703
394	78	99	282	-	852
787	172	170	321	-	1,450
768	176	146	283	-	1,373
697	144	139	344	-	1,323
677	128	134	311	-	1,250
537	119	101	308	-	1,065
417	78	72	254	-	822
442	81	101	294	-	919
6,146	1,246	1,275	3,463	-	12,130
512	104	106	289	-	1,011

Column			OATT Part II Long-Term Firm Point-to-Point Transmission Service																		g			
Customer Class RS / SA	Day	Time	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g
			PacifiCorp LTP Various	Black Hills, Inc. LTP SA 67	BPA LTP SA 179	BPA LTP SA 656	Idaho Power LTP SA 212	Iberdrola LTP SA 279	Thermo No. 1 LTP SA 568	Powerex LTP SA 169	NextEra LTP SA 733	Eugene Water & Electric Board LTP SA 775/780	State of SD LTP SA 779	Sacramento Municipal Utility District LTP SA 751	Enel Cove Fort LLC (Salt River Project) LTP SA 765	Salt River Project LTP SA 809	Enel Cove Fort LLC LTP SA 426	Losses LTP	Powerex LTP SA 700	Powerex LTP SA 701	Powerex LTP SA 702	Powerex LTP 748	Powerex LTP 749	Total LTP
Jan			2,434	50	18	56	-	30	11	80	74	25	4	30	25	-	-	121	67	67	66	50	150	3,358
Feb			2,434	50	18	56	-	30	11	80	74	25	4	30	25	-	-	121	67	67	66	50	150	3,358
March			2,434	50	18	56	-	30	11	80	74	25	4	30	25	-	-	121	67	67	66	50	150	3,358
April			2,434	50	18	56	-	30	11	80	74	25	4	30	25	-	-	121	67	67	66	50	150	3,358
May			2,434	50	18	56	-	30	11	80	74	25	4	30	25	-	-	121	67	67	66	50	150	3,358
Jun			2,529	50	18	56	75	30	11	80	55	25	4	30	25	-	15	128	67	67	66	50	150	3,531
Jul			2,529	50	18	56	75	30	11	80	55	25	4	30	25	-	15	128	67	67	66	50	150	3,531
Aug			2,529	50	18	56	75	30	11	80	55	25	4	30	25	-	15	128	67	67	66	50	150	3,531
Sept			2,529	50	18	56	75	30	11	80	55	25	4	30	-	-	15	127	67	67	66	50	150	3,505
Oct			2,529	50	18	56	75	30	11	80	55	25	4	30	-	-	126	67	67	66	50	150	3,489	
Nov			2,434	50	18	56	-	30	11	80	74	25	4	30	-	25	-	121	67	67	66	50	150	3,358
Dec			2,434	50	18	56	-	30	11	80	74	25	4	30	-	25	-	126	67	67	66	50	150	3,363
Total			29,683	600	216	672	375	360	132	960	793	300	48	360	200	50	60	1,489	804	804	792	600	1,800	41,098
Avg 12CP			2,474	50	18	56	31	30	11	80	66	25	4	30	17	4	5	124	67	67	66	50	150	3,425

Divisor			
Total & OS	Behind-the Meter	Total Load	+ OS + LTP
9,326	197	9,523	12,881
8,927	208	9,135	12,493
8,733	287	9,020	12,378
8,241	198	8,439	11,797
8,444	277	8,721	12,079
12,227	287	12,515	16,046
11,998	328	12,326	15,857
11,073	342	11,415	14,946
10,993	381	10,474	13,979
8,991	286	9,277	12,766
9,513	245	9,758	13,116
9,349	240	9,589	12,952
116,914	3,277	120,191	161,289
9,743	273	10,016	13,441

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	(435,114,329)
1110000	146200	A/Amort-Oth Intang	(94,800,959)
1110000	146201	A/Amort-Hydr-Klamath	683,482
1110000	146210	A/Amort-Oth Lic/Hydr	(13,941,125)
1110000	146230	A/Amort-LsHld Imprmt	(16,627,348)
Attachment 5 input: Total Accumulated Amortization			(559,800,280)

**PacifiCorp
Attachment 11 - Prepayments
Prepayments Detail - 2015**

FERC Account	Account Number	Account Description	Category	Prior Year-end Balance	Current Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Dam	Plant-related	\$ 2,179,964	\$ 2,201,687	\$ 2,190,826			\$ 2,190,826	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 4,468,325	\$ 4,262,188	\$ 4,365,257			\$ 4,365,257	
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -				\$ -
	132016	Prep Ins-Minority Owned Plants	Other	\$ 348,197	\$ 353,349	\$ 350,773	\$ 350,773			
	132045	Prepaid Workers Compensation	Labor-related	\$ 181,288	\$ 203,981	\$ 192,635				\$ 192,635
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 1,937,444	\$ 1,130,693	\$ 1,534,068				\$ 1,534,068
	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	\$ 11,851,143	\$ 11,864,822	\$ 11,857,982			\$ 11,857,982	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000			
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 519,897	\$ 727,667	\$ 623,782	\$ 623,782			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 633,634	\$ 579,128	\$ 606,381	\$ 606,381			
	132096	Prepaid RECs for RPS (WA)	Other	\$ (61,209)	\$ -	\$ (30,605)	\$ (30,605)			
	132097	Prepaid CA GHG Cap & Trade Allowances	Other	\$ 6,556,730	\$ 6,356,831	\$ 6,456,781	\$ 6,456,781			
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesa	Other	\$ 165,230	\$ 3,038,770	\$ 1,602,000	\$ 1,602,000			
	132310	Prepaid Rating Agency Fees	Plant-related	\$ 29,745	\$ 32,792	\$ 31,268			\$ 31,268	
	132320	Prepaid Surety Bond	Other	\$ 158,745	\$ 158,745	\$ 158,745	\$ 158,745			
	132603	Other Prepay-Ashton Plant Land	Other	\$ 3,110	\$ 2,074	\$ 2,592	\$ 2,592			
	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -			
	132620	Prepayments - Water Rights Lease	Other	\$ 1,101,448	\$ 1,476,100	\$ 1,288,774	\$ 1,288,774			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 334,556	\$ 557,594	\$ 446,075	\$ 446,075			
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -			
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ 355,000	\$ 286,250	\$ 320,625	\$ 320,625			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -	\$ -	\$ -	\$ -			
	132650	Prepaid Dues	Other	\$ 5,641,550	\$ 7,036,052	\$ 6,338,801	\$ 6,338,801			
	132700	Prepaid Rent	Plant-related	\$ 42,667	\$ 42,667	\$ 42,667			\$ 42,667	
	132705	Prepaid Pole Contact Rental	Other	\$ 325,283	\$ 326,051	\$ 325,667	\$ 325,667			
	132740	Prepaid O&M - Wind	Other	\$ -	\$ -	\$ -	\$ -			
	132755	Prepaid Aircraft Maint	Labor-related	\$ 10,622	\$ -	\$ 5,311				\$ 5,311
	132825	Prepaid LGIA Transmission	Other	\$ -	\$ 968,541	\$ 484,270	\$ 484,270			
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 983,688	\$ 983,688	\$ 983,688	\$ 983,688			
	132900	Prepayments - Other	Labor-related	\$ 1,324,544	\$ 1,274,957	\$ 1,299,750				\$ 1,299,750
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 861,967	\$ 876,202	\$ 869,085	\$ 869,085			
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 2,671,244	\$ 2,723,258	\$ 2,697,251	\$ 2,697,251			
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 345,591	\$ 349,195	\$ 347,393	\$ 347,393			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -				\$ -
	132910	Prepayments - Hardware & Software	Labor-related	\$ 8,098,928	\$ 7,162,884	\$ 7,630,906				\$ 7,630,906
	132926	Prepaid Royalties	Other	\$ 842,957	\$ -	\$ 421,479	\$ 421,479			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (163,314)	\$ (142,241)	\$ (152,777)			\$ (152,777)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (1,077,819)	\$ (654,062)	\$ (865,940)	\$ (865,940)			
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,241,132	\$ 796,303	\$ 1,018,718	\$ 1,018,718			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,553,081	\$ 2,548,547	\$ 2,550,814	\$ 2,550,814			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -	\$ -	\$ -	\$ -			
	203000	Discount on Short-Term Securities	Other	\$ 472	\$ 1,444	\$ 958	\$ 958			
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -			
		Total Prepayments		\$ 54,470,840	\$ 57,531,155	\$ 56,000,998	\$ 27,003,105	\$ -	\$ 18,335,222	\$ 10,662,670

Allocator	0.000%	100.000%	25.154%	7.882%
Total Allocated to Transmission by Category	\$ -	\$ -	\$ 4,612,093	\$ 840,384

Appendix A input: **Total Allocated to Transmission** **\$ 5,452,477**

PacifiCorp
Attachment 12 - Plant Held for Future Use

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

	Prior year	Current year
Hazelwood Substation	161,944	161,944
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Aeolus Substation	1,013,577	1,013,577
Anticline Substation	964,043	964,043
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	3,657,534	3,657,534

	Prior year	Current year
Total - PacifiCorp	214.47d	23,319,217
		23,319,217

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	5,056,057	n/a	1
BPA Malin RS 368	270,709	n/a	1
BPA GTA S. Idaho RS 299	1,883,212	n/a	1
Cowlitz RS 234	160,502	n/a	1
Deseret RS 280	n/a	106.2	0
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	67,672	n/a	1
Idaho RS 203 - Jim Bridger Pumps	14,927	n/a	1
Moon Lake RS 302	19,262	n/a	1
Pacific Gas and Electric RS 607	14,500,000	n/a	1
Pacific Gas and Electric RS 298	226,579	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	75,184	n/a	1
Southern Cal Edison RS 298	226,579	n/a	1
Tri-State RS 123	(9,557)	n/a	1
USBR Crooked River RS 67	9,390	n/a	1
USBR Weber Basin RS 286	27,091	n/a	1
UAMPS RS 297	n/a	512.2	0
UMPA RS 637	n/a	103.8	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	n/a	330.0	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	57,146	n/a	1
Additional OS Revenue Credit	88,995	n/a	1
Att 3 input: Total OS contract revenue credits	23,548,070	1,052.2	

Short-term revenue

Short-term firm

PacifiCorp Commercial and Trading (C&T)	30,555,057
Third parties	1,797,181
Total short-term firm	32,352,238

Short-term non-firm

PacifiCorp Commercial and Trading (C&T)	80,250,507
Third parties	8,325,398
Total short-term non-firm	88,575,905

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	110,805,564
Third parties	10,122,579
Att. 3 input: Total short term-firm and non-firm revenue	120,928,143

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

Appendix A Line	Operation to apply to monthly input columns at right	Appendix A input value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	Prior Year	Current Year (month end)											
					(month end)	December	January	February	March	April	May	June	July	August	September	October	November
86	13-month average	7,111,415,154	Bonds (221)	Form 1, pg 112, ln 18 c,d	7,031,538,000	7,031,538,000	7,031,538,000	7,031,538,000	7,031,538,000	7,031,538,000	7,281,538,000	7,166,538,000	7,166,538,000	7,166,538,000	7,159,339,000	7,159,339,000	7,159,339,000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	12,859,624	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	13,185,043	13,102,807	13,020,570	12,938,334	12,856,097	12,773,861	13,011,624	12,926,721	12,841,818	12,756,915	12,672,012	12,587,109	12,502,206
92	13-month average	33,577,276	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	34,036,382	33,785,474	33,534,565	33,283,656	33,032,747	32,781,839	34,181,831	34,085,533	33,919,275	33,860,480	33,597,106	33,333,732	33,071,963
93	13-month average	6,751,859	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	7,184,006	7,108,862	7,033,719	6,958,575	6,883,432	6,808,288	6,733,145	6,669,586	6,606,028	6,542,469	6,478,911	6,415,353	6,351,794
94	13-month average	74,613	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	80,126	79,207	78,288	77,369	76,450	75,532	74,613	73,694	72,775	71,856	70,937	70,019	69,100
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum	356,471,778	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, ln 33 i	29,540,747	29,505,038	29,502,160	29,475,455	29,360,205	29,387,644	29,652,862	29,960,155	29,955,085	29,962,506	29,907,864	29,896,698	29,906,105
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	4,088,677	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	333,145	333,145	333,145	333,145	333,145	333,145	337,544	345,742	346,543	348,277	348,277	348,277	348,291
100	12-month sum	832,212	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	75,144	75,144	75,144	75,144	75,144	75,144	75,144	63,558	63,558	63,558	63,558	63,558	63,558
101	12-month sum	11,026	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	919
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c,d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c,d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c,d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c,d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c,d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c,d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,476	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	7,458,553,611	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	7,755,665,048	7,817,321,807	7,401,906,247	7,439,330,211	7,469,684,609	7,270,378,428	7,361,115,378	7,450,764,491	7,286,556,756	7,356,073,568	7,396,360,201	7,453,549,178	7,502,489,726
114	13-month average	147,464,388	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c,d	142,148,647	142,448,400	142,724,402	143,334,432	144,579,785	144,073,884	145,501,091	147,501,933	146,782,483	151,591,948	153,731,906	155,012,599	155,605,538
115	13-month average (enter negative)	(13,306,314)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c,d	(13,665,680)	(13,619,912)	(13,574,144)	(13,528,375)	(13,482,607)	(13,436,838)	(13,391,070)	(13,345,301)	(13,299,533)	(13,253,765)	(13,207,996)	(13,162,228)	(12,014,638)
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 hedge. (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, 2015)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,912,829
Bus	1,405,336
Fire Protection	986,945
Foundation And Substructure	2,292,746
Insulator	68,954
Lightning Arrester	260,212
Misc	1,579,794
Relay And Control	2,530,494
Steel Structure	274,163
Step-Up Transformer	142,234,210
Total 353.4 Class Assets	156,573,494
Wind Generation Facilities	78,235,022
34.5 kV Facilities	7,832,460
Appendix A input: Total Assets to Exclude	242,640,976

**PacifiCorp
Attachment 16 - Unfunded Reserves**

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

Description	Account Calculator	Reserve type	Accrued Liability:		Charged to:		Prior year	Current Year	True-up		By Category				Total Transmission-related Unfunded Reserves
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end	13-month Average	Category	100% Transmission	Plant	Labor	Other	
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555.67	(6.3)	(6.2)	(9.1) 0	Other	0			(9.073)	
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555.67	(0.5)	(3.1)	(2.2) 0	Other	0			(2.176)	
Avian	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	(2.5)	0.0	(0.4) 0	Other	0			(0.354)	
Lidar (Wood Hollow)	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	(1.0)	(1.0)	(1.0) 0	Other	0			(1.000)	
Idaho Unreserved Use Penalties	Estimate by PE Legal	Unfunded	248070	242	506020	565.25	0.0	0.0	(0.2) 0	Other	0			(0.167)	
ST Cotter - Gadsby Turbine	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	0.0	(0.1)	(0.1) 0	Other	0			(0.078)	
Lake Side Turbine Settlement - Siemens	Estimate by PE Legal	Unfunded	248070	242	545500 / 148000	107	0.0	0.0	(1.2) 0	Other	0			(1.156)	
Chehalis Water Rights - City of Chehalis	Estimate by PE Legal	Unfunded	248070	242	545500 / 148000	107	0.0	0.0	(0.7) 0	Other	0			(0.676)	
Employment Claims	Estimate by PE Legal	Unfunded	248070	242	545500	555.25	0.0	(0.1)	(0.0) 0	Other	0			(0.015)	
Cline Falls - Central Oregon Irrigation District	Estimate by PE Legal	Unfunded	248070	242	545500	555.25	0.0	0.0	(0.1) 0	Other	0			(0.127)	
BPA Short Distance Discount (SDD)	Estimate by PE Legal	Unfunded	248070	242	506059	565.1	0.0	(3.2)	(0.2) 0	Other	0			(0.249)	
L-T Accrued Settlement Provision (USA Power Settlement)	Estimate by PE Legal	Unfunded	289950	253.99	545502	426.5	(119.1)	(121.6)	(120.3) 0	Other	0			(120.344)	
AES Wind Generation Inc. - Rock River 1 Curtailment Complaint	Estimate by C&T	Unfunded	248025	242	505214	555.63	(0.2)	(0.2)	(0.2) 0	Other	0			(0.207)	
EWEB Reserve	Estimate by C&T	Unfunded	248025	242	505214	555.63	(1.1)	(0.3)	(0.8) 0	Other	0			(0.830)	
Idaho Power Physical Loss (Bridger) - Reserve for Dispute	Estimate by C&T	Unfunded	248025	242	505206	555.25	(2.2)	0.0	(0.4) 0	Other	0			(0.376)	
Deseret Physical Loss - Reserve for Dispute	Estimate by C&T	Unfunded	248025	242	505206	555.25	(0.2)	(0.2)	(0.2) 0	Other	0			(0.202)	
BPA - Swift PTP SDD	Estimate by C&T	Unfunded	248025	242	506050	565.46	0.0	(0.7)	(0.2) 0	Other	0			(0.216)	
Accum Provision for Rate Refunds	Estimate by PacTrans	Unfunded	284100	229	301913	456.199	(1.9)	(0.1)	(0.9) 0	Other	0			(0.892)	
Trapper Mine Reclamation Obligation	Estimate based upon 54¢ per ton of	Unfunded	289517	253.3	515100	501.1	(5.6)	(5.9)	(5.7) 0	Other	0			(5.744)	
Accrued Right-of-Way Obligation	Estimate by RMP Finance	Unfunded	289955	253.99	582300	566 / 589	(2.2)	(2.6)	(2.4) 0	Other	0			(2.401)	
Injuries & Damages Reserve Risk	Known	Unfunded	280311	228.21	545050	925	(65.9)	(53.8)	(61.0) 0	Labor	0		(60.974)		
Injuries & Damages Reserve Risk (Insurance Recovery Rec)	Known	Unfunded	116925	228.25	545050	925	50.1	27.2	45.0 0	Labor	0		45.050		
Provision for Customer A/R (CSS)	Calculated and Known Items	Unfunded	118100	144	550750	904	(6.0)	(6.1)	(6.2) 0	Other	0			(6.188)	
Provision for Other A/R (OAR)	Calculated and Known Items	Unfunded	118150	144	550750	904	(0.0)	(0.0)	(0.0) 0	Other	0			(0.008)	
Provision for Other A/R (Joint Use)	Accrual based on 100% of Fines & S	Unfunded	118155	172	301989	454.1	(0.1)	(0.1)	(0.1) 0	Other	0			(0.058)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue -	Unfunded	118157	144	550776	904.2	(0.9)	(0.8)	(0.9) 0	Other	0			(0.895)	
Provision for Doubtful Debts - Other	Known	Unfunded	118168	144	550750	904	(0.1)	(0.1)	(0.1) 0	Other	0			(0.067)	
Bad Debt Reserve - Transmission	Known	Unfunded	118175	144	550775	904	(0.1)	(0.1)	(0.1) 0	Other	0			(0.057)	
Provision for Unbilled Revenue PP	Calculated and Known Items	Unfunded	118200	173	301119	440.1	(0.3)	(0.3)	(0.2) 0	Other	0			(0.233)	
Provision for Unbilled Revenue RMP	Calculated and Known Items	Unfunded	118300	173	301119	440.1	(0.4)	(0.4)	(0.4) 0	Other	0			(0.392)	
Inventory Reserve - Power Supply	Known - Calculated	Unfunded	120930	154.99	516400	557	(0.3)	(0.6)	(0.3) 0	Other	0			(0.341)	
Inventory Reserve - Power Delivery	Known - Calculated	Unfunded	120931	154.99	516900	707.1 / 707.2	(1.6)	0.0	(0.8) 0	Other	0			(0.796)	
Inventory Reserve - RMP (T&D)	Calc by RMP Finance	Unfunded	120932	154.99	516900	707.1 / 707.2	0.0	(1.6)	(0.6) 0	Other	0			(0.623)	
Inventory Reserve - PP (T&D)	Calc by PP Finance	Unfunded	120933	154.99	516900	707.1 / 707.2	0.0	(0.8)	(0.4) 0	Other	0			(0.399)	
Construction Work-in-Progress (CWIP) Reserve	Calculated	Unfunded	148001	107	554990	557 / 598	(1.5)	(1.9)	(1.7) 0	Other	0			(1.680)	
Uncollectible Weatherization Loans Reserve	Historical Trend Judgment	Unfunded	162010	124.9	550750	904	(0.1)	(0.1)	(0.1) 0	Other	0			(0.103)	
Provision for Unbilled Severance Tax Cap (Chevron Mining Co.)	Estimate by Mining	Unfunded	210649	232	515100	501.1	(2.8)	0.0	(2.2) 0	Other	0			(2.187)	
Accrual - Severance Payments	Known	Unfunded	235190	232	500700	920	(0.5)	(0.5)	(0.3) 0	Labor	0		(0.307)		
Annual Incentive Plan (AIP)	Calculated plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	(13.0) 0	Labor	0			(12.971)	
401(K) Discretionary 1% Company Match	Calculated plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.8)	(1.9)	(1.3) 0	Labor	0			(1.308)	
Safety Awards Payable	Calculated plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	(2.7)	(2.6)	(1.6) 0	Labor	0			(1.556)	
Citi Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	550500	921	(0.3)	(0.1)	(0.2) 0	Labor	0			(0.192)	
Environmental Liabilities - Centralia Plant	Estimate by Environmental Engr	Unfunded / Gains Given Back to Customers	288601	253.99	140709	102	(0.1)	0.0	(0.0) 0	Other	0			(0.046)	
Environmental Liabilities - Centralia Mine (J.O.)	Estimate by Environmental Engr	Unfunded / Gains Given Back to Customers	288602	253.99	140709	102	(0.0)	0.0	(0.0) 0	Other	0			(0.024)	
Environmental Liabilities - Centralia Mine (PCorp)	Estimate by Environmental Engr	Unfunded / Gains Given Back to Customers	288603	253.99	140709	102	(0.0)	0.0	(0.0) 0	Other	0			(0.022)	
Vacation Accrual IBEW 57	Calculated by Payroll	Unfunded	248181	242	500515	Follows Labor	(3.2)	(2.9)	(4.5) 0	Labor	0			(4.458)	
Vacation Accrual IBEW 125	Calculated by Payroll	Unfunded	248182	242	500517	Follows Labor	(1.7)	(1.7)	(1.8) 0	Labor	0			(1.847)	
Vacation Accrual IBEW 659	Calculated by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.0)	(2.1)	(2.2) 0	Labor	0			(2.233)	
Personal Time Accrual IBEW 57 - Laramie	Calculated by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.0)	(0.0) 0	Labor	0			(0.033)	
Personal Time Accrual UWUA 127	Calculated by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.7)	(3.6)	(3.9) 0	Labor	0			(3.923)	
Personal Time Accrual UWUA 197	Calculated by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.1)	(0.1)	(0.1) 0	Labor	0			(0.130)	
Personal Time Accrual Non-Union	Calculated by Payroll	Unfunded	248189	242	500516	Follows Labor	(15.7)	(15.5)	(16.1) 0	Labor	0			(16.077)	
Sick Leave Accrual IBEW 57	Calculated by Payroll	Unfunded	248195	242	500515	Follows Labor	(6.0)	(6.1)	(5.7) 0	Labor	0			(5.736)	
Supplemental Pension Benefits (Retirement Allowances)	Pension - Known by HR/Payroll	Unfunded	280349	228.3	501106	426.5	(2.3)	(2.2)	(2.3) 0	Other	0			(2.273)	
Pension - Local 57	Pension - Calculated - Actuary	Unfunded	280350	228.35	501105	Follows Labor	(0.7)	(0.7)	(1.0) 0	Labor	0			(1.001)	
FAS 158 SERP Liability	SERP - Calculated - Actuary	Unfunded	280465	228.35	501115	920 / 426.5	(63.0)	(59.3)	(61.9) 0	Labor	0			(61.863)	
FAS 158 SERP Accumulated Other Comprehensive Income	SERP - Calculated - Actuary	Accum OCI/partially offsetting unfunded SERP liability	299107	219	0	0	22.0	19.4	21.4 0	Labor	0		21.445		
FAS 112 Book Reserve	Post-Employ - Calculated - Actuary	Unfunded	280330	228.3	501160	920	(34.1)	(31.6)	(33.9) 0	Labor	0			(33.945)	
Wasatch Worker's Compensation Reserve	Post-Employ - Calculated - Actuary	Unfunded	280490	228.3	501160	920	(3.3)	(3.1)	(3.2) 0	Labor	0			(3.157)	
Totals							(292.1)	(299.0)	(295.6)			0.000	0.000	(145.218)	(162.676)

Allocators	100.000%	22.334%	7.882%	0.000%
Total (\$ millions)	0.000	0.000	(11.445)	0.000

Appendix A input (11,445,423)

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

FERC Acct	Description	2015 Expense
4265000	OTHER DEDUCTIONS	(55)
5020000	STEAM EXPENSES	(3,030)
5060000	MISC STEAM PWR EXP	(2,080,975)
5063000	MISC STEAM JVA CR	229,339
5120000	MANT OF BOILR PLNT	(7,488)
5140000	MAINT MISC STM PLN	(9,586)
5350000	OPER SUPERV & ENG	(188,979)
5390000	MSC HYD PWR GEN EX	(123,702)
5480000	GENERATION EXP	(9,829)
5490000	MIS OTH PWR GEN EX	(41,592)
5530000	MNT GEN & ELEC PLT	(13,226)
5560000	SYS CTRL & LD DISP	(10,836)
5570000	OTHER EXPENSES	(645,575)
5600000	OPER SUPERV & ENG	(312,622)
5612000	LD - MONITOR & OPER	(62,544)
5615000	REL PLAN & STDS DEV	(12,554)
5660000	MISC TRANS EXPENSE	(3)
5680000	MNT SUPERV & ENG	(39,963)
5700000	MAINT STATION EQIP	(14,207)
5710000	MAINT OVHD LINES	(2,526)
5800000	OPER SUPERV & ENG	(361,022)
5810000	LOAD DISPATCHING	(169,020)
5850000	STRT LGHT-SGNL SYS	(8,695)
5880000	MSC DISTR EXPENSES	(44,558)
5900000	MAINT SUPERV & ENG	(240,415)
5920000	MAINT STAT EQUIP	(89,791)
5930000	MAINT OVHD LINES	(12,498)
5950000	MAINT LINE TRNSFRM	(24,204)
5970000	MNT OF METERS	(30,551)
5980000	MNT MISC DIST PLNT	(25,142)
7071000	LBR CLR - RMP	(1,564,734)
7072000	LBR CLR - PACPWR	(667,278)
7081000	Stores Exp CLR - RMP	(122,018)
7082000	Stores Exp CLR - PP	(97,362)
9010000	SUPRV (CUST ACCT)	(65,844)
9020000	METER READING EXP	(354,658)
9030000	CUST RCRD/COLL EXP	(4,379)
9031000	CUST RCRD/CUST SYS	(38,833)
9032000	CUST ACCTG/BILL	(62,547)
9033000	CUST ACCTG/COLL	(46,329)
9036000	CUST ACCTG/COMMON	(232,164)
9050000	MISC CUST ACCT EXP	0
9070000	SUPRV (CUST SERV)	(504)
9080000	CUST ASSIST EXP	(37,472)
9084000	DSM DIRECT	(22,616)
9086000	CUST SERV	(122,748)
9090000	INFOR/INSTRCT ADV	(1,959)
9200000	ADMIN & GEN SALARY	(1,186,575)
9350000	MAINT GENERAL PLNT	(15,780)
Attachment 5 input: Total PBOP		(8,999,649)

Notes:

Total expense is negative for 2015. 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 2015 as compared to 2014 is primarily due to changes in actuarial assumptions.

PACIFICORP

Enclosure 6

Transmission Plant Additions Detail for the Rate Year

PACIFICORP

Enclosure 7

Summary of Material Changes

PacifiCorp
2016 Annual Update
Material Changes Summary

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

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

For the 2016 Annual Update, PacifiCorp provides the following:

- (i) A review of the PacifiCorp's records has not identified any Material Change related to accounting policies, practices, and procedures that could impact the Formula Rate.
- (ii) A review of the PacifiCorp's records has not identified any Material Change related to the classification of any transmission facility that has been directly assigned.

PACIFICORP

Enclosure 8

**Actuarial Study Report for Post-Retirement Benefits
Other than Pensions ending December 31, 2015**

PacifiCorp
Supplement to 2016 Annual Update
PacifiCorp Post-Retirement Benefits Other than Pensions

		2013	2014	2015	Source
1	Total Company PBOP Expense (actuarial study)	12,278,173	5,259,256	(8,942,317)	Appendix A: Willis Towers Watson Actuarial Valuation Report Disclosure for Fiscal Year Ending December 31, 2015, page 10.
2	Mining Allocation	10,658,353	5,949,826	(195,578)	Appendix B: 2015 Cost Center Allocation of Postretirement Welfare Plan Expense
3	Amortization of Curtailment and Measurement Date Change Regulatory Asset	489,171	489,171	489,171	Appendix A: Willis Towers Watson Actuarial Valuation Report Disclosure for Fiscal Year Ending December 31, 2015, page 10.
4	Joint owner cut back, amounts capitalized through capital surcharge	64,769	(3,314)	(236,261)	Appendix C: Company records - cutback entries posted into GL accounts 501149-501158 (Post Retirement Expenses).
	Net Electric Operations PBOP Expense	1,065,880	(1,176,426)	(8,999,649)	Actual PBOP expense used as input to the model: the result of subtracting the sum of Lines 2-4 from Line 1.

WillisTowersWatson 

PacifiCorp Postretirement Welfare

**Actuarial Valuation Report
Disclosure for Fiscal Year
Ending December 31, 2015 and
2016 Benefit Cost under
US GAAP**

January 2016

Purposes of valuation

PacifiCorp engaged Towers Watson Delaware Inc. (Willis Towers Watson) to value the Company's postretirement benefit plan.

As requested by PacifiCorp (the Company), this report provides information for year-end financial reporting purposes required by FASB Accounting Standards Codification Topic 715-20-50 (ASC 715) for your fiscal year ending December 31, 2015 for the PacifiCorp Postretirement Welfare Plan (the Plan).

The exhibits present year-end financial reporting information in accordance with ASC 715-20-50 and 715-60-50, including net balance sheet position of the Plan, cash flow, plan asset information, amortization amounts during the fiscal year, participant information, the provisions on which the valuation is based, and the actuarial assumptions and methods used in the calculations. Additional input is required (as described below) by the Company in relation to the asset disclosures specified in ASC 715-20-50-1(d) (public entities) or ASC 715-20-50-5(c) (nonpublic entities).

In addition, this report presents the Net Periodic Postretirement Benefit Cost/(Income) (Benefit Cost), in accordance with ASC 715, for the fiscal year beginning January 1, 2016. Both year-end financial reporting and benefit cost results are based on a valuation of the Plan as of December 31, 2015.

Limitations

This valuation has been conducted for the purposes described above and may not be suitable for any other purpose. In particular, please note the following:

1. As discussed above, certain year-end financial reporting information in accordance with ASC 715-20-50 and 715-60-50 is not included in this report and must be provided by the Company, as follows:
 - Categorization of assets, actual asset allocation at December 31, 2015 and December 31, 2014, and the target asset allocation for 2015.
 - A description of the Company's investment policy for the assets held by the other postretirement benefit plan.
 - A description of the basis used to determine the expected long-term rate of return on plan assets.
2. The expected contribution to the other postretirement benefits plan(s) has been set at \$0.

Note that any significant change in the amounts contributed or expected to be contributed in 2015 will require disclosure in the interim financial statements.

3. The comparisons of accounting obligations to assets presented in this report cannot be relied upon to determine the need for nor the amount of required future plan contributions. Nevertheless, such comparisons may be useful to assess the need for future contributions because they reflect current interest rates at the measurement date in determining benefit obligations. However, asset gains and losses, demographic experience different from assumed, changes in interest rates, future benefit accruals, if any, and other factors will all affect the need for and amount of future contributions. In addition, if a plan is not required by law to be funded, benefit payments may also be paid directly as they come due.

Pages 3-5 contain confidential information and are intentionally blank

Actuarial certification

This valuation has been conducted in accordance with generally accepted actuarial principles and practices. However, please note the information discussed below regarding this valuation.

Reliances

In preparing the results presented in this report, we have relied upon information regarding plan provisions, participants, assets, and sponsor accounting policies and methods provided by the Company and other persons or organizations designated by the Company. We have relied on all the data and information provided as complete and accurate. We have reviewed this information for overall reasonableness and consistency, but have neither audited nor independently verified this information. Based on discussions with and concurrence by the plan sponsor, assumptions or estimates may have been made if data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations. The results presented in this report are directly dependent upon the accuracy and completeness of the underlying data and information. Any material inaccuracy in the data, assets, plan provisions or other information provided to us may have produced results that are not suitable for the purposes of this report and such inaccuracies, as corrected by the Company, may produce materially different results that could require that a revised report be issued.

Measurement of benefit obligations, plan assets and balance sheet adjustments

Census date/measurement date

The measurement date is December 31, 2015. The benefit obligations were measured as of The Company's December 31, 2015 fiscal year end and are based on participant data as of the census date, January 1, 2015. We have projected forward benefit obligations to the end of the year, adjusting for benefit payments, expected growth in benefit obligations, changes in key assumptions and plan provisions, and any significant changes in plan demographics that occurred during the year.

This is the same data that was used for the calculation of the Net Periodic Postretirement Benefit Cost/(Income) for the fiscal year ending December 31, 2016.

Plan assets and balance sheet adjustments

Information about the fair value of plan assets was furnished to us by the Company. The Company also provided information about the general ledger account balances for the other postretirement benefit plan cost at December 31, 2015, which reflect the expected funded status of the plans before adjustment to reflect the funded status based on the year-end measurements, and differences between the expected Medicare Part D subsidies and amounts received during the year. Willis Towers Watson used information supplied by the Company regarding postretirement benefit asset, postretirement benefit liability and amounts recognized in accumulated other comprehensive income as of December 31, 2015. This data was reviewed for reasonableness and consistency, but no audit was performed.

Accumulated other comprehensive (income)/loss amounts shown in the report are shown prior to adjustment for tax effects. Any tax effects in AOCI should be determined in consultation with the Company's tax advisors and auditors.

Assumptions and methods under U.S. GAAP

As required by U.S. GAAP, the actuarial assumptions and methods employed in the development of the other postretirement benefit cost and other financial reporting have been selected by the Company. Willis Towers Watson has concurred with these assumptions and methods, except for the expected rate of return on plan assets. Evaluation of the expected return assumption was outside the scope of Willis Towers Watson's assignment and would have required substantial additional work that we were not engaged to perform. U.S. GAAP requires that each significant assumption "individually represent the best estimate of a particular future event."

The results shown in this report have been developed based on actuarial assumptions that, to the extent evaluated by Willis Towers Watson, we consider to be reasonable. Other actuarial assumptions could also be considered to be reasonable. Thus, reasonable results differing from those presented in this report could have been developed by selecting different reasonable assumptions.

A summary of the assumptions and methods used is provided in Appendix A. Note that any subsequent changes in methods or assumptions for the December 31, 2015 measurement date will change the results shown in this report.

Nature of actuarial calculations

The results shown in this report are estimates based on data that may be imperfect and on assumptions about future events that cannot be predicted with any certainty. The effects of certain plan provisions may be approximated, or determined to be insignificant and therefore not valued. Reasonable efforts were made in preparing this valuation to confirm that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and are not excluded or included inappropriately. Any rounding (or lack thereof) used for displaying numbers in this report is not intended to imply a degree of precision, which is not a characteristic of actuarial calculations.

If overall future plan experience produces higher benefit payments or lower investment returns than assumed, the relative level of plan costs reported in this valuation will likely increase in future valuations (and vice versa). Future actuarial measurements may differ significantly from the current measurements presented in this report due to many factors, including: plan experience differing from that anticipated by the economic or demographic assumptions, changes in economic or demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period), and 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. Retiree group benefits models necessarily rely on the use of approximations and estimates, and are sensitive to changes in these approximations and estimates. Small variations in these approximations and estimates may lead to significant changes in actuarial measurements.

See Basis for Valuation in Section 1 above for a discussion of any material events that have occurred after the valuation date that are not reflected in this valuation.

Limitations on use

This report is provided subject to the terms set out herein and in our engagement letter dated July 25, 2012 and any accompanying or referenced terms and conditions.

The information contained in this report was prepared for the internal use of the Company and its auditors in connection with our actuarial valuation of the other postretirement benefit plan as described in Purposes of Valuation above. It is not intended for and may not be used for other purposes, and we accept no responsibility or liability in this regard. The Company may distribute this actuarial valuation report to the appropriate authorities who have the legal right to require The Company to provide them this report, in which case the Company will use best efforts to notify Willis Towers Watson in advance of this distribution. Further distribution to, or use by, other parties of all or part of this report is expressly prohibited without Willis Towers Watson's prior written consent. Willis Towers Watson accepts no responsibility for any consequences arising from any other party relying on this report or any advice relating to its contents.

Professional qualifications

The undersigned consulting actuaries are members of the Society of Actuaries and meet the "Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States" relating to other postretirement benefit plans. Our objectivity is not impaired by any relationship between the plan sponsor and our employer, Towers Watson Delaware Inc.



James J. Andrews, FSA, EA
Consultant
January 2016



Kristoff M. Hendrickson, FSA, EA
Consultant
January 2016



Jon Nilson, FSA, EA
Pricing Specialist
January 2016

The Pricing Specialist is responsible for developing and/or determining the reasonableness of retiree welfare plan trend and participation assumptions as well as assumed per capita claims costs (including the aging/morbidity assumption if applicable). The Valuation Actuary is responsible for other aspects of the valuation (e.g., developing and/or reviewing the reasonableness of other valuation assumptions and methods, ensuring that the valuation model reasonably reflects the substantive plan and actual plan operation, preparing demographic data, performing the valuation, implementing the correct accounting or funding calculations, etc.).

<http://natct.internal.towerswatson.com/clients/606047/PacifiCorpRET2016Actuarial/Documents/Valuations/Disclosure and Cost/PacifiCorp PRW 2015 Disclosure and FY2016 Cost.docx>

Section 2: Accounting exhibits

2.1 Disclosed benefit cost

All monetary amounts shown in US Dollars

Fiscal Year Ending	12/31/2015	12/31/2014
A Disclosed Benefit Cost		
1 Employer service cost	2,822,302	5,817,077
2 Interest cost	15,784,542	28,354,493
3 Expected return on assets	(22,860,424)	(31,347,619)
4 Subtotal	(4,253,580)	2,823,951
5 Net prior service cost/(credit) amortization	(6,680,000)	(6,680,000)
6 Net loss/(gain) amortization	1,502,092	8,626,134
7 Net regulatory (liability)/asset amortization	489,171	489,171
8 Amortization Subtotal	(4,688,737)	2,435,305
9 Net periodic postretirement benefit cost/(income)	(8,942,317)	5,259,256
10 Curtailments	0	0
11 Regulatory asset creation	(7,535,864)	0
12 Settlement charge	8,645,946	0
13 Special/contractual termination benefits	0	0
14 Disclosed benefit cost	(7,832,235)	5,259,256
B Assumptions Used to Determine Benefit Cost¹		
1 Discount rate ²	3.90%	4.90%
2 Long-term rate of return on assets ³	7.00%	7.50%
3 Rate of compensation increase	N/A	N/A
4 Current health care cost trend rate	N/A	8.00%
5 Ultimate health care cost trend rate	N/A	5.00%
6 Year of ultimate trend rate	N/A	2019

¹ These assumptions were used to calculate Net Periodic Postretirement Benefit Cost/(Income) as of the beginning of the year. Rates are expressed on an annual basis where applicable. See Appendix A for interim measurements, if any.

² Discount rate assumption used to calculate 2015 benefit cost was 3.90% for the first five months, prior to the re-measurement, and 4.05% for the final seven months.

³ Expected rate of return on assets assumption used to calculate 2015 benefit cost was 6.50% for the first five months, prior to the re-measurement, and 7.50% for the final seven months.

PacifiCorp - Accounting Before Regulatory Adjustments

Appendix B

Final 2015 Cost Center Allocation of Postretirement Welfare Plan Expense

Allocation Based on January 1, 2015 Valuation Data

Discount Rate = 4.05%

	Mines			Electric Operations						
	Energy West - Non Union	Energy West - Union	Bridger Coal Company	NonUnion	Local 57	Local 125	Local 127	Local 197	Local 659	Total
Allocation:										
Grand Total	-	-	(195,578)	(5,408,499)	(2,382,711)	(382,978)	(587,274)	(8,229)	(466,219)	(9,431,488)

Appendix C: 2015 Joint Owner Cut Back Entries

GL Account	Account description	2015 Cutback Amount
501149	PostRetire Expense - Western Coal Carriers	-
501150	Post Retirement	-
501153	PostRetire Expense - Non Union	-
501154	PostRetire Expense - Local 57	(97,049)
501155	PostRetire Expense - Local 125	(35,535)
501156	PostRetire Expense - Local 127	(6,522)
501157	PostRetire Expense - Local 197	(97,154)
501158	PostRetire Expense - Local 659	-
	Grand Total	(236,261)

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

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Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 True-up		2014 Projection (as-filed)			2015 Projection (as-filed)		
			2015 Form 1 data	True-up	2014 Form 1 data	Absolute change	Percent change	2014 Form 1 data	Absolute change	Percent change
Allocators										
1	Wages & Salary Allocation Factor		37,744,556	37,744,556	22,899,200	2,238,041	9.77%	24,934,991	202,310	0.81%
2	Total Wages Expense	(Note M)	354,286	366,682,832	361,444,457	(4,761,525)	-1.32%	362,763,740	(6,110,808)	-1.68%
3	Less AAG Wages Expense		354,276	377,644,556	42,814,000	(2,973,444)	-11.85%	41,620,401	(3,878,845)	-9.31%
4	Total Wages Less AAG Wages Expense	(Line 2 - Line 3)		318,938,376	318,626,457	311,919	0.10%	321,173,339	(2,234,983)	-0.70%
5	Wages & Salary Allocator	(Line 1 / Line 4)		7.8816%	7.1989%	0.6847%	9.67%	7.7637%	0.1178%	1.52%
Plant Allocation Factors										
6	Electric Plant in Service	(Note M)	Attachment 5	26,216,017,725	24,578,892,585	1,637,125,140	6.66%	25,826,088,116	389,929,610	1.51%
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	8,540,973,877	7,863,751,463	686,222,414	8.73%	8,395,186,222	154,784,645	1.84%
8	Accumulated Amortization	(Note N)	Attachment 5	857,692,519	520,162,303	28,530,216	5.39%	556,884,758	2,107,761	0.38%
9	Total Accumulated Depreciation	(Line 7 + 8)		9,107,866,396	8,382,913,766	714,752,630	8.52%	8,950,773,990	156,892,406	1.75%
10	Net Plant	(Line 6 - Line 9)		17,108,351,329	16,185,978,819	922,372,510	5.70%	16,875,314,126	233,037,204	1.38%
11	Transmission Gross Plant (excluding Land Held for Future Use)	(Line 24 - Line 23)		5,855,025,955	5,463,790,889	391,234,866	7.18%	5,880,019,112	(24,993,157)	-0.43%
12	Gross Plant Allocator	(Line 11 / Line 6)		22.3338%	22.2296%	0.1042%	0.47%	22.7677%	-0.4340%	-1.91%
13	Transmission Net Plant (excluding Land Held for Future Use)	(Line 10 - Line 23)		4,300,482,444	4,026,337,295	278,145,148	6.91%	4,359,821,834	(56,339,389)	-1.29%
14	Net Plant Allocator	(Line 13 / Line 10)		25.1343%	24.8937%	0.2406%	1.13%	26.8305%	-0.6812%	-2.64%
Plant Calculations										
Plant In Service										
15	Transmission Plant in Service	(Note M)	Attachment 5	5,682,605,094	5,231,106,254	451,498,840	8.63%	5,387,870,877	294,734,217	5.47%
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	0	69,180,704	(69,180,704)	-100.00%	311,624,163	(311,624,163)	-100.00%
17	Total Transmission Plant	(Line 15 + Line 16)		5,682,605,094	5,300,286,958	382,318,136	7.21%	5,699,495,040	(16,689,966)	-0.30%
18	General Plant	(Note N)	Attachment 5	1,306,186,712	1,417,753,200	(108,566,488)	-7.66%	1,445,031,807	(135,845,095)	-9.40%
19	Intangible Plant	(Note N)	Attachment 5	876,463,769	857,295,828	21,177,931	2.43%	885,166,124	(11,731,525)	-1.33%
20	Total General and Intangible Plant	(Line 18 + Line 19)		2,182,650,511	2,275,039,028	(97,388,517)	-3.84%	2,325,226,931	(137,576,420)	-5.92%
21	Wage & Salary Allocator	(Line 5)		7.8816%	7.1989%	0.6847%	9.67%	7.7637%	0.1178%	1.52%
22	General and Intangible Allocated to Transmission	(Line 20 - Line 21)		172,420,861	163,504,031	8,916,830	5.45%	180,524,925	(8,103,191)	-4.49%
23	Land Held for Future Use	(Notes B & L)	Attachment 5	3,657,534	3,707,728	(50,194)	-1.35%	3,657,534	0	0.00%
24	Total Plant In Rate Base	(Line 17 + Line 22 + Line 23)		5,858,683,489	5,467,496,718	391,184,771	7.18%	5,883,676,647	(24,983,187)	-0.42%

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			2015 Form 1 data	2015 Form 1 data	2014 Form 1 data	Absolute change	Percent change	2014 Form 1 data	Absolute change	Percent change
Accumulated Depreciation and Amortization										
25	(Note N)	Attachment 5	469,877,066	1,361,684,700	106,522,306	7.82%	1,432,003,537	36,203,529	2.53%	
26	(Note N)	Attachment 5	499,668,028	539,021,263	(39,353,234)	-7.30%	560,388,319	(80,720,291)	-13.91%	
27	(Note N)	Attachment 5	567,692,519	529,162,303	38,530,216	5.99%	555,584,758	2,107,781	0.38%	
28	(Note N)	(Line 25 + 27)	1,057,300,547	1,068,183,566	(10,882,919)	-1.01%	1,135,973,077	(78,812,530)	-6.95%	
29	(Line 5)	(Line 5)	7,8816%	7,1869%	6,567,512	8.56%	7,7637%			
30	(Line 28 * Line 29)	(Line 28 * Line 29)	83,336,145	76,766,933	6,567,512	8.56%	68,193,742	(4,857,297)	-5.51%	
31	(Line 25 + Line 30)	(Line 25 + Line 30)	1,551,543,511	1,438,453,693	113,089,817	7.88%	1,520,197,279	31,348,252	2.08%	
32	(Line 24 - Line 31)	(Line 24 - Line 31)	4,307,139,978	4,029,048,025	278,091,954	6.90%	4,365,478,368	(55,389,389)	-1.28%	
Adjustments To Rate Base										
Accumulated Deferred Income Taxes										
33		Attachment 1A	(890,927,429)	(888,013,375)	(102,914,054)	-11.59%	(941,880,576)	(48,946,853)	-5.20%	
CWIP for Incentive Transmission Projects										
34	(Note O)	Attachment 6	0	0	0	n/m	0	0	n/m	
ITC Adjustment										
35		Attachment 5	(141,450)	(480,756)	339,308	70.58%	(283,452)	142,002	50.10%	
Unfunded Reserves										
36		Attachment 16	(11,445,423)	(12,393,943)	948,519	7.65%	(11,863,950)	538,526	4.49%	
Prepayments										
37	(Note K & N)	Attachment 11	5,452,477	5,228,472	224,006	4.28%	5,557,014	(104,538)	-1.88%	
Abandoned Plant										
38	(Note O)		0	0	0	n/m	0	0	n/m	
Materials and Supplies										
39	(Note N)	Attachment 5	0	0	0	n/m	0	0	n/m	
40	(Note N)	(Line 5)	7,8816%	7,1869%	0	0.0%	7,7637%	0	1.52%	
41	(Note N)	(Line 39 * Line 40)	0	0	0	n/m	0	0	n/m	
42	(Note N)	Attachment 5	122,962,321	91,333,148	31,629,173	34.62%	113,221,100	11,741,221	10.56%	
43	(Note N)	(Line 5)	7,8816%	7,1869%	0	0.0%	7,7637%	0	0.0%	
44	(Note N)	(Line 42 * Line 43)	9,691,342	6,563,952	3,127,390	47.64%	8,534,822	1,056,450	12.23%	
45	(Note N)	Attachment 5	972,169	978,432	(106,244)	-10.86%	499,792	61,437	18.69%	
46	(Line 41 + Line 44 + Line 45)	(Line 41 + Line 44 + Line 45)	10,263,530	7,242,424	3,021,107	41.71%	9,125,644	1,137,886	12.47%	
Cash Working Capital										
47	(Note S)	(Line 75)	69,750,161	67,575,087	2,175,073	3.22%	60,959,586	8,790,574	14.42%	
48	(Line 75)	Zero	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
49	(Line 47 * Line 48)	(Line 47 * Line 48)	0	0	0	n/m	0	0	n/m	
Network Upgrade Balance										
50	(Note N)	Attachment 5	(43,948,189)	(58,242,601)	14,294,412	24.54%	(52,282,848)	8,334,659	15.94%	
51	(Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,030,746,483)	(846,659,781)	(84,086,702)	-8.88%	(991,848,168)	(38,888,315)	-3.92%	
52	(Line 32 + Line 51)	(Line 32 + Line 51)	3,276,393,495	3,082,385,244	194,008,251	6.29%	3,371,631,200	(95,237,705)	-2.82%	

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Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 True-up		2014 Projection (as-filed)			2015 Projection (as-filed)		
			2015 Form 1 data	True-up	2014 Form 1 data	Absolute change	Percent change	2014 Form 1 data	Absolute change	Percent change
Operations & Maintenance Expense										
54		Attachment 5	10,252,059	10,252,059	196,785,208	18,315,208	9.31%	210,728,225	4,389,243	2.07%
55		Attachment 5	148,425,345	148,425,345	8,626,105	1,629,954	18.85%	9,499,437	792,622	7.92%
56		(Lines 53 - 55)	158,677,404	158,677,404	205,411,313	19,945,162	9.72%	220,227,662	5,118,425	2.34%
Allocated Administrative & General Expenses										
57		Attachment 5	134,217,341	134,217,341	175,800,080	(41,582,739)	-23.65%	103,886,947	30,330,394	29.20%
58		Attachment 5	0	0	(14,170,396)	14,170,396	100.00%	0	0	n/m
59		Attachment 5	15,938,938	15,938,938	13,818,764	2,119,546	15.34%	15,633,179	305,131	1.95%
60		Attachment 5	89,288	89,288	48,081	40,708	83.79%	89,288	0	0.00%
61		(Note D)	22,279,886	22,279,886	22,766,237	(486,261)	-2.16%	24,280,590	(2,004,944)	-8.26%
62		Attachment 5	919	919	1,646	(1,227)	-79.37%	6,832	(6,513)	-95.33%
63		(Note C)	154,650	154,650	129,300	23,350	19.61%	233,720	(79,070)	-33.83%
64		(Line 57 * Sum (Lines 58 to 63))	90,760,098	90,760,098	153,204,018	(67,444,931)	-37.50%	63,643,338	32,115,760	50.46%
65		(Line 5)	7,881.6%	7,881.6%	7,881.6%	0	0.00%	7,881.6%	0	0.00%
66		(Line 54 * Line 65)	7,547,304	7,547,304	11,010,569	(3,463,265)	-31.45%	4,941,889	2,606,215	52.75%
Directly Assigned A&G										
67		(Note E)	2,225,157	2,225,157	2,520,802	(295,645)	-11.73%	2,568,100	(342,943)	-13.35%
68		Attachment 5	0	0	0	0	n/m	0	0	n/m
69		(Line 67 * Line 68)	2,225,157	2,225,157	2,520,802	(295,645)	-11.73%	2,568,100	(342,943)	-13.35%
Property Insurance Account 924										
70		(Note F)	15,938,310	15,938,310	13,818,764	2,119,546	15.34%	15,633,179	305,131	1.95%
71		Attachment 5	0	0	0	0	n/m	0	0	n/m
72		(Line 70 * Line 71)	15,938,310	15,938,310	13,818,764	2,119,546	15.34%	15,633,179	305,131	1.95%
73		(Line 12)	22,333.8%	22,333.8%	22,229.6%	104.2%	0.47%	22,787.7%	(557.9%)	-2.45%
74		(Line 72 * Line 73)	3,559,626	3,559,626	3,071,687	487,769	15.88%	3,559,323	303	0.01%
75		(Lines 56 + 68 + 69 + 74)	68,750,161	68,750,161	67,375,087	2,175,073	3.22%	60,955,586	8,790,574	14.42%
Depreciation & Amortization Expense										
Depreciation Expense										
76		(Note H)	99,238,672	99,238,672	94,564,623	4,674,049	4.94%	92,065,625	7,153,047	7.77%
77		(Note H)	40,688,418	40,688,418	40,744,523	(56,105)	-0.14%	40,653,484	12,934	0.03%
78		(Note H)	36,090,777	36,090,777	43,938,777	(7,880,000)	-17.20%	39,290,367	(3,239,620)	-8.29%
79		(Line 77 * Line 78)	76,717,195	76,717,195	84,283,300	(7,566,105)	-8.98%	79,943,881	(3,226,686)	-4.04%
80		(Line 5)	7,881.6%	7,881.6%	7,881.6%	0	0.00%	7,881.6%	0	0.00%
81		(Line 79 * Line 80)	6,046,507	6,046,507	6,057,329	(10,821)	-0.18%	6,206,617	(160,110)	-2.68%
82		(Note O)	0	0	0	0	n/m	0	0	n/m
83		(Lines 76 + 81 + 82)	105,285,179	105,285,179	100,621,952	4,663,228	4.63%	98,292,242	6,992,937	7.11%
Taxes Other Than Income										
84		Attachment 2	34,427,840	34,427,840	30,517,764	3,910,076	12.81%	31,806,190	2,621,650	8.24%
85		(Line 84)	34,427,840	34,427,840	30,517,764	3,910,076	12.81%	31,806,190	2,621,650	8.24%

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			2015 Form 1 data	2015 True-up	2013 Form 1 data	Absolute change	Percent change	2014 Form 1 data	Absolute change	Percent change
Return Capitalization Calculations										
86	Account 221 Bonds	Attachment 14	7,111,415.154		6,874,301.154	237,114.000	3.40%	7,078,393.385	33,021.769	0.47%
87	Less Account 222 Reacquired Bonds	Attachment 14	0		0	0	n/m	0	0	n/m
88	Account 223 Long term Advances from Associated Cos.	Attachment 14	0		0	0	n/m	0	0	n/m
89	Account 224 Other Long-term Debt	Attachment 14	0		0	0	n/m	0	0	n/m
90	Gross Proceeds Outstanding Long-term Debt	Sum Lines 86 through 89	7,111,415.154		6,874,301.154	237,114.000	3.40%	7,078,393.385	33,021.769	0.47%
91	Less Account 226 Unamortized Discount	(Note T) Attachment 14	12,889,624		14,008,405	(1,198,781)	-8.53%	13,801,333	(801,709)	-5.87%
92	Less Account 181 Unamortized Debt Expense	(Note T) Attachment 14	33,577,276		34,220,961	(643,285)	-1.88%	34,044,580	(1,087,305)	-3.08%
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T) Attachment 14	6,751,859		8,716,065	(1,964,206)	-22.54%	7,835,678	(883,818)	-11.57%
94	Plus Account 225 Unamortized Premium	(Note T) Attachment 14	74,613		96,665	(22,052)	-22.81%	85,639	(11,028)	-12.87%
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T) Attachment 14	0		0	0	n/m	0	0	n/m
96	Net Proceeds Long Term Debt	Sum Lines 90 through 95	7,098,301,008		6,817,402,787	240,898,220	3.53%	7,022,537,432	35,763,675	0.51%
Long Term Debt Cost										
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T) Attachment 14	356,471,778		355,945,454	526,324	0.15%	358,380,033	(1,908,254)	-0.53%
98	Less Hedging Expense	(Note R) Attachment 14	0		0	0	n/m	0	0	n/m
99	Account 428 Amortized Debt Discount and Expense	(Note T) Attachment 14	4,088,677		3,888,848	199,829	5.14%	4,073,420	15,257	0.37%
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T) Attachment 14	832,212		1,421,460	(589,248)	-41.45%	905,935	(73,724)	-8.14%
101	Less Account 429 Amortized Premium	(Note T) Attachment 14	11,026		(11,027)	22,053	199.99%	11,026	0	0.00%
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T) Attachment 14	0		0	0	n/m	0	0	n/m
103	Total Long Term Debt Cost	Sum Lines 97 through 102	361,381,642		361,266,789	114,853	0.03%	363,348,362	(1,966,721)	-0.54%
Preferred Stock and Dividend										
104	Account 204 Preferred Stock Issued	Attachment 14	2,397,600		32,901,115	(30,503,515)	-92.71%	2,397,600	0	0.00%
105	Less Account 217 Reacquired Capital Stock (preferred)	Attachment 14	0		0	0	n/m	0	0	n/m
106	Account 207 Premium on Preferred Stock	Attachment 14	0		0	0	n/m	0	0	n/m
107	Account 207.208 Other Paid-in Capital (preferred)	Attachment 14	0		0	0	n/m	0	0	n/m
108	Less Account 219 Discount on Capital Stock (preferred)	Attachment 14	0		0	0	n/m	0	0	n/m
109	Less Account 214 Capital Stock Expense (preferred)	Attachment 14	0		155,268	(155,268)	-100.00%	0	0	n/m
110	Total Preferred Stock	Sum Lines 104 through 109	2,397,600		32,745,848	(30,348,248)	-92.68%	2,397,600	0	0.00%
111	Preferred Dividend	Attachment 14 (Enter positive)	161,902		1,433,811	(1,331,909)	-98.98%	161,902	0	0.00%
Common Stock										
112	Proprietary Capital	Attachment 14	7,458,553,511		7,413,738,665	44,814,847	0.60%	7,600,036,797	(141,477,285)	-1.86%
113	Less: Total Preferred Stock	(Line 110)	2,397,600		32,745,848	(30,348,248)	-92.68%	2,397,600	0	0.00%
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings	Attachment 14	147,464,388		139,769,216	7,695,172	5.51%	133,301,194	14,163,194	10.62%
115	Less: Account 219	Attachment 14	(13,306,314)		(11,551,368)	(1,754,916)	-15.19%	(9,296,735)	(4,009,679)	-43.13%
116	Total Common Stock	Sum Lines 112 through 115	7,321,997,838		7,252,774,999	69,222,838	0.95%	7,473,628,738	(151,630,900)	-2.03%

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			2015 Form 1 data	2015 True-up	2014 Form 1 data	Absolute change	Percent change	2014 Form 1 data	Absolute change	Percent change	2014 Form 1 data	Absolute change
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 + 116))	49.28%	48.55%	0.71%		48.63%	0.63%		
118	Preferred percent	Preferred Stock	(Note Q & R)	(Line 103 / (Lines 90 + 110 + 116))	6.02%	6.23%	-0.21%		6.02%	0.00%		
119	Common percent	Common Stock	(Note Q & R)	(Line 119 / (Lines 90 + 110 + 116))	44.70%	45.22%	-0.50%		45.35%	-0.63%		
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt	(Line 103 / Line 96)		5.12%	5.30%	-0.18%		5.17%	-0.05%		
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock	(Line 111 / Line 110)		6.75%	4.56%	2.19%		6.75%	0.00%		
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%	9.80%			9.80%			
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * Line 120)		2.52%	2.57%			2.52%			
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * Line 121)		0.00%	0.01%			0.00%			
125	Weighted Cost of Common	Common Stock	(Line 119 * Line 122)		4.87%	5.02%			5.03%			
126	Rate of Return on Rate Base (ROR)		(Sum Lines 123 to 125)		7.4940%	7.60%	-0.11%		7.55%	-0.06%		
127	Investment Return = Rate Base * Rate of Return		(Line 62 * Line 126)		245,532,725	234,348,620	11,184,105	4.77%	254,548,240	(8,015,515)	-3.54%	
Composite Income Taxes												
Income Tax Rates												
128	FIT = Federal Income Tax Rate		(Note G)		35.00%	35.00%	0.00%		35.00%	0.00%		
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%	4.54%	0.00%		4.54%	0.00%		
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%	0.00%	0.00%		0.00%	0.00%		
131	T	$T = 1 - ((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT + p)$			37.951%	37.951%			37.951%			
132	T / (1-T)				61.163%	61.163%			61.163%			
ITC Adjustment												
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(1,198,440)	(450,647)	(745,793)	-165.49%	(1,298,735)	100,295	7.73%	
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(1,928,218)	(726,277)	(1,201,942)	-165.49%	(2,098,856)	161,638	7.73%	
135	Income Tax Component =	$(FIT - T) * Investment Return * (1 - (WCLTD/ROR)) =$		(Line 132 * Line 127 * (1 - (Line 123 / Line 126)))	99,631,569	94,833,030	4,798,538	5.06%	103,797,572	(4,166,003)	-4.01%	
136	Total Income Taxes			(Line 134 + Line 135)	97,703,350	94,106,754	3,596,597	3.82%	101,707,715	(4,004,365)	-3.94%	

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PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 True-up				2014 Projection (as-filed)				2015 Projection (as-filed)								
			2015 Form 1 data		2014 Form 1 data		2014 Form 1 data		2015 Form 1 data		2014 Form 1 data		2015 Form 1 data						
			2015	2014	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015					
Revenue Requirement																			
139	Rate base	(Line 25)	3,270,330,495	3,062,385,244	194,008,251	6.29%	3,317,631,200	3,062,385,244	255,245,956	7.68%	3,317,631,200	3,062,385,244	255,245,956	7.68%	3,317,631,200	3,062,385,244	255,245,956	7.68%	
140	Total Transmission O&M	(Line 75)	69,750,181	67,875,087	2,175,073	3.22%	69,955,586	69,750,181	205,405	0.29%	69,955,586	69,750,181	205,405	0.29%	69,955,586	69,750,181	205,405	0.29%	
141	Total Transmission Depreciation & Amortization	(Line 83)	106,295,179	100,821,892	4,663,228	4.63%	98,292,242	106,295,179	8,002,937	7.11%	98,292,242	106,295,179	8,002,937	7.11%	98,292,242	106,295,179	8,002,937	7.11%	
142	Taxes Other than Income	(Line 89)	34,427,840	30,517,764	3,910,076	12.81%	31,806,190	34,427,840	2,621,650	8.24%	31,806,190	34,427,840	2,621,650	8.24%	31,806,190	34,427,840	2,621,650	8.24%	
143	Investment Return	(Line 127)	245,532,725	234,348,620	11,184,105	4.77%	254,548,240	245,532,725	9,015,515	3.64%	254,548,240	245,532,725	9,015,515	3.64%	254,548,240	245,532,725	9,015,515	3.64%	
144	Income Taxes	(Line 130)	97,703,350	94,106,754	3,596,597	3.82%	101,707,715	97,703,350	4,004,365	3.94%	101,707,715	97,703,350	4,004,365	3.94%	101,707,715	97,703,350	4,004,365	3.94%	
145	Gross Revenue Requirement	(Sum Lines 140 to 144)	552,699,256	527,170,176	25,529,079	4.84%	547,313,974	552,699,256	5,385,281	0.98%	547,313,974	552,699,256	5,385,281	0.98%	547,313,974	552,699,256	5,385,281	0.98%	
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities																			
146	Transmission Plant in Service	(Line 15)	5,882,605,094	5,231,106,254	451,498,840	8.63%	5,387,870,877	5,882,605,094	494,734,217	8.41%	5,387,870,877	5,882,605,094	494,734,217	8.41%	5,387,870,877	5,882,605,094	494,734,217	8.41%	
147	Excluded Transmission Facilities	(Note J)	242,840,978	229,271,058	13,569,920	6.29%	230,889,391	242,840,978	11,951,587	4.92%	230,889,391	242,840,978	11,951,587	4.92%	230,889,391	242,840,978	11,951,587	4.92%	
148	Included Transmission Facilities	(Line 146 - Line 147)	5,439,964,118	5,001,835,196	438,128,922	8.74%	5,147,081,486	5,439,964,118	291,714,697	5.36%	5,147,081,486	5,439,964,118	291,714,697	5.36%	5,147,081,486	5,439,964,118	291,714,697	5.36%	
149	Inclusion Ratio	(Line 148 / Line 146)	95.73%	95.64%	0.09%	0.09%	95.55%	95.73%	0.18%	0.18%	95.55%	95.73%	0.18%	0.18%	95.55%	95.73%	0.18%	0.18%	
150	Gross Revenue Requirement	(Line 145)	552,699,256	527,170,176	25,529,079	4.84%	547,313,974	552,699,256	5,385,281	0.98%	547,313,974	552,699,256	5,385,281	0.98%	547,313,974	552,699,256	5,385,281	0.98%	
151	Adjusted Gross Revenue Requirement	(Line 149 - Line 150)	529,099,696	504,165,862	24,933,745	4.95%	522,935,226	529,099,696	6,164,470	1.18%	522,935,226	529,099,696	6,164,470	1.18%	522,935,226	529,099,696	6,164,470	1.18%	
Revenue Credits																			
152	Revenue Credits	Attachment 3	152,695,063	139,428,072	13,267,012	9.52%	148,180,554	152,695,063	4,514,509	3.05%	148,180,554	152,695,063	4,514,509	3.05%	148,180,554	152,695,063	4,514,509	3.05%	
153	Net Revenue Requirement	(Line 151 - Line 152)	376,404,523	364,737,790	11,666,733	3.20%	374,754,672	376,404,523	1,649,851	0.44%	374,754,672	376,404,523	1,649,851	0.44%	374,754,672	376,404,523	1,649,851	0.44%	
Net Plant Carrying Charge																			
154	Gross Revenue Requirement	(Line 150)	552,699,256	527,170,176	25,529,079	4.84%	547,313,974	552,699,256	5,385,281	0.98%	547,313,974	552,699,256	5,385,281	0.98%	547,313,974	552,699,256	5,385,281	0.98%	
155	Net Transmission Plant	(Line 17 - Line 25 + Line 34)	4,214,398,028	3,938,602,198	275,795,830	7.00%	4,267,491,523	4,214,398,028	53,093,495	1.24%	4,267,491,523	4,214,398,028	53,093,495	1.24%	4,267,491,523	4,214,398,028	53,093,495	1.24%	
156	Net Plant Carrying Charge	(Line 154 / Line 155)	13,1145%	13,3847%	-0.27%	12,8252%	13,1145%	0.29%	0.29%	13,1145%	13,3847%	-0.27%	12,8252%	13,1145%	0.29%	0.29%	13,1145%	13,3847%	-0.27%
157	Net Plant Carrying Charge without Depreciation	(Line 154 - Line 78) / (Line 155)	10,7598%	10,9837%	-0.22%	10,6274%	10,7598%	0.09%	0.09%	10,7598%	10,9837%	-0.22%	10,6274%	10,7598%	0.09%	0.09%	10,7598%	10,9837%	-0.22%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 154 - Line 78 - Line 127 - Line 136) / Line 155	2,6154%	2,6442%	-0.03%	2,3192%	2,6154%	0.30%	0.30%	2,6154%	2,6442%	-0.03%	2,3192%	2,6154%	0.30%	0.30%	2,6154%	2,6442%	-0.03%
Net Plant Carrying Charge Calculation per 100 Basis Point Increase in ROE																			
159	Gross Revenue Requirement Less Return and Taxes	(Line 150 - Line 143 - Line 144)	209,463,180	198,714,803	10,748,377	5.41%	191,056,019	209,463,180	18,405,161	9.63%	191,056,019	209,463,180	18,405,161	9.63%	191,056,019	209,463,180	18,405,161	9.63%	
160	Increased Return and Taxes	Attachment 4	370,018,488	353,900,144	16,118,344	4.59%	384,158,377	370,018,488	14,139,889	3.88%	384,158,377	370,018,488	14,139,889	3.88%	384,158,377	370,018,488	14,139,889	3.88%	
161	Net Revenue Requirement per 100 Basis Point Increase in ROE	(Line 159 + Line 160)	579,481,668	552,614,947	26,866,721	4.89%	575,214,396	579,481,668	4,265,272	0.74%	575,214,396	579,481,668	4,265,272	0.74%	575,214,396	579,481,668	4,265,272	0.74%	
162	Net Transmission Plant	(Line 17 - Line 25 + Line 34)	4,214,398,028	3,938,602,198	275,795,830	7.00%	4,267,491,523	4,214,398,028	53,093,495	1.24%	4,267,491,523	4,214,398,028	53,093,495	1.24%	4,267,491,523	4,214,398,028	53,093,495	1.24%	
163	Net Plant Carrying Charge per 100 Basis Point Increase in ROE	(Line 161 / Line 162)	13.7500%	14.0307%	-0.2807%	13.4790%	13.7500%	0.2710%	0.2710%	13.7500%	14.0307%	-0.2807%	13.4790%	13.7500%	0.2710%	0.2710%	13.7500%	14.0307%	-0.2807%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 161 - Line 78) / Line 162	11.3893%	11.6298%	-0.2405%	11.1371%	11.3893%	0.2522%	0.2522%	11.3893%	11.6298%	-0.2405%	11.1371%	11.3893%	0.2522%	0.2522%	11.3893%	11.6298%	-0.2405%
Net Revenue Requirement																			
165	Facility Credits under Section 30.9 of the OATT	Attachment 5	376,404,523	364,737,790	11,666,733	3.20%	374,754,672	376,404,523	1,649,851	0.44%	374,754,672	376,404,523	1,649,851	0.44%	374,754,672	376,404,523	1,649,851	0.44%	
166	Transmission Incentive Credit	Attachment 7	4,290,141	3,760,371	529,771	14.09%	4,418,738	4,290,141	128,598	2.91%	4,418,738	4,290,141	128,598	2.91%	4,418,738	4,290,141	128,598	2.91%	
167	Interest on Network Upgrade Facilities	Attachment 5	1,520,803	1,705,408	(244,605)	-13.86%	1,751,004	1,520,803	230,201	13.18%	1,751,004	1,520,803	230,201	13.18%	1,751,004	1,520,803	230,201	13.18%	
168	Net Zeroed Revenue Requirement	(Line 165 + 166 + 167 + 168)	382,215,467	370,263,566	11,951,901	3.23%	380,925,013	382,215,467	1,290,454	0.34%	380,925,013	382,215,467	1,290,454	0.34%	380,925,013	382,215,467	1,290,454	0.34%	
Network Service Rate																			
170	12 CP Monthly Peak (MW)	(Note I)	13,441	13,447	(6)	-0.04%	13,379	13,441	62	0.40%	13,379	13,441	62	0.40%	13,379	13,441	62	0.40%	
171	Rate (\$/MW-year)	(Line 169 / 170)	28,437	27,536	901	3.27%	28,472	28,437	(35)	-0.12%	28,472	28,437	(35)	-0.12%	28,472	28,437	(35)	-0.12%	
172	Network Service Rate (\$/MW-year)	(Line 171)	28,437	27,536	901	3.27%	28,472	28,437	(35)	-0.12%	28,472	28,437	(35)	-0.12%	28,472	28,437	(35)	-0.12%	

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 True-up			2014 Projection (as-filed)			2015 Projection (as-filed)		
			2015 Form 1 data	2015 Form 1 data	Absolute change	Percent change	2014 Form 1 data	2014 Form 1 data	Absolute change	Percent change	
			True-up								

Notes

A The True-Up Adjustment will reflect the actual date the plant was energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.

B Includes Transmission portion only.

C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded from the calculation of the ATRR and charges under the Formula Rate and are subtracted from Total A&G. Total A&G does not include lobbying expenses.

D Includes all Regulatory Commission Expenses.

E Includes Regulatory Commission Expenses directly related to transmission service.

F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.

G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: $((3500 \times 120) + (4000 \times 245)) / 365 = 3836$.

H No change in ROE will be made absent a filing at FERC.

I 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 actual PBOP expense.

J Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.

K 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.

L Amount of transmission plant excluded from rates per Attachment 15.

M Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.

N 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.

O The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.

P 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.

Q Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.

R 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.

S 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%.

T 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.

U PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:

(a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does not file a study in the time required, the amount of cash working capital allowance includable in the calculation of the ATRR under the Formula shall be zero dollars (\$0.00) as of June 1, 2014, and shall remain at zero until such time as the Commission, in response to a PacifiCorp filing of a lead-lag study, authorizes a cash working capital allowance;

(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 Section 205 filing.

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

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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	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,818,716
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	2,106,756
5	(561.5) Reliability, Planning and Standards Development	321.89b	1,326,587
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,252,059
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,252,059
Schedule 1 - Rate Calculations			
8	Average 12-Month Demand - Current Year (kW)	Divisor	13,440,780
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.762758
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06356
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01467
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00293
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00210
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.18
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	\$529,099,606
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$5,589,191
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$147,105,893
4	Total Revenue Credits	Line 2 + Line 3	\$152,695,083
5	Interest on Network Upgrades	Attachment 5	\$1,520,803
6	Transmission Incentive Credit	Attachment 7	\$4,290,141
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$382,215,467
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	13,441
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$28.437000
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.369750
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.546865
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.109373
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.078124
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$6.84
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$3.26

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related
	(A)	(B)			(C)	(D)	(E)
1	ADIT-282	Sch. 282 Below	(3,968,031,822)	(2,826,643,795)	(928,728,614)	16,801,252	(229,460,665)
2	ADIT-281	Sch. 281 Below	(252,151,842)	(252,151,842)	0	0	0
3	ADIT-283	Sch. 283 Below	(464,012,490)	(450,200,710)	0	(8,301,728)	(5,510,052)
4	ADIT-190	Sch. 190 Below	527,365,422	495,523,065	349,597	0	31,492,760
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,156,830,732)	(3,033,473,282)	(928,379,017)	8,499,524	(203,477,957)
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	25.1543%	7.8816%
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(928,379,017)	2,137,994	(16,037,225)
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)					Attachment 1a input -->

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

Schedule ADIT-190

Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related
		B	C	D	E	F
Account 190						
Employee Benefits						
137426	720.500 Accrued Severance	396,188	0	0	0	396,188
137414	505.400 Accrued Bonus	65,491	0	0	0	65,491
137415	505.600 Accrued Vacation	10,677,928	0	0	0	10,677,928
287220	720.560 Pension	42,004,416	42,004,416	0	0	0
287300	920.182 LTIP - non current	2,631,997	0	0	0	2,631,997
287324	720.200 Deferred Comp. Accrual	3,689,534	0	0	0	3,689,534
287327	720.300 Pension/Retirement Accrual	881,430	881,430	0	0	0
287373	910.580 Wasach workers comp reserve	1,237,377	0	0	0	1,237,377
287399	920.150 FAS 112 Book Reserve - Post	12,794,245	0	0	0	12,794,245
287413	720.550 Accrued CIC Severance	0	0	0	0	0
287447	720.830 Western Coal Carr Ret Med Accrual	4,238,777	0	0	0	4,238,777
287460	720.800 FAS 158 Pension Liability	63,703,014	63,703,014	0	0	0
287461	720.810 FAS 158 Post-Retirement Liability	20,850,623	20,850,623	0	0	0
287462	720.820 FAS 158 SERP Liability	23,893,147	23,893,147	0	0	0
FAS 133 Derivatives:						
137238	730.110 FAS 133 Derivatives - Current	19,099,710	19,099,710	0	0	0
137233	415.838 Curr Liab - Frozen MTM	4,980,501	4,980,501	0	0	0
287336	730.120 FAS 133 Derivatives - Book	13,316,395	13,316,395	0	0	0
287249	415.839 NonCurr Liab - Frozen MTM	41,823,354	41,823,354	0	0	0
Regulatory Liabilities:						
137203	705.514 RL OR Def NPC - Current	0	0	0	0	0
137205	705.518 RL WA Def NPC - Current	46,285	46,285	0	0	0
137213	705.525 RL OR RECs in Rate - Current	153,692	153,692	0	0	0
137214	705.522 RL UT RECs in Rate - Current	0	0	0	0	0
137215	705.523 RL WA RECs in Rate - Current	0	0	0	0	0
137221	705.526 RL CA Solar Feed-in Tariff - Current	358,886	358,886	0	0	0

137224	705.530	RL UT Solar Feed-in Tariff - Current	3,839,456	3,839,456	0	0	0
137228	705.536	RL CA GHG RL - C	1,102,333	1,102,333	0	0	0
137229	705.537	RL Other Reg Liabilities - Current	330,725	330,725	0	0	0
137232	415.700	RL - BPA Balancing Acct OR	0	0	0	0	0
137234	425.381	RL - BPA Balancing Acct ID	878,553	878,553	0	0	0
137237	715.720	RL - BPA Balancing Acct WA	0	0	0	0	0
137241	705.241	RL-Alt Rate Energy Prgm CA	256,166	256,166	0	0	0
137300	610.144	Reg Liability Current - DSM	717,505	717,505	0	0	0
137416	610.142	RL - UT Home Energy	947,522	947,522	0	0	0
137417	610.143	RL - WA Low Energy Program	494,423	494,423	0	0	0
137418	705.265	RL - OR Energy Conserv Chrg	998,298	998,298	0	0	0
137419	705.270	RL - Blue Sky OR	1,072,010	1,072,010	0	0	0
137420	705.271	RL - Blue Sky WA	131,501	131,501	0	0	0
137421	705.272	RL - Blue Sky CA	50,647	50,647	0	0	0
137422	705.273	RL - Blue Sky UT	1,200,413	1,200,413	0	0	0
137423	705.274	RL - Blue Sky ID	46,892	46,892	0	0	0
137424	705.275	RL - Blue Sky WY	133,301	133,301	0	0	0
137425	705.600	RL - OR 2012 GRC Giveback	0	0	0	0	0
287225	605.103	ARO/Reg Diff - Trojan - WA	(105,045)	(105,045)	0	0	0
287233	705.515	RL - Deferred Excess NPC - OR - noncurrent	2,286,645	2,286,645	0	0	0
287237	705.755	RL-Noncurrent Reclass-Other	23,587	23,587	0	0	0
287239	705.600	RL - OR 2012 GRC Giveback	(158,722)	(158,722)	0	0	0
287253	705.400	Reg Lia - OR Inj & Dam Reserve	791,291	791,291	0	0	0
287255	705.451	Reg Lia - OR Property Ins Reserve	393,344	393,344	0	0	0
287257	705.453	Reg Lia - ID Property Ins Reserve	144,868	144,868	0	0	0
287258	705.454	Reg Lia - UT Property Ins Reserve	1,318,284	1,318,284	0	0	0
287262	100.100	RL ITC	4,678,951	4,678,951	0	0	0
287284	610.147	Reg Liability-Other - Balance Reclass	(10,682)	(10,682)	0	0	0
287288	415.804	RTO Grid West N/R - OR	307,492	307,492	0	0	0
287304	610.146	OR Reg Asset/Liab Cons	(21,406)	(21,406)	0	0	0
287312	105.400	ARO Reg Liabilities	2,454,254	2,454,254	0	0	0

287320	910.560	SMUD Revenue Imputation-UT	0	0	0	0	0	0
287374	100.105	Income Tax WA Flow-through	0	0	0	0	0	0
287438	415.800	RTO Grid West N/R Allowance	429,499	429,499	0	0	0	0
287439	415.805	RTO Grid West Notes Rec - WY	157,155	157,155	0	0	0	0
287440	415.806	RTO Grid West Notes Rec - ID	51,541	51,541	0	0	0	0
287441	605.100	Trojan Decom Cost-Regulatory Asset	2,125,829	2,125,829	0	0	0	0
287442	610.135	SB 1149 Costs	371,862	371,862	0	0	0	0
287486	415.926	RL - Depre	324,479	324,479	0	0	0	0
287487	415.927	RL - Depre	253,701	253,701	0	0	0	0
State Carry forwards								
137402		DTA NOL Carry forward State Current	9,531,000	9,531,000	0	0	0	0
137403		DTA State NOL Fed Detriment - Current	(3,335,850)	(3,335,850)	0	0	0	0
287280		DTA State Charitable Contribution Limit	362,421	362,421	0	0	0	0
287437		DTA Net Operating Loss Carry forward-State	70,029,092	70,029,092	0	0	0	0
287449		DTA Federal Detriment of State NOL	(24,637,030)	(24,637,030)	0	0	0	0
287371		DTA 930.100 Oregon BETC Credits	2,104,918	2,104,918	0	0	0	0
287491		DTA BETC Purchased Credits	2,136,632	2,136,632	0	0	0	0
287497		DTA BETC Purchased Gain	837,770	837,770	0	0	0	0
287494		DTA Idaho ITC Carry forward	10,496,243	10,496,243	0	0	0	0
287269		DTA Colorado Tax Credit Carry forward	191,296	191,296	0	0	0	0
287275		DTA AZ State Tax Credit Carry forward	0	0	0	0	0	0
287281		DTA CA AMT Credit Carry forward	320,577	320,577	0	0	0	0
Loss Contingencies								
137510	415.815	Ins Resv	(19,012,454)	(19,012,454)	0	0	0	0
287498	425.140	USA Power Accrual	45,201,007	45,201,007	0	0	0	0
287341	910.530	Injuries & Damages	24,999,830	24,999,830	0	0	0	0
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	47,023,073	47,023,073	0	0	0	0
Other Deferred Assets:								
137235	505.125	Accrued Royalties	2,882	2,882	0	0	0	0
137400	----	Valuation Allowance for DTA - Current	(6,068,202)	(6,068,202)	0	0	0	0
137404	105.154	Section 383 capital loss CF	37,346	37,346	0	0	0	0
137405	205.025	PMI Fuel Cost Adjustment	1,699,031	1,699,031	0	0	0	0
137406	205.200	M&S Inventory Write-off	753,807	753,807	0	0	0	0
137408	220.100	Bad Debts Allowance - Cash	2,999,790	2,999,790	0	0	0	0
137409	425.320	N Umpqua Settlement Agmt	9,643,394	9,643,394	0	0	0	0
137410	505.100	Energy West Accrued Liab	444,611	444,611	0	0	0	0
137412	505.150	Misc Current & Accrued Liab	2,014,332	2,014,332	0	0	0	0
137413	505.160	CA PUC Fee	9,108	9,108	0	0	0	0
137807	----	Curr def fed tax corr ben of int	506,170	506,170	0	0	0	0
137817	-----	Curr def fed tax unc tax pos ben of int	0	0	0	0	0	0
137827	----	Curr def state tax corr ben of int	65,656	65,656	0	0	0	0
287240	605.301	Environmental Liab- Reg	8,132,866	8,132,866	0	0	0	0
287241	605.302	Environmental Liab- NonReg	1,015,138	1,015,138	0	0	0	0
287289	425.130	Rogue River-Habitat Enhance	17,076	17,076	0	0	0	0

287290	425.150	Lewis River- LWD Fund Liab	350,922	350,922	0	0	0
287297	505.155	Deferred Revenue - Citibank	102,040	102,040	0	0	0
287298	205.210	ERC Impairment Reserve	774,200	774,200	0	0	0
287321	100.100	ITC	8,686,382	8,686,382	0	0	0
287337	715.105	MCI F.O.G. Wire Lease	211,697	211,697	0	0	0
287338	415.110	Def Reg Asset-Transmission	134,341	0	134,341	0	0
287343	415.120	Def Reg Asset-Foote Creek Contract	6,489	0	6,489	0	0
287344	715.800	Redding Contract - Prepaid	208,767	0	208,767	0	0
287345	145.030	Distribution O&M Amort of W	0	0	0	0	0
287357	425.200	Other Environmental Liability	72,107	72,107	0	0	0
287370	425.215	Unearned Joint Use Pole Con	1,106,433	1,106,433	0	0	0
287392	425.120	Bear River Settlement Agreement	6,288,267	6,288,267	0	0	0
287393	425.110	Tenant Lease Allowances	106,095	106,095	0	0	0
287417	605.710	Reverse Accrued Final Reclamation	5,531,713	5,531,713	0	0	0
287479	105.221	Safe Harbor Leases - Cholla	37,922,708	37,922,708	0	0	0
287489	910.515	Deseret Settlement Rec	207,987	207,987	0	0	0
287807	-----	Non-curr def fed tax cor ben of int	316,817	316,817	0	0	0
287817	-----	Non-curr def fed unc tax pos ben of int	460,534	460,534	0	0	0
287827	-----	Non-curr def sta tax cor ben of int	41,097	41,097	0	0	0
287837	-----	Non-curr def sta unc tax pos ben of int	59,739	59,739	0	0	0
Rounding			5	5			
Subtotal - p234			544,969,532	508,888,398	349,597	0	35,731,537
Less FASB 109 Above if not separately removed			13,365,333	13,365,333	0	0	0
Less FASB 106 Above if not separately removed			4,238,777	0	0	0	4,238,777
Total			527,365,422	495,523,065	349,597	0	31,492,760

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

PacifiCorp

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

A	B	C	D	E	F			
						Total	Gas, Prod, Dist Or Other Related	Transmission Related
Account 281								
Electric:								
287960	-----	Accelerated Pollution Control Facilities Depreciation	(252,151,842)	(252,151,842)	0	0	0	
Rounding								
Subtotal - p275			(252,151,842)	(252,151,842)	0	0	0	
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Total			(252,151,842)	(252,151,842)	0	0	0	

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

PacifiCorp

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Schedule ADIT-282

A			B	C	D	E	F
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related
Account 282							
287605	105.147	§1031 Exchange	(172,878)	(172,878)	0	0	0
287766	610.101	Amortization NOPAs 99-00 RAR	202,295	202,295	0	0	0
287610	105.403	ARO Removal Costs	(29,991,665)	(29,991,665)	0	0	0
287605	105.142	Avoided Costs	216,619,156	216,619,156	0	0	0
287704	105.143	Basis Intangible Difference	(1,342,152)	0	0	(1,342,152)	0
287753	110.100	Book Cost Depletion	(4,099,158)	(4,099,158)	0	0	0
287605	105.120	Book Depreciation	2,385,533,129	2,385,533,129	0	0	0
287605	105.470	Book Fixed Asset Gain/Loss	233,824	233,824	0	0	0
287605	105.146	Capitalization of Test Energy	5,238,233	5,238,233	0	0	0
287605	105.137	Capitalized Depreciation	(20,319,657)	(20,319,657)	0	0	0
287605	105.100	Capitalized labor and benefit costs	25,659,474	25,659,474	0	0	0
287605	105.101	Capitalized labor costs - Medicare Subsidy	2,415,886	2,415,886	0	0	0
287605		Direct Assignment: Transmission Fixed Assets	0	928,728,614	(928,728,614)	0	0
287605		Direct Assignment: Intangible Fixed Assets	0	43,264,695	0	0	(43,264,695)
287605		Direct Assignment: General Fixed Assets	0	186,195,970	0	0	(186,195,970)
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(4,620,991)	0	0	(4,620,991)	0
287608	105.223	Cholla SHL NOPA (Lease Amortization)	1,381,474	0	0	1,381,474	0
287605	105.165	Coal Mine Development	(4,834,889)	(4,834,889)	0	0	0
287605	105.170	Coal Mine Extension Costs	(5,858,660)	(5,858,660)	0	0	0
287605	105.130	Contribution in Aid of Construction	264,295,570	264,295,570	0	0	0
287605	105.175	Cost of Removal	(213,476,350)	(213,476,350)	0	0	0
287224	145.030	CWIP Reserve	572,328	572,328	0	0	0
287605	105.141	Debt AFUDC	(227,986,595)	(227,986,595)	0	0	0
287605	105.115	Effects of Ratemaking - Fixed Assets Flow through	(91,871,232)	(91,871,232)	0	0	0
287605	105.139	Equity AFUDC	(79,907,752)	(79,907,752)	0	0	0
287928	425.310	Hydro Relicensing Obligation	(8,244,188)	(8,244,188)	0	0	0
287605	-----	Federal Tax Bonus Depreciation	0	0	0	0	0
287605	105.125	Tax Depreciation	(5,809,833,122)	(5,809,833,122)	0	0	0
287605	105.152	Tax Fixed Asset Gain/Loss	(89,080,538)	(89,080,538)	0	0	0
287605	105.129	Fixed Assets - State Modifications	21,382,921	0	0	21,382,921	0

287605	105.148	Mine Safety Sec. 179E Election	(473,124)	(473,124)	0	0	0
287610	105.460	Non-ARO Removal Costs	(335,205,507)	(335,205,507)	0	0	0
287740	110.200	Percentage Depletion - Temp	(1,143,834)	(1,143,834)	0	0	0
287605	320.210	R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	0
287648	100.120	RA - Effects of Ratemaking - Fixed Assets	(276,749,101)	(276,749,101)	0	0	0
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(51,074)	(51,074)	0	0	0
287605	105.131	Reclass to Pollution Control Facilities Depreciation	252,151,842	252,151,842	0	0	0
287605	105.140	Reimbursements	31,275,532	31,275,532	0	0	0
287605	105.122	Repairs Deduction	(350,541,144)	(350,541,144)	0	0	0
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(366,853)	(366,853)	0	0	0
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(2,559,391)	(2,559,391)	0	0	0
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(933,685)	(933,685)	0	0	0
287313	105.450	RL - Non-ARO Liability	335,205,507	335,205,507	0	0	0
287605	105.135	Safe Harbor Lease Rate Differential	248,818	248,818	0	0	0
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(229,336,182)	(229,336,182)	0	0	0
287605	105.116	Solar ITC Basis Adjustment	(2,190)	(2,190)	0	0	0
287771	110.205	Tax Depletion-SRC	321,959	321,959	0	0	0
287301	105.471	UT Klamath Relicensing Costs	13,399,273	13,399,273	0	0	0
		Rounding	1	1			
Subtotal - p275			(4,244,780,923)	(3,103,392,896)	(928,728,614)	16,801,252	(229,460,665)
Less FASB 109 Above if not separately removed			(276,749,101)	(276,749,101)	0	0	0
Less FASB 106 Above if not separately removed			0	0	0	0	0
Total			(3,968,031,822)	(2,826,643,795)	(928,728,614)	16,801,252	(229,460,665)

Instructions for Account 282:

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

PacifiCorp

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

A		B	C	D	E	F
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related
Account 283						
FERC 283 - Regulatory Assets						
287847	415.423 Contra RA - PP&E Deer Creek	37,233,105	37,233,105	0	0	0
287849	415.424 Contra RA - Deer Creek Abandonment	11,602,009	11,602,009	0	0	0
287642	105.401 RA - ARO	(19,485,662)	(19,485,662)	0	0	0
137332	415.699 RA - BPA Balancing Account - OR	(557,322)	(557,322)	0	0	0
137337	715.721 RA - BPA Balancing Account - WA	(120,288)	(120,288)	0	0	0
287984	415.923 RA - Carbon Unrecovered Plant - ID	(799,389)	(799,389)	0	0	0
287985	415.924 RA - Carbon Unrecovered Plant - UT	(5,540,548)	(5,540,548)	0	0	0
287986	415.925 RA - Carbon Unrecovered Plant - WY	(2,022,666)	(2,022,666)	0	0	0
287760	415.896 RA - Chehalis Generating Facility Deferral - WA	(1,138,530)	(1,138,530)	0	0	0
287635	415.500 RA - Cholla Plant Transaction Costs	(1,100,426)	(1,100,426)	0	0	0
287947	415.501 RA - Cholla Plant Transaction Costs - ID	32,327	32,327	0	0	0
287948	415.502 RA - Cholla Plant Transaction Costs - OR	52,758	52,758	0	0	0
287949	415.503 RA - Cholla Plant Transaction Costs - WA	95,105	95,105	0	0	0
287581	415.824 RA - Contra Pension MMT & CTG - CA	139,539	139,539	0	0	0
287577	415.820 RA - Contra Pension MMT & CTG - OR	1,540,253	1,540,253	0	0	0
137201	415.869 RA - Deferred Excess NPC - CA - Current	(1,292,091)	(1,292,091)	0	0	0
287781	415.870 RA - Deferred Excess NPC - CA - Noncurrent	(1,400,430)	(1,400,430)	0	0	0
137302	415.886 RA - Deferred Excess NPC - ID - Current	(7,514,841)	(7,514,841)	0	0	0
287596	415.892 RA - Deferred Excess NPC - ID - Noncurrent	(2,202,838)	(2,202,838)	0	0	0
137304	415.888 RA - Deferred Excess NPC - UT - Current	(16,126,370)	(16,126,370)	0	0	0
287896	415.875 RA - Deferred Excess NPC - UT - Noncurrent	(7,814,810)	(7,814,810)	0	0	0
137306	415.901 RA - Deferred Excess NPC - WY - Current	(8,224,943)	(8,224,943)	0	0	0
287593	415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,704,320)	(1,704,320)	0	0	0
287783	415.880 RA - Deferred Independent Evaluator Fee - UT	23,587	23,587	0	0	0
287570	415.701 RA - Deferred Intervenor Funding Grants - CA	(15,311)	(15,311)	0	0	0
287647	425.100 RA - Deferred Intervenor Funding Grants - ID	(14,812)	(14,812)	0	0	0
287640	415.680 RA - Deferred Intervenor Funding Grants - OR	(405,912)	(405,912)	0	0	0
287861	415.857 RA - Deferred Overburden Costs - ID	(96,403)	(96,403)	0	0	0

287868	415.858	RA - Deferred Overburden Costs - WY	(257,060)	(257,060)	0	0	0
137200	430.117	RA - Demand Side Management - Current	(8,122,990)	(8,122,990)	0	0	0
287614	430.100	RA - Demand Side Management - Noncurrent	(7,405,486)	(7,405,486)	0	0	0
287981	415.920	RA - Depreciation Increase - Idaho	(603,213)	(603,213)	0	0	0
287982	415.921	RA - Depreciation Increase - Utah	(801,795)	(801,795)	0	0	0
287983	415.922	RA - Depreciation Increase - Wyoming	(2,768,962)	(2,768,962)	0	0	0
287576	430.110	RA - DSM Balance Reclass	7,405,487	7,405,487	0	0	0
287648	100.120	RA - Effects of Ratemaking - Fixed Assets - Gross up	(169,267,915)	(169,267,915)	0	0	0
287946	100.105	RA - Effects of Ratemaking - WA Flowthrough	(96,685)	(96,685)	0	0	0
287840	415.410	RA - Energy West Mining	(85,327,212)	(85,327,212)	0	0	0
287634	415.300	RA - Environmental Costs	(15,746,789)	(15,746,789)	0	0	0
287591	415.301	RA - Environmental Costs - WA	538,348	538,348	0	0	0
287738	320.270	RA - FAS 158 Pension Liability	(181,073,140)	(181,073,140)	0	0	0
287739	320.280	RA - FAS 158 Post Retirement Liability	(5,723,001)	(5,723,001)	0	0	0
137328	425.102	RA - GHG Allowances - CA - Current	(1,939,547)	(1,939,547)	0	0	0
287597	415.703	RA - Goodnoe Hills Settlement - WY	(153,227)	(153,227)	0	0	0
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(11,070,491)	(11,070,491)	0	0	0
287571	415.702	RA - Lake Side Settlement - WY	(339,693)	(339,693)	0	0	0
287903	415.879	RA - Liquidation Damages - N2 - WY	(41,156)	(41,156)	0	0	0
287979	415.917	RA - Naughton Unit #3 Costs - CA	(19,363)	(19,363)	0	0	0
287974	415.916	RA - Naughton Unit #3 Costs - ID	(90,891)	(90,891)	0	0	0
287968	415.914	RA - Naughton Unit #3 Costs - UT	0	0	0	0	0
287969	415.915	RA - Naughton Unit #3 Costs - WY	0	0	0	0	0
287977	415.885	RA - Noncurrent Reclass - Other	(23,587)	(23,587)	0	0	0
137230	425.104	RA - OR Asset Sale Gain GB - Current	(54,038)	(54,038)	0	0	0
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	0	0	0	0	0
137509	415.585	RA - OR Sch 203 Black Cap Solar	(4,392)	(4,392)	0	0	0
287904	415.845	RA - OR Sch94 Distribution Safety Surcharge	139,919	139,919	0	0	0
287942	430.112	RA - Other - Balance Reclass	(320,047)	(320,047)	0	0	0
287579	415.822	RA - Pension MMT - UT	(322,405)	(322,405)	0	0	0
287972	320.285	RA - Post Employment Costs	(3,173,252)	0	0	0	(3,173,252)
287675	740.100	RA - Post Merger Loss - Reacquired Debt *NEW*	(2,726,402)	(2,726,402)	0	0	0
287588	415.831	RA - Post-Ret MMT - CA	(26,547)	(26,547)	0	0	0
287584	415.827	RA - Post-Ret MMT - OR	(293,034)	(293,034)	0	0	0

287586	415.829	RA - Post-Ret MMT - UT	(317,250)	(317,250)	0	0	0
287779	415.850	RA - Powerdale Decommissioning	(934,500)	(934,500)	0	0	0
287864	415.852	RA - Powerdale Decommissioning - ID	(59,342)	(59,342)	0	0	0
287866	415.854	RA - Powerdale Decommissioning - WA	0	0	0	0	0
287858	415.676	RA - Preferred Stock Redemption - WY	(99,394)	(99,394)	0	0	0
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(288,416)	(288,416)	0	0	0
137313	415.905	RA - REC Sales Deferral - OR - Current	0	0	0	0	0
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	0	0	0	0	0
137314	415.902	RA - REC Sales Deferral - UT - Current	(2,732,204)	(2,732,204)	0	0	0
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(4,479,213)	(4,479,213)	0	0	0
137315	415.903	RA - REC Sales Deferral - WA - Current	(699,803)	(699,803)	0	0	0
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(1,166,338)	(1,166,338)	0	0	0
137316	415.904	RA - REC Sales Deferral - WY - Current	(834,340)	(834,340)	0	0	0
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(3,405)	(3,405)	0	0	0
137323	415.908	RA - Solar Feed-in Tariff Deferral - OR - Current	(1,564,488)	(1,564,488)	0	0	0
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(341,076)	(341,076)	0	0	0
287881	415.705	RA - Tax Revenue Requirement Adj - WY	(8,364)	(8,364)	0	0	0
287899	415.878	RA - UT Liquidation Damages	(252,374)	(252,374)	0	0	0
287878	415.406	RA - Utah ECAM	0	0	0	0	0
287639	415.510	RA - WA Colstrip #3	(120,497)	(120,497)	0	0	0
287872	720.841	RA Amort - Tax PR Adj CA	0	0	0	0	0
287873	720.842	RA Amort - Tax PR Adj ID	0	0	0	0	0
287874	720.843	RA Amort - Tax PR Adj OR	(1,018,220)	(1,018,220)	0	0	0
287875	720.844	RA Amort - Tax PR Adj UT	0	0	0	0	0
287877	720.846	RA Amort - Tax PR Adj WY	0	0	0	0	0

287918	705.400	RL - Injuries & Damages Reserve - OR	0	0	0	0	0
287917	705.451	RL - Property Insurance Reserve - OR	0	0	0	0	0
287916	705.455	RL - Property Insurance Reserve - WY	(178,699)	(178,699)	0	0	0
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(32,416,108)	(32,416,108)	0	0	0
287886	415.837	RA - Frozen MTM	(46,685,346)	(46,685,346)	0	0	0
FERC 283 - Other							
287995	720.550	Accrued CIC Severance	(9,806)	0	0	0	(9,806)
287891	505.180	Accrued Insurance Premium Tax	(129,991)	(129,991)	0	0	0
287650	205.100	Coal Pile Inventory Adjustment	(3,062,782)	(3,062,782)	0	0	0
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	(1,044,529)	(1,044,529)	0	0	0
287460	720.800	FAS 158 Pension Liability	0	0	0	0	0
287661	425.360	Hermiston Swap	(1,406,355)	(1,406,355)	0	0	0
287750	425.310	Hydro Relicensing Obligation	0	0	0	0	0
287656	425.280	Joseph Settlement	(160,757)	(160,757)	0	0	0
287967	320.290	LT Prepaid IBEW 57 Pension Contribution	(223,117)	0	0	0	(223,117)
287609	105.241	Malin SHL (Tax Int. - Tax Rent + Book Depreciation)	0	0	0	0	0
137507	210.185	Prepaid Aircraft Maintenance	(4,031)	(4,031)	0	0	0
137512	320.291	Prepaid IBEW 57 Pension Contribution - Current	(1,593,942)	0	0	0	(1,593,942)
287669	210.180	Prepaid Membership Fees	(2,273,169)	(2,273,169)	0	0	0
137513	210.195	Prepaid Surety Bond	(60,245)	(60,245)	0	0	0
287665	210.130	Prepaid Taxes - ID PUC	(131,155)	(131,155)	0	0	0
287662	210.100	Prepaid Taxes - OR PUC	(327,126)	(327,126)	0	0	0
287708	210.200	Prepaid Taxes - Property Taxes	(8,301,728)	0	0	(8,301,728)	0
287664	210.120	Prepaid Taxes - UT PUC	(1,013,763)	(1,013,763)	0	0	0
137511	210.190	Prepaid Water Rights	(261,694)	(261,694)	0	0	0
287927	100.110	RA - Solar ITC Basis Adjustment - Gross-up	(31,239)	(31,239)	0	0	0
287653	425.250	TGS Buyout	(29,852)	(29,852)	0	0	0
287770	120.205	Trapper Mining Stock Basis	(1,557,524)	(1,557,524)	0	0	0
287859	910.935	Unrealized Gain/Loss from Trading Securities	(509,935)	0	0	0	(509,935)
287965	415.836	Current Asset - Frozen MTM	(68,559)	(68,559)	0	0	0
287966	415.834	Noncurrent Asset - Frozen MTM	(49,948)	(49,948)	0	0	0
287492	----	OR BETC - Purchased Credits - Non-Cash	(293,220)	(293,220)	0	0	0
Rounding			(5)	(5)			
Subtotal - p277			(633,311,644)	(619,499,864)	0	(8,301,728)	(5,510,052)
Less FASB 109 Above if not separately removed			(169,299,154)	(169,299,154)	0	0	0
Less FASB 106 Above if not separately removed			0	0	0	0	0
Total			(464,012,490)	(450,200,710)	0	(8,301,728)	(5,510,052)

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.

Total Transmission ADIT

(F)

(942,278,248)

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Justification

Severance accruals related to regular employment downsizing.
Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive).
Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination.
Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
Regulatory liability established to record the long-term portion of the BHE Incentive plan liability related to PacifiCorp employees.
Non-qualified deferred compensation plan under IRC Subsection 409A.
Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
Total unfunded pension liability as required under FAS 158.
Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory liability established to record OR Def NPC current portion.
Regulatory liability established to record WA Def NPC current portion.
Regulatory liability established to record OR REC's current portion.
Regulatory liability established to record UT REC's current portion.
Regulatory liability established to record WA REC's current portion.
Regulatory liability established to record CA solar Feed in Tariff reclass to current.

Regulatory liability established to record UT solar Feed in Tariff reclass to current.
Regulatory liability established to record current portion of reg liability for purchase of California greenhouse gas pollution emission allowances .
Regulatory liability established to record current portion of other regulatory liabilities.
Regulatory liability established as a balancing account for a pass-through benefit to Oregon customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
Regulatory liability established as a balancing account for a pass-through benefit to WA customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
Regulatory liability established to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program
Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered 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 Idaho 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 insurances claims incurred.
Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 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 retirement obligations.

Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual variable contract rate.
Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization).
Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149.
Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State net operating loss carry forward for income tax purposes.
Federal income benefit for the deduction state taxes associated with state net operating loss carry forward.
Charitable contribution carry forward for state income tax purposes.
State net operating loss carry forward for income tax purposes.
Federal income benefit for the deduction state taxes associated with state net operating loss carry forward.
Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
Oregon state income tax credit carry forward.
Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Idaho state income tax credit carry forward.
Colorado state income tax credit carry forward.
Arizona state income tax credit carry forward.
California state income tax credit carry forward.
Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
Accrued liability related to USA Power.
Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Accrued liability for royalty payments to the Mineral Management Service on coal production.
Valuation allowance against state tax credits that may not be realized before they expire.
Capital loss carry forward for income tax purposes pursuant to Internal Revenue Code Section 383.
Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
Accrued liability established to reserve for accounts receivable for which collection is not expected.
Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
Miscellaneous accrued liabilities related to Energy West Mining Company.
Miscellaneous accrued liabilities related to PacifiCorp.
Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance.
Current federal benefit of interest on corrections.
Current federal benefit of interest on position.
Current state benefit of interest on corrections.
Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.

Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.
Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015.
Accrued estimated liability for distribution projects that are estimated to not be recovered.
Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
Accrued liability for prepaid rents on company owned utility poles.
Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
Accrued liability for various reclamation costs for the site reclamation of the closed mines.
Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
Non-current federal benefit of interest on corrections.
Non-current federal benefit of interest on uncertain positions.
Non-current state benefit of interest on corrections.
Non-current state benefit of interest on uncertain positions.

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Justification

Depreciation on pollution control facilities.

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Justification

Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
Regulatory liability related to removal costs.
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 related to hydro-relicensing costs transferred to plant-in-service.
Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
Book-tax difference for book depreciation.
Book-tax difference related to land sales.
Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
Book-tax basis difference for the capitalization of vehicle depreciation.
Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
PowerTax Report #257: Transmission Book Allocation Group.
PowerTax Report #257: Intangible Book Allocation Group.
PowerTax Report #257: General Book Allocation Group.
Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
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 book purposes and are deductible for income tax purposes in the year paid and incurred.
PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established, CWIP Reserve.
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
Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
Current federal benefit of interest on corrections.
Book-tax difference for tax depreciation.
Book-tax difference related to the disposition of capital assets.
Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.

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.
Regulatory liability related to removal costs.
Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
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.
Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC 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 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.
This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
Regulatory liability related to removal costs.
Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
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.
Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
Book-tax difference related to relicensing cost for Klamath Dam.

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Justification

Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS.
Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
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 to record the pass-through benefit to Washington 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 to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates.
Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for reclass current portion of CA Deferred Excess NPC.
Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
Regulatory asset established for current portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
Regulatory asset established for current portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
Regulatory asset established for current portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.

Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
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.
Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
Regulatory asset established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow
Regulatory asset established to track the recoverable expenses associated with pension liability.
Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO ₂ e of green house gas emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
The book-tax difference resulting from this regulatory asset.
Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
Book-tax difference associated with Pollution control project costs allocated to CA.
Book-tax difference associated with Pollution control project costs - ID.
Book-tax difference associated with Pollution control project costs - UT.
Book-tax difference associated with Pollution control project costs - WY.
SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
Regulatory asset established to reclass current portion of OR asset sale gain giveback
Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
Black Cap Solar Project (Black Cap), a renewable resource, wherein PacifiCorp owns the project rights and the land under the facility, but leases the equipment.
Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year period for recovery in Oregon.
Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established as an offset to the increase in post-employment obligations.
Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.

Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
Regulatory asset established for the current portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
Regulatory asset established for current portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
Regulatory asset established to capture the current portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
Regulatory asset established for the current portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
Regulatory asset established for the current portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns.
Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM).
Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.

Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered 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 Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
Regulatory liability established to record changes in control (CIC) severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees.
Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums.
Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement.
Total unfunded pension liability as required 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 amortized over the remaining life of the plant.
Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID.
Book - tax difference on prepaid account for any major overhaul and amortization.
Prefunded contributions to Local 57 pension fund are recorded as prepaid expense.
Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the period of
Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
Book-tax difference associated with the timing of deductibility of property taxes.
Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
Regulatory asset accrued for prepaid water rights and water fees.
The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
Book-tax difference for unrealized gains and losses on deferred compensation plan investments.
Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
Book-tax difference related to the Gain on purchased Business Energy Tax Credits.

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

Line	Description (A)	Reference (B)	Total Company	Gas, Prod., Dist., or Other	Transmission Related (C)	Plant Related (D)	Labor Related (E)
1	ADIT-282	Sch. 282 Below	(4,143,593,907)	(2,899,531,284)	(1,025,162,012)	15,033,214	(233,933,825)
2	ADIT-281	Sch. 281 Below	(285,986,998)	(285,986,998)	0	0	0
3	ADIT-283	Sch. 283 Below	(491,700,316)	(481,476,388)	0	(8,370,903)	(1,853,025)
4	ADIT-190	Sch. 190 Below	590,565,251	559,970,912	88,912	0	30,505,427
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,330,715,970)	(3,107,023,758)	(1,025,073,100)	6,662,311	(205,281,423)
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	25.1543%	7.8816%
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(1,025,073,100)	1,675,856	(16,179,367)
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)					
9	Beginning of Year Total (Attachment 1)				(928,379,017)	2,137,994	(16,037,225)
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up					

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

Schedule ADIT-190

Description		A Form 1 Reference	B Total Company	C Gas, Prod, Dist Or Other Related	D Transmission Related	E Plant Related	F Labor Related
Account 190							
Employee Benefits							
137426	720.500	Accrued Severance	0	0	0	0	0
137414	505.400	Accrued Bonus	0	0	0	0	0
137415	505.600	Accrued Vacation	0	0	0	0	0
287220	720.560	Pension	42,004,416	42,004,416	0	0	0
287300	920.182	LTIP - non current	3,220,027	0	0	0	3,220,027
287323	505.400	Bonus Liab. Elec. - Cash Basis (2.5 mos)	3,921				3,921
287324	720.200	Deferred Comp. Accrual	3,670,279	0	0	0	3,670,279
287326	720.500	Severance Accrual - Cash Basis	442,834				442,834
287327	720.300	Pension/Retirement Accrual	831,362	831,362	0	0	0
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	9,948,038				9,948,038
287373	910.580	Wasach workers comp reserve	1,178,955	0	0	0	1,178,955
287399	920.150	FAS 112 Book Reserve - Post	12,011,447	0	0	0	12,011,447
287413	720.550	Accrued CIC Severance	0	0	0	0	0
287447	720.830	Western Coal Carr Ret Med Accrual	4,474,803	0	0	0	4,474,803
287460	720.800	FAS 158 Pension Liability	70,991,353	70,991,353	0		0
287461	720.810	FAS 158 Post-Retirement Liability	22,957,226	22,957,226	0	0	0
287462	720.820	FAS 158 SERP Liability	22,496,865	22,496,865	0	0	0
FAS 133 Derivatives:							
137238	730.110	FAS 133 Derivatives - Current	0	0	0	0	0
137233	415.838	Curr Liab - Frozen MTM	0	0	0	0	0
287336	730.120	FAS 133 Derivatives - Book	51,737,911	51,737,911	0	0	0
287249	415.839	NonCurr Liab - Frozen MTM	41,823,354	41,823,354	0	0	0

Regulatory Liabilities:							
137203	705.514	RL OR Def NPC - Current	0	0			
137205	705.518	RL WA Def NPC - Current	0	0	0	0	0
137213	705.525	RL OR RECs in Rate - Current	0	0	0	0	0
137214	705.522	RL UT RECs in Rate - Current	0	0	0	0	0
137215	705.523	RL WA RECs in Rate - Current	0	0	0	0	0
137221	705.526	RL CA Solar Feed-in Tariff - Current	0	0	0	0	0
137224	705.530	RL UT Solar Feed-in Tariff - Current	0	0	0	0	0
137228	705.536	RL CA GHG RL - C	0	0	0	0	0
137229	705.537	RL Other Reg Liabilities - Current	0	0	0	0	0
137232	415.700	RL - BPA Balancing Acct OR	0	0	0	0	0
137234	425.381	RL - BPA Balancing Acct ID	0	0	0	0	0
137237	715.720	RL - BPA Balancing Acct WA	0	0	0	0	0
137241	705.241	RL-Alt Rate Energy Prgm CA	0	0	0	0	0
137300	610.144	Reg Liability Current - DSM	0	0	0	0	0
137416	610.142	RL - UT Home Energy	0	0	0	0	0
137417	610.143	RL - WA Low Energy Program	0	0	0	0	0
137418	705.265	RL - OR Energy Conserv Chrg	0	0	0	0	0
137419	705.270	RL - Blue Sky OR	0	0	0	0	0
137420	705.271	RL - Blue Sky WA	0	0	0	0	0
137421	705.272	RL - Blue Sky CA	0	0	0	0	0
137422	705.273	RL - Blue Sky UT	0	0	0	0	0
137423	705.274	RL - Blue Sky ID	0	0	0	0	0
137424	705.275	RL - Blue Sky WY	0	0	0	0	0
137425	705.600	RL - OR 2012 GRC Giveback	0	0	0	0	0
287213	425.381	RL - BPA Balance Act - ID	1,382,645	1,382,645	0	0	0
287225	605.103	ARO/Reg Diff - Trojan - WA	(101,882)	(101,882)	0	0	0
287227	705.531	RL UT Solar Feed-in Tariff - NC	5,250,566	5,250,566	0	0	0
287229	705.527	RL CA Solar Feed-in Tariff - NC	580,673	580,673	0	0	0
287231	705.519	RL WA Def NPC - Noncurrent	50,161	50,161	0	0	0
287233	705.515	RL - Deferred Excess NPC - OR - noncurrent	4,477,257	4,477,257	0	0	0
287237	705.755	RL-Noncurrent Reclass-Other	0	0	0	0	0

287238	705.420	RL - CA GHG Allowance Rev	272,633	272,633	0	0	0
287239	705.600	RL - OR 2012 GRC Giveback	0	0	0	0	0
287253	705.400	Reg Lia - OR Inj & Dam Reserve	1,981,034	1,981,034			
287255	705.451	Reg Lia - OR Property Ins Reserve	0	0	0	0	0
287257	705.453	Reg Lia - ID Property Ins Reserve	187,733	187,733	0	0	0
287258	705.454	Reg Lia - UT Property Ins Reserve	1,627,276	1,627,276	0	0	0
287262	100.100	RL ITC	3,782,270	3,782,270	0	0	0
287268	415.706	RL - 50% Bonus Tax Depr - WY	367,689	367,689	0	0	0
287274	705.261	RL - Sale of RECs - OR	12,666	12,666	0	0	0
287284	610.147	Reg Liability-Other - Balance Reclass	27,902	27,902	0	0	0
287288	415.804	RTO Grid West N/R - OR	0	0	0	0	0
287299	705.265	RL - OR Energy Conserv Chrg	888,964	888,964	0	0	0
287304	610.146	OR Reg Asset/Liab Cons	(27,906)	(27,906)	0	0	0
287312	105.400	ARO Reg Liabilities	1,507,576	1,507,576	0	0	0
287316	715.720	NW Power Act - WA	20,735	20,735	0	0	0
287320	910.560	SMUD Revenue Imputation-UT	0	0	0	0	0
287374	100.105	Income Tax WA Flow-through	367,431	367,431	0	0	0
287438	415.800	RTO Grid West N/R Allowance	0	0	0	0	0
287439	415.805	RTO Grid West Notes Rec - WY	0	0	0	0	0
287440	415.806	RTO Grid West Notes Rec - ID	0	0	0	0	0
287441	605.100	Trojan Decom Cost-Regulatory Asset	2,111,845	2,111,845	0	0	0
287442	610.135	SB 1149 Costs	0	0	0	0	0
287445	610.142	RL - UT Home Energy LifeLine	480,062	480,062	0	0	0
287453	610.143	RL - WA Low Energy Program	612,722	612,722	0	0	0
287473	705.270	RL - Blue Sky Program OR	1,137,852	1,137,852	0	0	0
287474	705.271	RL - Blue Sky Program WA	78,540	78,540	0	0	0
287475	705.272	RL - Blue Sky Program CA	68,469	68,469	0	0	0
287476	705.273	RL - Blue Sky Program UT	1,741,740	1,741,740	0	0	0
287477	705.274	RL - Blue Sky Program ID	59,702	59,702	0	0	0
287478	705.275	RL - Blue Sky Program WY	183,700	183,700	0	0	0

287486	415.926	RL - Depre	703,968	703,968	0	0	0
287487	415.927	RL - Depre	101,835	101,835	0	0	0
State Carryforwards							
137402	DTA NOL Carryforward State Current		0	0	0	0	0
137403	DTA State NOL Fed Detriment - Current		0	0	0	0	0
287280	DTA State Charitable Contribution Limit		324,818	324,818	0	0	0
287437	DTA Net Operating Loss Carryforwrd-State		79,821,041	79,821,041	0	0	0
287449	DTA Federal Detriment of State NOL		(28,051,051)	(28,051,051)	0	0	0
287371	DTA 930.100 Oregon BETC Credits		2,104,918	2,104,918	0	0	0
287491	DTA BETC Purchased Credits		2,136,632	2,136,632	0	0	0
287497	DTA BETC Purchased Gain		837,770	837,770	0	0	0
287494	DTA Idaho ITC Carryforward		11,092,612	11,092,612	0	0	0
287269	DTA Colorado Tax Credit Carryforward		185,148	185,148	0	0	0
287275	DTA AZ State Tax Credit Carryforward		0	0	0	0	0
287281	DTA CA AMT Credit Carryforward		320,577	320,577	0	0	0
Loss Contingencies							
137510	415.815	Ins Resv	0	0	0	0	0
287970	415.815	Ins Rec Accrual	(10,338,412)	(10,338,412)	0	0	0
287498	425.140	USA Power Accrual	46,142,255	46,142,255	0	0	0
287341	910.530	Injuries & Damages	20,414,768	20,414,768	0	0	0
Asset Retirement Obligations							
287339	105.400	FAS 143 ARO Liability	80,689,134	80,689,134	0	0	0
Other Deferred Assets:							
137235	505.125	Accrued Royalties	0	0	0	0	0
137400	-----	Valuation Allowance for DTA - Current	0	0	0	0	0
137404	105.154	Section 383 capital loss CF	0	0	0	0	0
137405	205.025	PMI Fuel Cost Adjustment	0	0	0	0	0
137406	205.200	M&S Inventory Write-off	0	0	0	0	0
137408	220.100	Bad Debts Allowance - Cash	0	0	0	0	0
137409	425.320	N Umpqua Settlement Agmt	0	0	0	0	0
137410	505.100	Energy West Accrued Liab	0	0	0	0	0
137412	505.150	Misc Current & Accrued Liab	0	0	0	0	0
137413	505.160	CA PUC Fee	0	0	0	0	0
137807	-----	Curr def fed tax corr ben of int	0	0	0	0	0
137817	-----	Curr def fed tax unc tax pos ben of int	0	0	0	0	0
137827	-----	Curr def state tax corr ben of int	0	0	0	0	0
287210	505.115	Sales & Use Tax Audit Exp	95,248	95,248	0	0	0
287211	425.226	Deferred Revenue - Other	36,370	36,370	0	0	0
287214	910.245	Contra Rec Joint Owners	1,916,350	1,916,350	0	0	0
287216	605.715	Trapper Mine Contract Oblig	2,172,294	2,172,294	0	0	0
287217	910.937	LTIP Mark to Mkt Gain/Loss	29,926	0	0	0	29,926
287218	715.805	Eagle Mtn Contract Liab	1,558,982	1,558,982	0	0	0
287219	715.810	Chehalis Mitigation Oblig	505,903	505,903	0	0	0
287240	605.301	Environmental Liab- Reg	8,705,238	8,705,238	0	0	0
287241	605.302	Environmental Liab- NonReg	1,124,314	1,124,314	0	0	0
287270	-----	Valuation Allowance for DTA	(9,734,227)	(9,734,227)	0	0	0
287289	425.130	Rogue River-Habitat Enhance	7,549	7,549	0	0	0
287290	425.150	Lewis River- LWD Fund Liab	371,174	371,174	0	0	0
287297	505.155	Deferred Revenue - Citibank	43,443	43,443	0	0	0

287298	205.210	ERC Impairment Reserve	774,200	774,200	0	0	0
287321	100.100	ITC	7,021,449	7,021,449	0	0	0
287337	715.105	MCI F.O.G. Wire Lease	211,623	211,623	0	0	0
287338	415.110	Def Reg Asset-Transmission	88,912	0	88,912	0	0
287340	220.100	Bad Debts Allowance - Cash Basis	2,963,607	2,963,607	0	0	0
287343	415.120	Def Reg Asset-Foote Creek Contract	0	0	0	0	0
287344	715.800	Redding Contract - Prepaid	0	0	0	0	0
287345	145.030	Distribution O&M Amort of W	0	0	0	0	0
287349	505.100	Energy West Accrued Liab	245,130	245,130	0	0	0
287354	505.150	Misc Current & Accrued Liab	2,196,563	2,196,563	0	0	0
287357	425.200	Other Environmental Liabili	0	0	0	0	0
287370	425.215	Unearned Joint Use Pole Con	1,087,114	1,087,114	0	0	0
287391	425.320	N Umpqua Settlement Agmt	9,535,235	9,535,235	0	0	0
287392	425.120	Bear River Settlement Agreement	6,355,113	6,355,113	0	0	0
287393	425.110	Tenant Lease Allowances	344,187	344,187	0	0	0
287415	205.200	M&S Inventory Write-off	1,115,470	1,115,470	0	0	0
287417	605.710	Reverse Accrued Final Reclamation	3,717,365	3,717,365	0	0	0
287430	505.125	Accrued Royalties	639,167	639,167	0	0	0
287479	105.221	Safe Harbor Leases - Cholla	37,185,543	37,185,543	0	0	0
287482	205.025	PMI Fuel Cost Adjustment	1,144,547	1,144,547	0	0	0
287489	910.515	Deseret Settlement Rec	166,367	166,367	0	0	0
287807	-----	Non-curr def fed tax cor ben of int	418,227	418,227	0	0	0
287817	-----	Non-curr def fed unc tax pos ben of int	624,675	624,675	0	0	0
287827	-----	Non-curr def sta tax cor ben of int	54,251	54,251	0	0	0
287837	-----	Non-curr def sta unc tax pos ben of int	81,030	81,030	0	0	0
Rounding			6	6			
Subtotal - p234			606,211,204	571,142,062	88,912	0	34,980,230
Less FASB 109 Above if not separately removed			11,171,150	11,171,150	0	0	0
Less FASB 106 Above if not separately removed			4,474,803	0	0	0	4,474,803
Total			590,565,251	559,970,912	88,912	0	30,505,427

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

PacifiCorp

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

Account 281	A	B	C	D	E	F
Electric:						
287960	----- Accelerated Pollution Control Facilities Depreciation	(285,986,998)	(285,986,998)	0	0	0
Rounding						
Subtotal - p273		(285,986,998)	(285,986,998)	0	0	0
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total		(285,986,998)	(285,986,998)	0	0	0

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

PacifiCorp

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

Schedule ADIT-282

A			B	C	D	E	F
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related
Account 282							
287605	105.147	§1031 Exchange	(172,878)	(172,878)	0	0	0
287599	105.160	§1031 Exchange Normalization Adjustment	(6,993,724)	(6,993,724)	0	0	0
287766	610.101	Amortization NOPAs 99-00 RAR	163,620	163,620	0	0	0
287610	105.403	ARO Removal Costs	(57,491,583)	(57,491,583)	0	0	0
287605	105.142	Avoided Costs	225,516,549	225,516,549	0	0	0
287704	105.143	Basis Intangible Difference	(1,425,624)	0	0	(1,425,624)	0
287753	110.100	Book Cost Depletion	0	0	0	0	0
287605	105.120	Book Depreciation	2,677,461,845	2,677,461,845	0	0	0
287605	105.470	Book Fixed Asset Gain/Loss	29,490,870	29,490,870	0	0	0
287605	105.146	Capitalization of Test Energy	5,238,233	5,238,233	0	0	0
287605	105.137	Capitalized Depreciation	(22,208,480)	(22,208,480)	0	0	0
287605	105.100	Capitalized labor and benefit costs	24,532,326	24,532,326	0	0	0
287605	105.101	Capitalized labor costs - Medicare Subsidy	2,415,886	2,415,886	0	0	0
287605		Direct Assignment: Transmission Fixed Assets	0	1,032,155,736	(1,032,155,736)	0	0
287605		Direct Assignment: Intangible Fixed Assets	0	44,828,256	0	0	(44,828,256)
287605		Direct Assignment: General Fixed Assets	0	189,105,569	0	0	(189,105,569)
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(4,082,623)	0	0	(4,082,623)	0
287608	105.223	Cholla SHL NOPA (Lease Amortization)	1,308,621	0	0	1,308,621	0
287605	105.165	Coal Mine Development	(4,834,889)	(4,834,889)	0	0	0
287605	105.170	Coal Mine Extension Costs	(5,858,660)	(5,858,660)	0	0	0
287605	105.153	Contract LiabilityBasis Adj - Chehalis	(505,903)	(505,903)	0	0	0
287605	105.151	Contract LiabilityBasis Adj - Eagle Mountain	(2,995,765)	(2,995,765)	0	0	0
287605	105.130	Contribution in Aid of Construction	302,715,578	302,715,578	0	0	0
287605	105.175	Cost of Removal	(234,995,360)	(234,995,360)	0	0	0
287224	145.030	CWIP Reserve	732,574	732,574	0	0	0
287605	105.141	Debt AFUDC	(234,633,452)	(234,633,452)	0	0	0
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(97,546,853)	(97,546,853)	0	0	0
287605	105.139	Equity AFUDC	(92,316,928)	(92,316,928)	0	0	0

287928	425.310	Hydro Relicensing Obligation	(7,734,136)	(7,734,136)	0	0	0
287605	----	Federal Tax Bonus Depreciation	0	0	0	0	0
287605	105.125	Tax Depreciation	(6,239,283,262)	(6,239,283,262)	0	0	0
287605	105.152	Tax Fixed Asset Gain/Loss	(85,653,467)	(85,653,467)	0	0	0
287605	105.129	Fixed Assets - State Modifications	19,232,840	0	0	19,232,840	0
287605	105.148	Mine Safety Sec. 179E Election	(473,124)	(473,124)	0	0	0
287929	105.460	Non-ARO Removal Costs	(344,200,159)	(344,200,159)	0	0	0
287740	110.200	Percentage Depletion - Temp	0	0	0	0	0
287605	320.210	R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	0
287648	100.120	RA - Effects of Ratemaking - Fixed Assets	(271,073,480)	(271,073,480)	0	0	0
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(48,855)	(48,855)	0	0	0
287605	105.159	Reclass to §1031 Exchange Normalization Adj	6,993,724	0	6,993,724	0	0
287605	105.131	Reclass to Pollution Control Facilities Depreciation	285,986,998	285,986,998	0	0	0
287605	105.140	Reimbursements	31,280,790	31,280,790	0	0	0
287605	105.122	Repairs Deduction	(415,979,683)	(415,979,683)	0	0	0
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(473,513)	(473,513)	0	0	0
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(3,425,271)	(3,425,271)	0	0	0
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(1,015,618)	(1,015,618)	0	0	0
287313	105.450	RL - Non-ARO Liability	344,200,159	344,200,159	0	0	0
287605	105.135	Safe Harbor Lease Rate Differential	318,615	318,615	0	0	0
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(238,585,871)	(238,585,871)	0	0	0
287605	105.116	Solar ITC Basis Adjustment	(4,409)	(4,409)	0	0	0
287771	110.205	Tax Depletion-SRC	273,913	273,913	0	0	0
287301	105.471	UT Klamath Relicensing Costs	13,399,273	13,399,273	0	0	0
		Rounding	2	2			
Subtotal - p275			(4,414,667,387)	(3,170,604,764)	(1,025,162,012)	15,033,214	(233,933,825)
Less FASB 109 Above if not separately removed			(271,073,480)	(271,073,480)	0	0	0
Less FASB 106 Above if not separately removed			0	0	0	0	0
Total			(4,143,593,907)	(2,899,531,284)	(1,025,162,012)	15,033,214	(233,933,825)

Instructions for Account 282:

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

PacifiCorp

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

A			B	C	D	E	F
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related
Account 283							
FERC 283 - Regulatory Assets							
287847	415.423	Contra RA - PP&E Deer Creek	0	0	0	0	0
287849	415.424	Contra RA - Deer Creek Abandonment	9,454,496	9,454,496	0	0	0
287841	415.411	Contra RA - Deer Creek Abandonment - CA	755,848	755,848	0	0	0
287842	415.412	Contra RA - Deer Creek Abandonment - ID	9,453	9,453	0	0	0
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,171,183	1,171,183	0	0	0
287844	415.414	Contra RA - Deer Creek Abandonment - UT	350,522	350,522	0	0	0
287845	415.415	Contra RA - Deer Creek Abandonment - WA	3,390,224	3,390,224	0	0	0
287846	415.416	Contra RA - Deer Creek Abandonment - WY	142,575	142,575	0	0	0
287850	415.425	Contra RA - UMWA Pension	1,568,602	1,568,602	0	0	0
287851	415.417	Contra RA - UMWA Pension - CA	661,368	661,368	0	0	0
287855	415.421	Contra RA - UMWA Pension - WA	2,966,452	2,966,452	0	0	0
287747	705.240	RA - Alt Rate for Energy Program (CARE) - CA	(1,173)	(1,173)	0	0	0
287642	105.401	RA - ARO	(24,705,126)	(24,705,126)	0	0	0
287911	415.699	RA - BPA Balancing Account - OR	(736,045)	(736,045)	0	0	0
137337	715.721	RA - BPA Balancing Account - WA	0	0	0	0	0
287997	415.862	RA - CA Mobile Home Park Conversion	(656)	(656)	0	0	0
287984	415.923	RA - Carbon Unrecovered Plant - ID	(908,241)	(908,241)	0	0	0
287985	415.924	RA - Carbon Unrecovered Plant - UT	(6,536,379)	(6,536,379)	0	0	0
287986	415.925	RA - Carbon Unrecovered Plant - WY	(2,197,719)	(2,197,719)	0	0	0
287760	415.896	RA - Chehalis Generating Facility Deferral - WA	0	0	0	0	0
287635	415.500	RA - Cholla Plant Transaction Costs	(674,454)	(674,454)	0	0	0
287947	415.501	RA - Cholla Plant Transaction Costs - ID	19,813	19,813	0	0	0
287948	415.502	RA - Cholla Plant Transaction Costs - OR	32,335	32,335	0	0	0
287949	415.503	RA - Cholla Plant Transaction Costs - WA	58,291	58,291	0	0	0
287581	415.824	RA - Contra Pension MMT & CTG - CA	104,654	104,654	0	0	0
287577	415.820	RA - Contra Pension MMT & CTG - OR	1,155,189	1,155,189	0	0	0
137201	415.869	RA - Deferred Excess NPC - CA - Current	0	0	0	0	0
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(2,427,280)	(2,427,280)	0	0	0
137302	415.886	RA - Deferred Excess NPC - ID - Current	0	0	0	0	0

287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(8,499,708)	(8,499,708)	0	0	0
137304	415.888	RA - Deferred Excess NPC - UT - Current	0	0	0	0	0
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(15,342,961)	(15,342,961)	0	0	0
137306	415.901	RA - Deferred Excess NPC - WY - Current	0	0	0	0	0
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(6,231,563)	(6,231,563)	0	0	0
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	0	0	0	0	0
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(15,334)	(15,334)	0	0	0
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(10,196)	(10,196)	0	0	0
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(547,617)	(547,617)	0	0	0
287861	415.857	RA - Deferred Overburden Costs - ID	(115,118)	(115,118)	0	0	0
287868	415.858	RA - Deferred Overburden Costs - WY	(319,659)	(319,659)	0	0	0
137200	430.117	RA - Demand Side Management - Current	0	0	0	0	0
287614	430.100	RA - Demand Side Management - Noncurrent	(6,945,743)	(6,945,743)	0	0	0
287981	415.920	RA - Depreciation Increase - Idaho	(1,236,793)	(1,236,793)	0	0	0
287982	415.921	RA - Depreciation Increase - Utah	(753,202)	(753,202)	0	0	0
287983	415.922	RA - Depreciation Increase - Wyoming	(2,601,146)	(2,601,146)	0	0	0
287576	430.110	RA - DSM Balance Reiclass	0	0	0	0	0
287648	100.120	RA - Effects of Ratemaking - Fixed Assets - Gross up	(165,796,539)	(165,796,539)	0	0	0
287946	100.105	RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0	0
287840	415.410	RA - Energy West Mining	(91,185,789)	(91,185,789)	0	0	0
287634	415.300	RA - Environmental Costs	(17,501,976)	(17,501,976)	0	0	0
287591	415.301	RA - Environmental Costs - WA	616,855	616,855	0	0	0
287738	320.270	RA - FAS 158 Pension Liability	(180,677,865)	(180,677,865)	0	0	0
287739	320.280	RA - FAS 158 Post Retirement Liability	(6,352,161)	(6,352,161)	0	0	0
137328	425.102	RA - GHG Allowances - CA - Current	0	0	0	0	0
287975	415.655	RA - GHG Allowances - CA - Non Current	(302,328)	(302,328)	0	0	0
287597	415.703	RA - Goodnoe Hills Settlement - WY	(145,162)	(145,162)	0	0	0
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(9,931,905)	(9,931,905)	0	0	0
287571	415.702	RA - Lake Side Settlement - WY	(329,321)	(329,321)	0	0	0
287903	415.879	RA - Liquidation Damages - N2 - WY	(38,990)	(38,990)	0	0	0
287979	415.917	RA - Naughton Unit #3 Costs - CA	0	0	0	0	0

287974	415.916	RA - Naughton Unit #3 Costs - ID	0	0	0	0	0
287968	415.914	RA - Naughton Unit #3 Costs - UT	0	0	0	0	0
287969	415.915	RA - Naughton Unit #3 Costs - WY	0	0	0	0	0
287977	415.885	RA - Noncurrent Reclass - Other	0	0	0	0	0
137230	425.104	RA - OR Asset Sale Gain GB - Current	0	0	0	0	0
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	0	0	0	0	0
137509	415.585	RA - OR Sch 203 Black Cap Solar	0	0	0	0	0
287904	415.845	RA - OR Sch94 Distribution Safety Surcharge	0	0	0	0	0
287942	430.112	RA - Other - Balance Reclass	(27,905)	(27,905)	0	0	0
287579	415.822	RA - Pension MMT - UT	(214,937)	(214,937)	0	0	0
287972	320.285	RA - Post Employment Costs	(1,296,870)	0	0	0	(1,296,870)
287675	740.100	RA - Post Merger Loss - Reacquired Debt *NEW*	(2,410,570)	(2,410,570)	0	0	0
287588	415.831	RA - Post-Ret MMT - CA	(19,910)	(19,910)	0	0	0
287584	415.827	RA - Post-Ret MMT - OR	(219,775)	(219,775)	0	0	0
287586	415.829	RA - Post-Ret MMT - UT	(211,500)	(211,500)	0	0	0
287779	415.850	RA - Powerdale Decommissioning	0	0	0	0	0
287864	415.852	RA - Powerdale Decommissioning - ID	(49,392)	(49,392)	0	0	0
287866	415.854	RA - Powerdale Decommissioning - WA	0	0	0	0	0
287858	415.676	RA - Preferred Stock Redemption - WY	(88,600)	(88,600)	0	0	0
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(257,095)	(257,095)	0	0	0
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(41,276)	(41,276)	0	0	0
287932	415.894	RA - REC Sales Deferral - CA	(18,715)	(18,715)	0	0	0
137313	415.905	RA - REC Sales Deferral - OR - Current	0	0	0	0	0
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	0	0	0	0	0
137314	415.902	RA - REC Sales Deferral - UT - Current	0	0	0	0	0
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(4,309,106)	(4,309,106)	0	0	0
137315	415.903	RA - REC Sales Deferral - WA - Current	0	0	0	0	0
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(1,203,000)	(1,203,000)	0	0	0
137316	415.904	RA - REC Sales Deferral - WY - Current	0	0	0	0	0

287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(232,974)	(232,974)	0	0	0
137323	415.908	RA - Solar Feed-in Tariff Deferral - OR - Current	0	0	0	0	0
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(2,025,105)	(2,025,105)	0	0	0
287881	415.705	RA - Tax Revenue Requirement Adj - WY	(1,673)	(1,673)	0	0	0
287899	415.878	RA - UT Liquidation Damages	(239,091)	(239,091)	0	0	0
287878	415.406	RA - Utah ECAM	0	0	0	0	0
287906	415.863	RA - UT Subscriber Solar Program	(8,229)	(8,229)	0	0	0
287639	415.510	RA - WA Colstrip #3	(100,691)	(100,691)	0	0	0
287872	720.841	RA Amort - Tax PR Adj CA	0	0	0	0	0
287873	720.842	RA Amort - Tax PR Adj ID	0	0	0	0	0
287857	415.545	RA - WA Merwin Project	(61,703)	(61,703)	0	0	0
287874	720.843	RA Amort - Tax PR Adj OR	(678,813)	(678,813)	0	0	0
287875	720.844	RA Amort - Tax PR Adj UT	0	0	0	0	0
287877	720.846	RA Amort - Tax PR Adj WY	0	0	0	0	0
287918	705.400	RL - Injuries & Damages Reserve - OR	0	0	0	0	0
287848	320.281	RA - Post Retirement Settlement Loss	(2,859,935)	(2,859,935)	0	0	0
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(82,356)	(82,356)	0	0	0
287934	320.283	RA - Post Retirement Settlement Loss - CC -WY	(33,768)	(33,768)	0	0	0
287917	705.451	RL - Property Insurance Reserve - OR	(180,148)	(180,148)	0	0	0
287916	705.455	RL - Property Insurance Reserve - WY	(46,513)	(46,513)	0	0	0
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(50,301,132)	(50,301,132)	0	0	0
287886	415.837	RA - Frozen MTM	(41,773,405)	(41,773,405)	0	0	0
FERC 283 - Other							
287995	720.550	Accrued CIC Severance	0	0	0	0	0
287891	505.180	Accrued Insurance Premium Tax	0	0	0	0	0
287650	205.100	Coal Pile Inventory Adjustment	(473,638)	(473,638)	0	0	0
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	(522,265)	(522,265)	0	0	0
287460	720.800	FAS 158 Pension Liability	0	0	0	0	0
287661	425.360	Hermiston Swap	(1,341,196)	(1,341,196)	0	0	0
287750	425.310	Hydro Relicensing Obligation	0	0	0	0	0
287656	425.280	Joseph Settlement	(108,620)	(108,620)	0	0	0
287967	320.290	LT Prepaid IBEW 57 Pension Contribution	(322,659)	0	0	0	(322,659)
287609	105.241	Main SHL (Tax Int. - Tax Rent + Book Depreciation)	0	0	0	0	0
137507	210.185	Prepaid Aircraft Maintenance	0	0	0	0	0
137512	320.291	Prepaid IBEW 57 Pension Contribution - Current	0	0	0	0	0
287669	210.180	Prepaid Membership Fees	(2,804,352)	(2,804,352)	0	0	0
287909	210.195	Prepaid Surety Bond	(60,245)	(60,245)	0	0	0
287665	210.130	Prepaid Taxes - ID PUC	(132,523)	(132,523)	0	0	0
287662	210.100	Prepaid Taxes - OR PUC	(332,528)	(332,528)	0	0	0
287708	210.200	Prepaid Taxes - Property Taxes	(8,370,903)	0	0	(8,370,903)	0
287664	210.120	Prepaid Taxes - UT PUC	(1,033,503)	(1,033,503)	0	0	0
287908	210.190	Prepaid Water Rights	(320,247)	(320,247)	0	0	0

287927	100.110	RA - Solar ITC Basis Adjustment - Gross-up	(29,881)	(29,881)	0	0	0
287653	425.250	TGS Buyout	(23,980)	(23,980)	0	0	0
287770	120.205	Trapper Mining Stock Basis	(1,469,056)	(1,469,056)	0	0	0
287859	910.935	Unrealized Gain/Loss from Trading Securities	(233,496)	0	0	0	(233,496)
287965	415.836	Current Asset - Frozen MTM	(49,948)	(49,948)	0	0	0
287966	415.834	Noncurrent Asset - Frozen MTM	0	0	0	0	0
287492	- - - -	OR BETC - Purchased Credits - Non-Cash	(293,220)	(293,220)	0	0	0
Rounding			0	0			
Subtotal - p277			(657,526,736)	(647,302,808)	0	(8,370,903)	(1,853,025)
Less FASB 109 Above if not separately removed			(165,826,420)	(165,826,420)	0	0	0
Less FASB 106 Above if not separately removed			0	0	0	0	0
Total			(491,700,316)	(481,476,388)	0	(8,370,903)	(1,853,025)

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.

Total Transmission ADIT

(F)

(1,039,576,610)

(942,278,248)

(990,927,429)

G

Justification

Severance accruals related to regular employment downsizing.
Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive).
Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination.
Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
Non-qualified deferred compensation plan under IRC Subsection 409A.
Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
Total unfunded pension liability as required under FAS 158.
Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.

Regulatory liability established to record OR Def NPC current portion.
Regulatory liability established to record WA Def NPC current portion.
Regulatory liability established to record OR REC's current portion.
Regulatory liability established to record UT REC's current portion.
Regulatory liability established to record WA REC's current portion.
Regulatory liability established to record CA solar Feed in Tariff reclass to current.
Regulatory liability established to record UT solar Feed in Tariff reclass to current.
Regulatory liability established to record current portion of regulatory liability for purchase of California greenhouse gas pollution emission allowances.
Regulatory liability established to record current portion of other regulatory liabilities.
Regulatory liability established as a balancing account for a pass-through benefit to Oregon customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
Regulatory liability established as a balancing account for a pass-through benefit to WA customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
Regulatory liability established to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
Regulatory liability established to record UT solar Feed in Tariff.
Regulatory liability established to record CA solar Feed in Tariff.
Regulatory liability established to record WA Def NPC.
Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.

Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State net operating loss carryforward for income tax purposes.
Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
Charitable contribution carryforward for state income tax purposes.
State net operating loss carryforward for income tax purposes.
Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
Oregon state income tax credit carryforward.
Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Idaho state income tax credit carryforward.
Colorado state income tax credit carryforward.
Arizona state income tax credit carryforward.
California state income tax credit carryforward.
Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
Accrued liability related to USA Power.
Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Accrued liability for royalty payments to the Mineral Management Service on coal production.
Valuation allowance against state tax credits that may not be realized before they expire.
Capital loss carryforward for income tax purposes pursuant to Internal Revenue Code Section 383.
Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
Accrued liability established to reserve for accounts receivable for which collection is not expected.
Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
Miscellaneous accrued liabilities related to Energy West Mining Company.
Miscellaneous accrued liabilities related to PacifiCorp.
Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance.
Current federal benefit of interest on corrections.
Current federal benefit of interest on position.
Current state benefit of interest on corrections.
Accrual to reserve for sales and use tax.
Advanced payments recognized for tax and not for book.
Reserve against receivable due from joint owners.
Accrued final reclamation expenditures for the Trapper mine.
To record unrealized gains/losses from the long term incentive plan.
Eagle Mountain contract liabilities not currently deductible for income tax purposes.
Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
Valuation allowance against items that may not be realized before they expire.
Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license. PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.

The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
Accrued liability established to reserve for accounts receivable for which collection is not expected.
Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.
Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015.
Accrued estimated liability for distribution projects that are estimated to not be recovered.
Miscellaneous accrued liabilities related to Energy West Mining Company.
Miscellaneous accrued liabilities related to PacifiCorp.
Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
Accrued liability for prepaid rents on company owned utility poles.
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 settlement obligations.
Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
Accrued liability for various reclamation costs for the site reclamation of the closed mines.
Accrued liability for royalty payments to the Mineral Management Service on coal production.
Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
Non-current federal benefit of interest on corrections.
Non-current federal benefit of interest on uncertain positions.
Non-current state benefit of interest on corrections.
Non-current state benefit of interest on uncertain positions.

G

Justification

Depreciation on pollution control facilities.

G

Justification

Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
Exclusion of ADIT from §1031 Exchange due pursuant to the income tax normalization rules.
Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
Regulatory liability related to removal costs.
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 related to hydro-relicensing costs transferred to plant-in-service.
Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
Book-tax difference for book depreciation.
Book-tax difference related to land sales.
Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
Book-tax basis difference for the capitalization of vehicle depreciation.
Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
PowerTax Report #257: Transmission Book Allocation Group.
PowerTax Report #257: Intangible Book Allocation Group.
PowerTax Report #257: General Book Allocation Group.
Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
Book-tax basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
Eagle Mountain contract liabilities not currently deductible for income tax purposes.
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 book purposes and are deductible for income tax purposes in the year paid and incurred.
PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established, CWIP Reserve.
Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.

PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
Current federal benefit of interest on corrections.
Book-tax difference for tax depreciation.
book-tax difference related to the disposition of capital assets.
Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
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.
Regulatory liability related to removal costs.
Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
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.
Reclass to separately state the exclusion of ADIT from §1031 Exchange pursuant to the income tax normalization rules.
Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC 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 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.
This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
Regulatory liability related to removal costs.
Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
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.
Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
Book-tax difference related to relicensing cost for Klamath Dam.

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Justification

Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS.
Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA 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 disposition.
Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
Regulatory asset to record the pass-through benefit to Washington 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.
Balancing account to record the program costs for the conversion of metered mobile home parks to direct utility service.
Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates.
Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for reclass current portion of CA Deferred Excess NPC.
Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
Regulatory asset established for current portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.

Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
Regulatory asset established for current portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
Regulatory asset established for current portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
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.
Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
Regulatory asset established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
Regulatory asset established to track the recoverable expenses associated with pension liability.
Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO ₂ e of green house gas emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO ₂ e of green house gas (GHG) emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
The book-tax difference resulting from this regulatory asset.
Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
Book-tax difference associated with Pollution control project costs allocated to CA.

Book-tax difference associated with Pollution control project costs - ID.
Book-tax difference associated with Pollution control project costs - UT.
Book-tax difference associated with Pollution control project costs - WY.
SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
Regulatory asset established to reclass current portion of OR asset sale gain giveback.
Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback.
Black Cap Solar Project (Black Cap), a renewable resource, wherein PacifiCorp owns the project rights and the land under the facility, but leases the equipment.
Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year period for recovery in Oregon.
Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established as an offset to the increase in post-employment obligations.
Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
Reg Asset established to record Washington's portion of stock redemption costs.
Deferral of California prepaid renewable energy credit (REC) purchases in compliance with the Renewable Portfolio Standard (RPS).
Regulatory asset established for the current portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
Regulatory asset established for current portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
Regulatory asset established to capture the current portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
Regulatory asset established for the current portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.

Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
Regulatory asset established for the current portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns.
Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM).
Regulatory asset established for the UT Subscriber Solar Program.
Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
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 Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
Regulatory liability established to record changes in control (CIC) severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees.
Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums.
Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement.
Total unfunded pension liability as required 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 amortized over the remaining life of the plant.
Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID.
Book - tax difference on prepaid account for any major overhaul and amortization.
Prefunded contributions to Local 57 pension fund are recorded as prepaid expense.
Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the period of coverage. Moved from 2014 account 137513.
Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
Book-tax difference associated with the timing of deductibility of property taxes.
Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page 263, Col (i)	Allocator	Allocated Amount
Plant Related			Net Plant Allocator	
	Real Property	136,315,479		
	Possessory taxes	480,993		
1	Total Plant Related	136,796,472	25.1543%	34,410,166
Labor Related			Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	7.8816%	0
Other Included			Net Plant Allocator	
	Annual Report	70,261		
3	Total Other Included	70,261	25.1543%	17,674
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	136,866,733		34,427,840
Currently Excluded				
	Local Franchise	31,829,699		
	Montana Energy License	241,715		
	Montana Wholesale Energy	172,224		
	Idaho Generation Tax (KWh)	37,280		
	Oregon Department of Energy	1,247,564		
	Wyoming Wind Generation Tax	1,738,070		
	Washington Public Utility Tax	13,134,413		
	Other (Navajo Nation, Business & Occupation, Other)	34,610		
5	Subtotal Excluded Taxes	48,435,575		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	<u>185,302,308</u>		
7	Total Other Taxes			
	114.14c	<u>185,302,308</u>		
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			3,579,420
2	Pole Attachments - Transmission Related			191,238
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			952,355
5	Miscellaneous General Revenues		<i>detail below</i>	310,409
6	Account 454 subtotal		(Sum Lines 1-5)	5,589,191
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	23,548,070
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	120,928,143
10	Facilities Charges including Interconnection Agreements	Note 2		2,255,619
11	Transmission maintenance revenue		Account 456.2	374,060
12	Account 456 subtotal		(Sum Lines 7-11)	147,105,893
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	152,695,083

Detail for selected items above

Miscellaneous General Revenues

Rents - General	282,949
One Utah Center and North Temple office subleases	2,880,365
Parking Rent: Lloyd Center, Portland, Oregon	732,419
Rents - Common Affiliate - Kern River	28,822
Rents - non Common	13,873
Total Miscellaneous General Revenue	3,938,428
Wages & Salary Allocator	7.88%
Total Allocated Miscellaneous General Revenue	310,409

Distribution Underbuild

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

Notes

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

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

Return and Taxes with 100 Basis Point increase in ROE				Appendix A input: Line 127 + Line 137 from below	370,018,488
A	100 Basis Point increase in ROE and Income Taxes				1.00%
B	100 Basis Point increase in ROE				
Return Calculation					
			Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	49.26%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	50.72%
120	Debt Cost	Long Term Debt Cost = $\frac{\text{Long Term Debt Cost}}{\text{Net Proceeds Long Term Debt}}$		(Line 103 / Line 96)	5.12%
121	Preferred Cost	Preferred Stock cost = $\frac{\text{Preferred Dividends}}{\text{Total Preferred Stock}}$		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.52%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.48%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	8.00%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	262,150,944
Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate				35.00%
129	SIT = State Income Tax Rate or Composite				4.54%
130	p = percent of federal income tax deductible for state purposes			Per state tax code	0.00%
131	T	$T = 1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$			37.95%
132	CIT = $T / (1 - T)$				61.16%
133	$1 / (1 - T)$				161.16%
ITC Adjustment					
134	Amortized Investment Tax Credit			Attachment 5	(1,196,440)
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131)))	(1,928,218)
136	Income Tax Component =	$CIT = (T/(1-T)) * Investment Return * (1-(WCLTD/R)) =$			109,795,762
137	Total Income Taxes				107,867,544

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

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

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Footnotes			Details/Notes	
Line #	Description	Source	Year	Balance		
Calculation of Transmission Plant In Service						
1	December	206.58b	2014	5,387,870,877		
2	January	Monthly Balances	2015	5,392,877,518		
3	February	Monthly Balances	2015	5,418,826,536		
4	March	Monthly Balances	2015	5,443,960,812		
5	April	Monthly Balances	2015	5,461,300,078		
6	May	Monthly Balances	2015	5,515,178,923		
7	June	Monthly Balances	2015	5,618,830,963		
8	July	Monthly Balances	2015	5,822,012,911		
9	August	Monthly Balances	2015	5,827,889,080		
10	September	Monthly Balances	2015	5,844,928,037		
11	October	Monthly Balances	2015	5,855,377,709		
12	November	Monthly Balances	2015	5,874,056,332		
13	December	207.58g	2015	5,910,756,444		
15	Transmission Plant In Service	(sum lines 1-13)/13	(Note M)	True-up	5,682,605,094	Appendix A input
Calculation of Distribution Plant In Service						
15	December	206.75b	2014	6,190,391,727		
16	January	Monthly Balances	2015	6,200,981,777		
17	February	Monthly Balances	2015	6,217,287,882		
18	March	Monthly Balances	2015	6,231,346,826		
19	April	Monthly Balances	2015	6,253,141,720		
20	May	Monthly Balances	2015	6,292,943,659		
21	June	Monthly Balances	2015	6,276,707,226		
22	July	Monthly Balances	2015	6,292,971,875		
23	August	Monthly Balances	2015	6,306,107,318		
24	September	Monthly Balances	2015	6,339,607,746		
25	October	Monthly Balances	2015	6,354,918,598		
26	November	Monthly Balances	2015	6,369,482,699		
27	December	206.75g	2015	6,401,275,118		
28	Distribution Plant In Service	(sum lines 15-27)/13		True-up	6,284,389,397	
Calculation of Intangible Plant In Service						
29	December	204.5b	2014	880,195,124		
30	December	204.5g	2015	876,732,474		
19	Intangible Plant In Service	(sum lines 29 & 30)/2	(Note N)	True-up	878,463,799	Appendix A input
Calculation of General Plant In Service						
32	December	206.99b	2014	1,445,031,807		
33	December	207.99g	2015	1,173,341,617		
18	General Plant In Service	(sum lines 32 & 33)/2	(Note N)	True-up	1,309,186,712	Appendix A input
Calculation of Production Plant In Service						
35	December	204.46b	2014	11,922,598,581		
36	January	Monthly Balances	2015	11,922,535,627		
37	February	Monthly Balances	2015	11,921,517,771		
38	March	Monthly Balances	2015	11,927,578,513		
39	April	Monthly Balances	2015	11,981,153,737		
40	May	Monthly Balances	2015	12,012,543,773		
41	March	Monthly Balances	2015	12,109,832,500		
42	April	Monthly Balances	2015	12,118,399,448		
43	August	Monthly Balances	2015	12,132,203,767		
44	September	Monthly Balances	2015	12,125,693,776		
45	October	Monthly Balances	2015	12,159,104,572		
46	November	Monthly Balances	2015	12,283,910,911		
47	December	204.46g	2015	12,154,489,265		
48	Production Plant In Service	(sum lines 35-47)/13		True-up	12,059,350,942	
49	Electric Plant Sold	206.102g			2,021,782	
6	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-up	26,216,017,725	Appendix A input

PacifiCorp
Attachment 5 - Cost Support

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Notes		
Calculation of Transmission Accumulated Depreciation							
	Source	Year	Balance				
51	December	Prior year 219.25c	2014	1,432,003,537	-		
52	January	Monthly Balances	2015	1,437,763,058	-		
53	February	Monthly Balances	2015	1,443,887,032	-		
54	March	Monthly Balances	2015	1,449,676,947	-		
55	April	Monthly Balances	2015	1,456,943,807	-		
56	May	Monthly Balances	2015	1,460,250,513	-		
57	June	Monthly Balances	2015	1,467,806,526	-		
58	July	Monthly Balances	2015	1,474,516,057	-		
59	August	Monthly Balances	2015	1,479,913,762	-		
60	September	Monthly Balances	2015	1,482,036,912	-		
61	October	Monthly Balances	2015	1,490,478,837	-		
62	November	Monthly Balances	2015	1,497,897,948	-		
63	December	219.25c	2015	1,503,737,225	-		
25	64	Transmission Accumulated Depreciation	(sum lines 51-63)/13	(Note M)	True-up	1,468,207,066	Appendix A input
Calculation of Distribution Accumulated Depreciation							
	Source	Year	Balance				
65	December	Prior year 219.26c	2014	2,479,873,031	-		
66	January	Monthly Balances	2015	2,488,079,212	-		
67	February	Monthly Balances	2015	2,495,843,104	-		
68	March	Monthly Balances	2015	2,503,741,530	-		
69	April	Monthly Balances	2015	2,512,053,287	-		
70	May	Monthly Balances	2015	2,519,591,595	-		
71	June	Monthly Balances	2015	2,526,983,224	-		
72	July	Monthly Balances	2015	2,533,638,026	-		
73	August	Monthly Balances	2015	2,541,131,062	-		
74	September	Monthly Balances	2015	2,556,839,078	-		
75	October	Monthly Balances	2015	2,565,016,180	-		
76	November	Monthly Balances	2015	2,572,721,217	-		
77	December	219.26c	2015	2,581,141,819	-		
78	78	Distribution Accumulated Depreciation	(sum lines 65-77)/13	True-up	2,528,880,951	-	
Calculation of Intangible Accumulated Depreciation							
	Source	Year	Balance				
79	December	Prior year 200.21c	2014	555,584,758	-		
80	December	200.21c	2015	559,800,280	-		
8	81	Accumulated Intangible Depreciation	(sum lines 79 & 80)/2	(Note N)	True-up	557,692,519	Appendix A input
Calculation of General Accumulated Depreciation							
	Source	Year	Balance				
82	December	Prior year 219.28c	2014	580,388,319	-		
83	December	219.28c	2015	418,947,737	-		
26	84	Accumulated General Depreciation	(sum lines 82 & 83)/2	(Note N)	True-up	499,668,028	Appendix A input
Calculation of Production Accumulated Depreciation							
	Source	Year	Balance				
85	December	Prior year 219.20 through 219.24	2014	3,902,924,345	-		
86	January	Monthly Balances	2015	3,936,028,308	-		
87	February	Monthly Balances	2015	3,968,682,567	-		
88	March	Monthly Balances	2015	4,002,162,557	-		
89	April	Monthly Balances	2015	4,015,954,250	-		
90	May	Monthly Balances	2015	4,044,986,076	-		
91	June	Monthly Balances	2015	4,054,238,450	-		
92	July	Monthly Balances	2015	4,084,919,114	-		
93	August	Monthly Balances	2015	4,115,274,561	-		
94	September	Monthly Balances	2015	4,141,818,345	-		
95	October	Monthly Balances	2015	4,171,984,932	-		
96	November	Monthly Balances	2015	4,191,203,285	-		
97	December	219.20 through 219.24	2015	4,081,975,025	-		
98	98	Production Accumulated Depreciation	(sum lines 85-97)/13	True-up	4,053,217,832	-	
7	99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	True-up	8,549,973,877	Appendix A input
100	100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)	True-up	9,107,666,396	-	

PacifiCorp
Attachment 5 - Cost Support

Materials & Supplies

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount
39	Undistributed Stores Expense (Note N)	Prior Year	227.16c	0
		Current Year	227.16c	0
		Appendix A Input	True-up	0 beg-of-year and end-of-year average
42	Construction Materials & Supplies (Note N)	Prior Year	227.5c	111,221,100
		Current Year	227.5c	134,703,542
		Appendix A Input	True-up	122,962,321 beg-of-year and end-of-year average
45	Transmission Materials & Supplies (Note N)	Prior Year	227.8c	490,752
		Current Year	227.8c	653,625
		Appendix A Input	True-up	572,189 beg-of-year and end-of-year average

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission related portion	Appendix A Input	Details
133	Amortized Investment Tax Credit Utility Investment Tax Credit Adj. - Net (411.4)	114.19c		(4,756,408)	25.15%	Net Plant Allocator (1,196,440)	
35	Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current beg of year balance	266 footnotes	748,926			
		Current end of year balance	266 footnotes	375,732			
		Average		562,329	25.15%	141,450	(enter negative in Appendix A)

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
23	Land Held for Future Use (Notes B & L)	Prior Year	214.47d	23,319,217	3,657,534	19,661,683	Detail for transmission-related value on Attachment 12
		Current Year	214.47d	23,319,217	3,657,534	19,661,683	Detail for transmission-related value on Attachment 12
		Appendix A Input	True-up		3,657,534		beg-of-year and end-of-year average

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
63	Excluded Membership Dues Expense	Centre for Energy Advancement through Technological Innovation (CEATI)	component of 335 Ln 1b	47,300	
		National Automated Clearinghouse Association (NACHA)	component of 335 Ln 1b	8,000	
		National Coal Transportation Association	component of 335 Ln 1b	1,600	
		National Electric Energy Testing Research and Application Center	component of 335 Ln 1b	85,250	
		National Joint Utilities	component of 335 Ln 1b	10,500	
		Northwest Energy Efficiency Council	component of 335 Ln 1b	2,000	
		Total	(Note C)	Appendix A Input	154,650
58	PBOP Fixed PBOP expense Actual PBOP expense Adjusted total (Current year actual)	Annual Update Informational Filing	Attachment 17	(8,999,649)	
		Appendix A Input	True-up	(8,999,649)	0 Authorized Filled Expense minus Actual Expense
70	Property Insurance Property Insurance Account 924 (Note F)	323.185b		15,938,310	
		Appendix A Input		15,938,310	

PacifiCorp
Attachment 5 - Cost Support

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission Related Appendix A Input	Non-transmission Related	Details
Directly Assigned A&G					
Specific Transmission related Regulatory Expenses					
Federal Energy Regulatory Commission:					
Annual Fee	350.37d	1,738,787	1,738,787		
Annual Fee - hydro	350.38d	2,362,642		2,362,642	
Transmission Rate Case	350.39d	175,117	175,117		
Other Regulatory	350.40d	642,175	311,253	330,922	
67 Total	sum	4,918,721	2,225,197	2,693,564	

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Safety Related Appendix A Input	Non-safety Related	Details
Directly Assigned A&G					
68	General Advertising Exp Account 930.1 - Safety-related Advertising	323.191b	319	0	319 Based on FERC 930.1 download

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Education & Outreach Appendix A Input	Other	Details
Directly Assigned A&G					
71	General Advertising Exp Account 930.1 - Education and Outreach	323.191b	319	0	319 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	321.112b	215,664,453	(568,976)	215,095,477
Adjustment for Ancillary Services Accounts 561-561.5					
	(561.1) Load Dispatching	321.84b	0		
	(561.1) Load Dispatch-Reliability	321.85b	0		
	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,818,716		
	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services	321.88b	2,106,756		
	(561.5) Reliability, Planning and Standards Development	321.89b	1,326,587		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,252,059	0	10,252,059 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	321.96b	148,425,345	0	148,425,345

Facility Credits under Section 30.9 of the OATT

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount	Description & Documentation
Net Revenue Requirement			
166	Facility Credits under Section 30.9 of the OATT	0	Appendix A Input
168	Interest on Network Upgrade Facilities	1,520,803	Appendix A Input

PacifiCorp
Attachment 5 - Cost Support

Other adjustments to rate base

Index A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
Network Upgrade Balance				
		Prior Year	Enter negative	(52,282,848)
		Current Year	Enter negative	(35,613,530)
50	Network Upgrade Balance	(Note N)	Appendix A input True-up	(43,948,189) beg-of-year and end-of-year average

Depreciation Expense

Index A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total
Transmission Plant				
	Depreciation expense (403)	(Note H)	336.7b	99,238,672
	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	99,238,672 Appendix A Input
General Plant				
	Depreciation expense (403)	(Note H)	336.10b	39,308,259
	Amortization of limited term electric plant (404)	(Note H)	336.10d	1,358,159
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	40,666,418 Appendix A Input
Intangible plant				
	Amortization of limited term electric plant (404)	(Note H)	336.1d	36,050,777
	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	36,050,777 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

Index A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
	Generating Plant Liquidated Damages-WY (detail below)		232.29e	
	Lake Side Settlement			27,331
	Goodnoe Hills Settlement			21,250
	Wyoming 2013 Settlement (Naughton Plant)			5,708
	Generating Plant Liquidated Damages-UT (detail below)		232.30e	
	Utah 2013 EBA Settlement (Naughton Plant)			35,000
61	Total		sum	89,288 Appendix A Input

PacifiCorp
Attachment 6 - Estimate and Reconciliation Worksheet

Instruction Summary

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

Worksheet

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

	Plant In Service										CWP	(L)	Plant In Service		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)			(K)	(M)	(N)
	Monthly Additions	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	0	Other Transmission PIS
	Other Transmission PIS (Excl Energy Gateway)	Energy Gateway Segment B	Energy Gateway Segment C	Energy Gateway Segment D	Energy Gateway Segment E	Energy Gateway Segment F	Energy Gateway Segment G	Energy Gateway Segment H	Energy Gateway Segment H	Energy Gateway Total (Segments B-H)	Transmission CWP (Gateway only)	Weighting	Amount (A x L)	Amount (J x L)	Amount (M / 13)
CWP Balance Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-	13	-	-	-
Jan	-	-	-	-	-	-	-	-	-	-	-	12	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	11	-	-	-
Mar	-	-	-	-	-	-	-	-	-	-	-	10	-	-	-
Apr	-	-	-	-	-	-	-	-	-	-	-	9	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	8	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	7	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	6	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	5	-	-	-
Sep	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-		-	-	-
New Transmission Plant Additions and CWP (weighted by months in service)															

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

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

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

PacifiCorp
Attachment 8 - Depreciation Rates
Applied Depreciation Rates by State - 2015

Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.27%
2	352	Structures and Improvements															1.42%
3	353	Station Equipment															1.74%
4	353.7	Supervisory Equipment															1.74%
5	354	Towers and Fixtures															1.53%
6	355	Poles and Fixtures															2.18%
7	356	Overhead Conductors and Devices															1.88%
8	356.2	Clearing & Grading															1.88%
9	357	Underground Conduit															1.60%
10	358	Underground Conductors and Devices															1.66%
11	359	Roads & Trails															1.32%
12		Unclassified Transmission															1.76%
13	389.2	Land Rights		0.00%		0.00%		0.00%	85,283.38	2.03%	74,314.75	1.98%		0.00%	4,867.64	1.17%	
14	390	Structures and Improvements	79,400,430.78	1.86%	12,923,250.28	2.52%	3,309,074.45	1.71%	92,078,077.88	1.53%	10,793,098.90	1.95%	385,400.84	1.51%	12,577,503.43	1.65%	
15	390.3	Structures and Improvements - Office Panels															6.67%
16	391	Office Furniture and Equipment															5.00%
17	391.2	Office Furniture and Equipment - Personal Computers															20.00%
18	393	Store Equipment															4.00%
19	394	Tools, Shop and Garage Equipment															4.17%
20	395	Laboratory Equipment															5.00%
21	397	Communication Equipment															4.30%
22	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
23	398	Miscellaneous Equipment															5.00%
24		Unclassified General	1,990,865.02	3.59%	359,704.38	4.21%	125,902.54	3.83%	3,685,908.48	3.42%	1,253,494.95	4.66%	24,006.79	1.93%	239,062.53	3.17%	
25	302	Franchises and Consents															6.43%
26	303	Miscellaneous Intangible Plant															3.54%
27	390.1	Leasehold Improvements - Gen															5.46%

Notes

- 1 Depreciation Rates shown in rows 1 through 24 were approved by each of the Company's respective state jurisdictions during the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 15 through 20, 22, and 23) 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 25 through 27) are composite rates based on the 13 month average balance divided into the 2015 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations, Gas Plant Intangibles, and Mining Intangibles.

PacifiCorp
Attachment 9a - Load Divisor for Projection

Column	OATT (Part III - Network Service) - Average of current year and prior two years															Total NFO	
	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14		f15
Customer Class	PacifiCorp NFS (see note)	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 370	BPA Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Noble Americas/ (Sempra) NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	Exelon NFO SA 789	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	
RS / SA																	
Jan	8,529	5.21	3.37	26.32	1.29	0.21	8.68	19.95	0.27	49.40	-	-	4.16	3.07	-	-	122
Feb	8,268	6.20	3.33	28.61	1.36	0.25	21.46	19.76	0.60	50.70	-	-	7.66	2.86	-	-	143
March	7,752	6.04	3.23	25.52	1.16	0.22	13.88	19.42	1.04	44.43	0.01	-	4.61	2.76	-	-	122
April	7,379	5.50	3.14	21.70	0.90	0.01	11.51	19.85	0.42	39.83	0.25	0.84	5.24	0.54	-	-	110
May	7,931	4.85	2.84	10.83	0.35	0.14	10.10	21.60	0.26	40.10	0.48	2.19	5.56	2.16	-	-	101
Jun	9,787	5.29	3.37	12.24	0.34	0.10	13.59	25.00	0.22	48.48	0.48	3.24	4.81	4.00	-	-	121
Jul	10,434	5.60	3.62	14.09	0.37	0.03	10.92	28.01	0.24	48.68	0.63	3.30	4.96	3.03	49.48	82.00	253
Aug	9,603	5.93	3.46	13.23	0.33	0.11	9.74	25.16	0.22	55.39	0.62	2.88	5.37	2.91	38.28	84.00	248
Sept	8,748	5.93	2.85	9.91	0.26	0.12	8.42	22.24	0.40	49.61	0.47	2.42	5.36	2.65	57.48	76.00	244
Oct	7,527	5.34	3.00	14.83	0.19	0.27	9.58	20.98	0.40	34.30	0.19	1.03	6.10	2.50	39.03	73.00	211
Nov	8,347	5.80	3.04	25.41	1.14	0.37	16.78	20.36	0.58	47.72	-	-	6.73	2.30	42.17	99.00	271
Dec	8,870	5.48	3.35	29.28	1.41	0.23	20.62	20.25	0.43	51.94	-	-	6.92	2.40	26.15	110.00	278
Total	103,176	67.17	38.60	231.97	9.10	2.06	155.28	260.58	5.08	560.58	3.13	15.90	67.48	31.18	252.57	524.00	2,225
Avg 12CP	8,598	5.60	3.22	19.33	0.76	0.17	12.94	21.72	0.42	46.72	0.26	1.33	5.62	2.60	21.05	43.67	185

Other Service				
j1	j2	j3	j4	j5
UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Power Administration OS RS 262/263	APS OS RS 436
381	100	72	339	-
328	79	78	306	-
310	69	82	285	-
307	54	71	262	-
400	102	89	316	-
640	166	137	299	-
677	185	124	305	-
611	160	102	331	-
592	142	104	320	-
420	91	87	260	-
367	85	72	296	-
427	91	96	326	-
5,461	1,325	1,114	3,645	-
455	110	93	304	-

Column	OATT (Part II Long-Term Firm Point-to-Point Transmission Service) - Projection																				Total LTP		
	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20		g21	g22
Customer Class	PacifiCorp LTP	Black Hills, Inc. LTP	BPA LTP	BPA LTP	Idaho Power LTP	Iberdrola LTP	Thermo No. 1 LTP	Powerex LTP	NextEra LTP	Water & Electric Board LTP	State of SD LTP	Sacramento Municipal Utility District LTP	Salt River Project LTP	Enel Cove Fort LLC LTP	Olene KBG LLC LTP	Basin Electric LTP	Losses LTP	Powerex LTP	Powerex LTP	Powerex LTP	Powerex LTP	Powerex LTP	Powerex LTP
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 279	SA 568	SA 169	SA 733	SA 775/780	SA 779	SA 751	SA 809	SA 706	SA 766	SA 818	-	SA 700	SA 701	SA 702	748	749	
Jan	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545
Feb	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545
March	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545
April	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545
May	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545
Jun	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729
Jul	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729
Aug	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729
Sept	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729
Oct	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729
Nov	2,534	50	18	56	-	30	11	80	74	25	4	30	25	25	50	24	135	67	67	66	50	150	3,571
Dec	2,534	50	18	56	-	30	11	80	74	25	4	30	25	25	50	24	135	67	67	66	50	150	3,571
Total	30,883	600	216	672	375	360	132	960	793	300	48	360	300	175	600	288	1,649	804	804	792	600	1,800	43,511
Avg 12CP	2,574	50	18	56	31	30	11	80	66	25	4	30	25	15	50	24	137	67	67	66	50	150	3,626

Total OS
891
790
747
694
907
1,243
1,291
1,204
1,159
858
820
941
11,544
962

Network & OS	1% growth	Behind-the-Meter	Network Load	Divisor
9,543	9,640	213	9,853	13,398
9,201	9,295	210	9,505	13,050
8,621	8,710	290	9,000	12,545
8,183	8,267	248	8,515	12,060
8,940	9,032	258	9,290	12,835
11,151	11,266	320	11,585	15,314
11,978	12,101	325	12,426	16,155
11,055	11,168	311	11,479	15,208
10,152	10,257	337	10,594	14,323
8,595	8,684	261	8,945	12,674
9,439	9,535	216	9,751	13,322
10,089	10,192	212	10,404	13,975
116,945	118,147	3,202	121,349	164,860
9,745	9,846	267	10,112	13,738

PacifiCorp
Attachment 9a1 - Load (Current Year)

2015

Column			OATT (Part III - Network Service)									
Customer Class	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9
RS / SA			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Noble Americas/ (Sempra) SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347
Jan	2	18	8,309	4.55	3.36	25.21	1.40	0.35	25.82	16.47	0.29	43.89
Feb	23	8	8,038	5.81	3.17	26.38	1.17	0.35	45.86	15.18	0.38	47.78
March	4	8	7,837	6.12	3.01	27.31	1.19	0.35	27.59	14.99	1.03	47.76
April	15	8	7,417	5.07	3.19	24.54	0.73	-	24.31	16.85	0.26	36.27
May	31	18	7,491	4.06	3.20	12.80	0.28	0.42	16.39	18.62	0.25	33.73
Jun	29	16	10,618	5.40	3.42	13.75	0.37	0.29	39.67	21.96	0.23	57.49
Jul	2	16	10,481	5.07	3.73	15.64	0.38	0.03	32.12	22.43	0.21	48.63
Aug	13	16	9,603	6.66	3.11	12.60	0.34	0.25	29.09	20.79	0.24	57.19
Sept	1	16	8,712	6.43	2.85	10.07	0.32	-	24.68	20.33	0.20	50.72
Oct	1	17	7,824	4.90	2.79	10.17	0.28	0.42	16.86	19.35	0.67	32.10
Nov	30	18	8,550	5.49	2.98	26.51	1.05	0.36	26.91	17.74	0.28	46.65
Dec	28	18	8,290	5.43	3.27	25.34	1.49	0.34	29.55	15.50	0.26	44.74
Total			103,170	65	38	230	9	3	339	220	4	547

Column			Other Service					
Customer Class	Day	Time	j1	j2	j3	j4	j5	j
RS / SA			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	WAPA OS RS 262/RS 263	APS OS RS 436	Total OS
Jan	2	18	377	93	79	338	-	888
Feb	23	8	326	74	77	252	-	728
March	4	8	358	65	68	267	-	758
April	15	8	365	39	89	209	-	703
May	31	18	394	78	99	282	-	852
Jun	29	16	787	172	170	321	-	1,450
Jul	2	16	768	176	146	283	-	1,373
Aug	13	16	697	144	139	344	-	1,323
Sept	1	16	677	128	134	311	-	1,250
Oct	1	17	537	119	101	308	-	1,065
Nov	30	18	417	78	72	254	-	822
Dec	28	18	442	81	101	294	-	919
Total			6,146	1,246	1,275	3,463	-	12,130

f10	f11	f12	f13	f
USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	Exelon/ Constellation NFO SA 789	Total NFO
0.01	0.00	5.14	3.07	130
0.01	0.00	11.63	2.86	161
0.01	-	6.38	2.76	139
0.17	1.67	7.76	0.54	121
0.34	0.72	7.69	2.16	101
0.18	3.47	8.59	4.00	159
0.61	3.28	8.56	3.03	144
0.62	3.02	9.21	2.91	146
0.51	2.72	9.39	2.65	131
0.27	1.98	10.43	2.50	103
0.01	0.00	11.60	2.30	142
0.00	0.01	11.78	2.40	140
3	17	108	31	1,615

PacifiCorp
Attachment 9a2 - Load (One Year Prior)

2014

Column			OATT (Part III - Network Service)									
Customer Class	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9
RS / SA			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 370	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Noble Americas/ (Sempra) NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347
Jan	6	8	8,455	6.10	3.33	24.93	1.24	0.29	0.07	18.01	0.23	53.59
Feb	6	8	8,712	7.07	3.26	37.74	1.71	0.42	16.56	19.44	0.24	58.21
March	18	8	7,640	6.55	3.13	21.96	1.11	-	13.97	19.36	0.81	40.15
April	1	8	7,381	5.83	3.17	18.88	1.01	0.03	0.57	18.84	0.78	41.16
May	28	15	8,198	5.41	2.61	10.49	0.40	-	0.08	19.57	0.21	45.27
Jun	24	17	8,909	5.03	3.09	10.53	0.32	0.03	0.84	21.82	0.15	37.65
Jul	14	16	10,314	6.13	3.16	12.27	0.41	0.03	0.56	23.48	0.30	45.29
Aug	11	16	9,635	5.58	3.70	15.55	0.34	0.09	0.05	24.02	0.23	53.74
Sept	17	16	8,718	5.51	2.88	9.93	0.15	0.29	0.18	21.05	0.80	40.70
Oct	6	16	7,245	5.27	3.05	10.82	0.29	0.38	11.82	21.67	0.28	31.77
Nov	17	8	8,301	6.36	2.94	26.19	1.22	0.48	21.09	18.09	0.28	47.83
Dec	30	19	8,870	4.83	3.38	29.68	1.55	-	32.12	19.29	0.32	54.72
Total			102,378	70	38	229	10	2	98	245	5	550

Column			Other Service					
Customer Class	Day	Time	j1	j2	j3	j4	j5	j
RS / SA			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administratio n OS 263	APS OS RS 436	Total OS
Jan	6	8	354	92	71	328	-	845
Feb	6	8	352	84	79	330	-	845
March	18	8	292	74	91	285	-	742
April	1	8	252	52	71	299	-	674
May	28	15	442	118	72	298	-	931
Jun	24	17	527	144	111	275	-	1,057
Jul	14	16	630	192	92	308	-	1,223
Aug	11	16	587	164	89	301	-	1,141
Sept	17	16	527	145	96	336	-	1,104
Oct	6	16	383	98	79	243	-	803
Nov	17	8	329	96	72	314	-	810
Dec	30	19	400	86	78	342	-	906
Total			5,075	1,345	1,001	3,659	-	11,079

f10	f11	f12	f
USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	Total NFO
0.00	0.00	3.17	111
0.01	-	3.69	148
0.01	-	2.83	110
0.29	0.00	2.73	93
0.55	2.98	3.42	91
0.62	2.85	3.55	86
0.62	3.34	3.97	100
0.63	2.91	4.28	111
0.36	1.65	4.52	88
0.29	1.12	4.66	91
0.00	0.00	5.11	130
0.01	0.00	5.38	151
3	15	47	1,311

PacifiCorp
Attachment 9a3 - Load (Two Years Prior)

2013

Column			OATT (Part III - Network Service)									
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9
Customer Class	Day	Time	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clark PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Noble Americas NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347
RS / SA												
Jan	14	18	8,825	4.98	3.41	28.83	1.22	-	0.13	25.37	0.28	50.71
Feb	11	8	8,052	5.72	3.55	21.72	1.19	-	1.96	24.66	1.17	46.12
March	4	8	7,780	5.45	3.56	27.28	1.19	0.31	0.07	23.91	1.29	45.38
April	9	8	7,338	5.60	3.07	21.69	0.96	-	9.64	23.86	0.22	42.05
May	14	16	8,106	5.09	2.70	9.21	0.38	-	13.83	26.60	0.31	41.30
Jun	28	16	9,833	5.45	3.58	12.43	0.33	-	0.28	31.24	0.27	50.31
Jul	1	16	10,507	5.61	3.96	14.36	0.34	0.03	0.08	32.12	0.19	52.13
Aug	19	15	9,571	5.54	3.57	11.54	0.31	-	0.08	30.66	0.20	55.24
Sept	5	16	8,816	5.85	2.82	9.72	0.30	0.08	0.39	25.34	0.20	57.40
Oct	30	8	7,512	5.87	3.16	23.50	-	-	0.07	21.94	0.24	39.02
Nov	21	18	8,190	5.54	3.19	23.51	1.15	0.29	2.33	25.25	1.19	48.69
Dec	9	18	9,451	6.19	3.38	32.80	1.20	0.37	0.18	25.95	0.73	56.35
Total			103,981	67	40	237	9	1	29	317	6	585

Column			Other Service					j
			j1	j2	j3	j4	j5	
Customer Class	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Deseret OS 263	Deseret OS RS 436	Total OS
RS / SA								
Jan	14	18	411	114	65	350	-	941
Feb	11	8	307	78	78	335	-	798
March	4	8	280	70	87	304	-	741
April	9	8	305	70	54	277	-	706
May	14	16	364	109	95	368	-	936
Jun	28	16	607	184	129	302	-	1,222
Jul	1	16	632	186	135	325	-	1,278
Aug	19	15	550	172	77	349	-	1,148
Sept	5	16	572	155	83	313	-	1,124
Oct	30	8	341	57	79	228	-	705
Nov	21	18	355	81	74	320	-	829
Dec	9	18	438	106	109	343	-	997
Total			5,161	1,383	1,066	3,814	-	11,424

f10	f11	f12	f
USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	Total NFO
0.00	0.00	-	115
0.00	0.00	-	106
0.01	0.00	-	108
0.29	0.86	-	108
0.55	2.88	-	103
0.64	3.39	2.28	110
0.64	3.27	2.37	115
0.62	2.70	2.62	113
0.53	2.88	2.17	108
0.00	0.00	3.21	97
0.00	0.00	3.49	115
0.00	0.00	3.59	131
3	16	20	1,329

PacifiCorp
Attachment 9b - Load Divisor for True up
2015

Column		OATT (Part III - Network Service)																	f
Customer Class	RS / SA	Day	Time	PacifiCorp NFO	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clark PUD NFO SA 235	BPA Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 428	Noble Americas/ (Sempra) NFO SA 299	Bash Electric NFO SA 305	Black Hills NFO SA 317	USBR NFO SA 596	WAPA NFO SA 175	Iberdrola NFO SA 742	Exelon/ Constellation NFO SA 789	Total NFO	
																			e
Jan	2	18	8:20	4.55	3.36	25.21	1.40	0.35	25.82	16.47	0.29	43.89	0.01	0.00	5.14	3.07		130	
Feb	23	8	8:08	5.81	3.17	26.38	1.17	0.35	45.86	15.18	0.38	47.78	0.01	0.00	11.63	2.86		161	
March	4	8	7:57	6.12	3.01	27.31	1.19	0.35	27.59	14.99	1.03	47.76	0.01	-	6.38	2.76		139	
April	15	8	7:41	5.07	3.19	24.54	0.73	-	24.31	16.85	0.26	36.27	0.17	1.67	7.76	0.54		121	
May	31	18	7:49	4.06	3.20	12.80	0.28	0.42	16.39	18.62	0.25	33.73	0.34	0.72	7.69	2.16		101	
Jun	29	18	10:18	5.40	3.42	13.75	0.37	0.29	39.67	21.96	0.23	57.49	0.18	3.47	8.59	4.00		159	
Jul	2	16	10:40	5.07	3.73	15.64	0.39	0.03	32.12	22.43	0.21	48.63	0.61	3.28	8.56	3.03		144	
Aug	13	16	9:40	6.66	3.11	12.40	0.34	0.25	29.09	20.79	0.24	51.19	0.62	3.02	9.21	2.91		146	
Sept	1	16	8:12	6.43	2.85	10.07	0.32	-	24.68	20.33	0.20	50.72	0.51	2.72	9.39	2.65		131	
Oct	1	17	7:24	4.90	2.79	10.17	0.28	0.42	16.86	19.35	0.67	32.10	0.27	1.98	10.43	2.50		103	
Nov	30	18	8:50	5.49	2.98	26.51	1.05	0.36	26.91	17.74	0.28	46.65	0.01	0.00	11.60	2.30		142	
Dec	28	18	8:20	5.43	3.27	25.34	1.49	0.34	29.55	15.50	0.36	44.74	0.00	0.01	11.78	2.40		140	
Total			103,170	64.96	38.99	230.33	8.99	3.14	338.82	220.21	4.30	548.95	2.72	16.88	108.16	31.18	1.815		
Avg 12CP			8,597	5.41	3.17	19.19	0.75	0.26	28.24	18.35	0.36	45.58	0.23	1.41	9.01	2.60		135	

Other Service						i			
Customer Class	RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	n OS 263	APS OS RS 436	Total OS
Jan	2	18	8:20	377	93	79	338		888
Feb	23	8	8:08	326	74	77	252		728
March	4	8	7:57	358	65	68	267		758
April	15	8	7:41	365	39	89	209		703
May	31	18	7:49	394	78	99	282		852
Jun	29	18	10:18	787	172	170	321		1,450
Jul	2	16	10:40	768	176	146	263		1,373
Aug	13	16	9:40	697	144	139	344		1,323
Sept	1	16	8:12	677	128	134	311		1,250
Oct	1	17	7:24	537	119	101	308		1,065
Nov	30	18	8:50	417	78	72	254		822
Dec	28	18	8:20	442	81	101	294		919
Total			6,146	1,248	1,275	3,463			12,130
Avg 12CP			512	104	106	289			1,011

Column		OATT Part II Long Term Firm Point-to-Point Transmission Service																				g			
Customer Class	RS / SA	Day	Time	PacifiCorp	Black Hills, Inc.	BPA	BPA	Idaho Power	Iberdrola	Thermo No. 1	Powerex	NextEra	Eugene Water & Electric Board	State of SD	Sacramento Municipal Utility District	Enel Cove Fort LLC (Salt River Project)	Salt River Project	Enel Cove Fort LLC	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	Total LTP
Jan	2	18	2:43	50	18	56	-	30	11	80	74	25	4	30	25	-	-	-	121	67	67	66	50	150	3,358
Feb	23	8	2:43	50	18	56	-	30	11	80	74	25	4	30	25	-	-	-	121	67	67	66	50	150	3,358
March	4	8	2:43	50	18	56	-	30	11	80	74	25	4	30	25	-	-	-	121	67	67	66	50	150	3,358
April	15	8	2:43	50	18	56	-	30	11	80	74	25	4	30	25	-	-	-	121	67	67	66	50	150	3,358
May	31	18	2:52	50	18	56	75	30	11	80	55	25	4	30	25	-	-	-	128	67	67	66	50	150	3,531
Jun	29	18	2:52	50	18	56	75	30	11	80	55	25	4	30	25	-	-	-	128	67	67	66	50	150	3,531
Jul	2	16	2:52	50	18	56	75	30	11	80	55	25	4	30	25	-	-	-	128	67	67	66	50	150	3,531
Aug	13	16	2:52	50	18	56	75	30	11	80	55	25	4	30	25	-	-	-	128	67	67	66	50	150	3,531
Sept	1	16	2:52	50	18	56	75	30	11	80	55	25	4	30	25	-	-	-	127	67	67	66	50	150	3,505
Oct	1	17	2:52	50	18	56	75	30	11	80	55	25	4	30	25	-	-	-	126	67	67	66	50	150	3,489
Nov	30	18	2:43	50	18	56	-	30	11	80	74	25	4	30	25	-	-	-	121	67	67	66	50	150	3,358
Dec	28	18	2:43	50	18	56	-	30	11	80	74	25	4	30	25	-	-	-	126	67	67	66	50	150	3,363
Total			29,683	600	216	672	375	360	132	960	793	300	48	360	200	50	60	1,489	804	804	792	600	1,800	41,098	
Avg 12CP			2,474	50	18	56	31	30	11	80	66	25	4	30	17	4	5	124	67	67	66	50	150	3,425	

Divisor	Total Network & OS	Behind-the-Meter	Total Network Load	**OS + LTP*
Jan	9,326	197	9,523	12,881
Feb	8,927	208	9,135	12,493
March	8,733	287	9,020	12,378
April	8,241	198	8,439	11,797
May	8,444	277	8,721	12,079
Jun	12,227	287	12,515	16,046
Jul	11,998	328	12,326	15,857
Aug	11,073	342	11,415	14,946
Sept	10,093	381	10,474	13,979
Oct	8,991	286	9,277	12,766
Nov	9,513	245	9,758	13,116
Dec	9,349	240	9,589	12,952
Total	116,914	3,277	120,191	161,289
Avg 12CP	9,743	273	10,016	13,441

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	(435,114,329)
1110000	146200	A/Amort-Oth Intang	(94,800,959)
1110000	146201	A/Amort-Hydr-Klamath	683,482
1110000	146210	A/Amort-Oth Lic/Hydr	(13,941,125)
1110000	146230	A/Amort-LsHld Imprmt	(16,627,348)
Attachment 5 input: Total Accumulated Amortization			(559,800,280)

PacifiCo
Attachment 11 - Pr

Prepayments De

FERC Account	Account Number	Account Description	Category	Prior Year-end Balance
1651000	132008	Prep Ins-Publ Liab & Prop Dam	Plant-related	\$ 2,179,964
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 4,468,325
	132013	Prep Ins-D&O Liability	Labor-related	\$ -
	132016	Prep Ins-Minority Owned Plants	Other	\$ 348,197
	132045	Prepaid Workers Compensation	Labor-related	\$ 181,288
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 1,937,444
	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	\$ 11,851,143
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ 5,000
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 519,897
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 633,634
	132096	Prepaid RECs for RPS (WA)	Other	\$ (61,209)
	132097	Prepaid CA GHG Cap & Trade Allowances	Other	\$ 6,556,730
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesal	Other	\$ 165,230
	132310	Prepaid Rating Agency Fees	Plant-related	\$ 29,745
	132320	Prepaid Surety Bond	Other	\$ 158,745
	132603	Other Prepay-Ashton Plant Land	Other	\$ 3,110
	132606	Other Prepay - Lease Commissions	Other	\$ -
	132620	Prepayments - Water Rights Lease	Other	\$ 1,101,448
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 334,556
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$ -
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ 355,000
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -
	132650	Prepaid Dues	Other	\$ 5,641,550
	132700	Prepaid Rent	Plant-related	\$ 42,667
	132705	Prepaid Pole Contact Rental	Other	\$ 325,283
	132740	Prepaid O&M - Wind	Other	\$ -
	132755	Prepaid Aircraft Maint	Labor-related	\$ 10,622
	132825	Prepaid LGIA Transmission	Other	\$ -
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 983,688
	132900	Prepayments - Other	Labor-related	\$ 1,324,544
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 861,967
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 2,671,244
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 345,591
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -
	132910	Prepayments - Hardware & Software	Labor-related	\$ 8,098,928
	132926	Prepaid Royalties	Other	\$ 842,957
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (163,314)
	132999	Prepayments - Reclass to Long-Term	Other	\$ (1,077,819)
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,241,132
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,553,081
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -
	203000	Discount on Short-Term Securities	Other	\$ 472
1655000	132400	Prepaid Mining Costs	Other	\$ -
		Total Prepayments		\$ 54,470,840

Total Allocated to Trar

Appendix A input: Total Alloc:

rp
repayments

ail - 2015

Current Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
\$ 2,201,687	\$ 2,190,826			\$ 2,190,826	
\$ 4,262,188	\$ 4,365,257			\$ 4,365,257	
\$ -	\$ -				\$ -
\$ 353,349	\$ 350,773	\$ 350,773			
\$ 203,981	\$ 192,635				\$ 192,635
\$ 1,130,693	\$ 1,534,068				\$ 1,534,068
\$ -	\$ -			\$ -	
\$ -	\$ -			\$ -	
\$ 11,864,822	\$ 11,857,982			\$ 11,857,982	
\$ 5,000	\$ 5,000	\$ 5,000			
\$ 727,667	\$ 623,782	\$ 623,782			
\$ 579,128	\$ 606,381	\$ 606,381			
\$ -	\$ (30,605)	\$ (30,605)			
\$ 6,356,831	\$ 6,456,781	\$ 6,456,781			
\$ 3,038,770	\$ 1,602,000	\$ 1,602,000			
\$ 32,792	\$ 31,268			\$ 31,268	
\$ 158,745	\$ 158,745	\$ 158,745			
\$ 2,074	\$ 2,592	\$ 2,592			
\$ -	\$ -	\$ -			
\$ 1,476,100	\$ 1,288,774	\$ 1,288,774			
\$ 557,594	\$ 446,075	\$ 446,075			
\$ -	\$ -	\$ -			
\$ 286,250	\$ 320,625	\$ 320,625			
\$ -	\$ -	\$ -			
\$ 7,036,052	\$ 6,338,801	\$ 6,338,801			
\$ 42,667	\$ 42,667			\$ 42,667	
\$ 326,051	\$ 325,667	\$ 325,667			
\$ -	\$ -	\$ -			
\$ -	\$ 5,311				\$ 5,311
\$ 968,541	\$ 484,270	\$ 484,270			
\$ 983,688	\$ 983,688	\$ 983,688			
\$ 1,274,957	\$ 1,299,750				\$ 1,299,750
\$ 876,202	\$ 869,085	\$ 869,085			
\$ 2,723,258	\$ 2,697,251	\$ 2,697,251			
\$ 349,195	\$ 347,393	\$ 347,393			
\$ -	\$ -				\$ -
\$ 7,162,884	\$ 7,630,906				\$ 7,630,906
\$ -	\$ 421,479	\$ 421,479			
\$ (142,241)	\$ (152,777)			\$ (152,777)	
\$ (654,062)	\$ (865,940)	\$ (865,940)			
\$ 796,303	\$ 1,018,718	\$ 1,018,718			
\$ 2,548,547	\$ 2,550,814	\$ 2,550,814			
\$ -	\$ -	\$ -			
\$ 1,444	\$ 958	\$ 958			
\$ -	\$ -	\$ -			
\$ 57,531,155	\$ 56,000,998	\$ 27,003,105	\$ -	\$ 18,335,222	\$ 10,662,670

Allocator	0.000%	100.000%	25.154%	7.882%
Transmission by Category	\$ -	\$ -	\$ 4,612,093	\$ 840,384

ated to Transmission **\$ 5,452,477**

PacifiCorp
Attachment 12 - Plant Held for Future Use

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

	Prior year	Current year
Hazelwood Substation	161,944	161,944
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Aeolus Substation	1,013,577	1,013,577
Anticline Substation	964,043	964,043
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	3,657,534	3,657,534

	Prior year	Current year
Total - PacifiCorp	214.47d	23,319,217
		23,319,217

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	5,056,057	n/a	1
BPA Malin RS 368	270,709	n/a	1
BPA GTA S. Idaho RS 299	1,883,212	n/a	1
Cowlitz RS 234	160,502	n/a	1
Deseret RS 280	n/a	106.2	0
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	67,672	n/a	1
Idaho RS 203 - Jim Bridger Pumps	14,927	n/a	1
Moon Lake RS 302	19,262	n/a	1
Pacific Gas and Electric RS 607	14,500,000	n/a	1
Pacific Gas and Electric RS 298	226,579	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	75,184	n/a	1
Southern Cal Edison RS 298	226,579	n/a	1
Tri-State RS 123	(9,557)	n/a	1
USBR Crooked River RS 67	9,390	n/a	1
USBR Weber Basin RS 286	27,091	n/a	1
UAMPS RS 297	n/a	512.2	0
UMPA RS 637	n/a	103.8	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	n/a	330.0	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	57,146	n/a	1
Additional OS Revenue Credit	88,995	n/a	1
Att 3 input: Total OS contract revenue credits	23,548,070	1,052.2	

Short-term revenue

Short-term firm

PacifiCorp Commercial and Trading (C&T)	30,555,057
Third parties	1,797,181
Total short-term firm	32,352,238

Short-term non-firm

PacifiCorp Commercial and Trading (C&T)	80,250,507
Third parties	8,325,398
Total short-term non-firm	88,575,905

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	110,805,564
Third parties	10,122,579
Att. 3 input: Total short term-firm and non-firm revenue	120,928,143

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, 2015)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,912,829
Bus	1,405,336
Fire Protection	986,945
Foundation And Substructure	2,292,746
Insulator	68,954
Lightning Arrester	260,212
Misc	1,579,794
Relay And Control	2,530,494
Steel Structure	274,163
Step-Up Transformer	142,234,210
Total 353.4 Class Assets	156,573,494
Wind Generation Facilities	78,235,022
34.5 kV Facilities	7,832,460
Appendix A input: Total Assets to Exclude	242,640,976

PacifiCorp
Attachment 16 - Unfunded Reserves

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

Description	Account Calculation	Reserve Type	Accrued Liability:		Charged to:		Prior year	Current Year	True-up	By Category				Transmission-related Unfunded Reserves	
			SAP Account	FERC Account	SAP Account	FERC Account				December month-end	December month-end	13-month Average	Category		100% Transmission
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546528	555.67	(6.3)	(6.2)	(6.1) 0	Other	0	0	0	(9.073)	
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555.67	(0.5)	(3.1)	(2.2) 0	Other	0	0	0	(2.176)	
Avian	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	(2.5)	0.0	(0.4) 0	Other	0	0	0	(0.354)	
Lidar (Wood Hollow)	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	(1.0)	(1.0)	(1.0) 0	Other	0	0	0	(1.000)	
Idaho Unreserved Use Penalties	Estimate by PE Legal	Unfunded	248070	242	506020	595.25	0.0	0.0	(0.2) 0	Other	0	0	0	(0.167)	
ST Coter - Gasbly Turbine	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	0.0	(0.1)	(0.1) 0	Other	0	0	0	(0.078)	
Lake Side Turbine Settlement - Siemens	Estimate by PE Legal	Unfunded	248070	242	545500 / 148000	107	0.0	0.0	(1.2) 0	Other	0	0	0	(1.156)	
Chehalis Water Rights - City of Chehalis	Estimate by PE Legal	Unfunded	248070	242	545500 / 148000	107	0.0	0.0	(0.7) 0	Other	0	0	0	(0.676)	
Employment Claims	Estimate by PE Legal	Unfunded	248070	242	545500	555.25	0.0	0.0	(0.1) 0	Other	0	0	0	(0.015)	
Cline Falls - Central Oregon Irrigation District	Estimate by PE Legal	Unfunded	248070	242	545500	555.25	0.0	0.0	(0.1) 0	Other	0	0	0	(0.127)	
BPA Short Distance Discount (SDD)	Estimate by PE Legal	Unfunded	248070	242	506059	565.1	0.0	(3.2)	(0.2) 0	Other	0	0	0	(0.249)	
L.T. Accrued Settlement Provision (USA Power Settlement)	Estimate by PE Legal	Unfunded	289950	253.99	545500	426.5	(119.1)	(121.6)	(120.3) 0	Other	0	0	0	(120.344)	
AES Wind Generation Inc. - Rock River 1 Curtailment Complaint	Estimate by C&T	Unfunded	248025	242	505214	555.63	(0.2)	(0.2)	(0.2) 0	Other	0	0	0	(0.207)	
EWEB Reserve	Estimate by C&T	Unfunded	248025	242	505214	555.63	(1.1)	(0.3)	(0.8) 0	Other	0	0	0	(0.830)	
Idaho Power Physical Loss (Bridger) - Reserve for Dispute	Estimate by C&T	Unfunded	248025	242	505206	555.25	(2.2)	0.0	(0.4) 0	Other	0	0	0	(0.376)	
Deseret Physical Loss - Reserve for Dispute	Estimate by C&T	Unfunded	248025	242	505206	555.25	(0.2)	(0.2)	(0.2) 0	Other	0	0	0	(0.202)	
BPA - Swift PTP SDD	Estimate by C&T	Unfunded	248025	242	506050	565.46	0.0	(0.7)	(0.2) 0	Other	0	0	0	(0.216)	
Accum Provision for Rate Refunds	Estimate by PacTrans	Unfunded	284100	229	301913	456.199	(1.9)	(0.1)	(0.9) 0	Other	0	0	0	(0.862)	
Trapper Mine Reclamation Obligation	Estimate based upon 54¢ per ton of	Unfunded	289517	253.3	515100	501.1	(5.8)	(5.9)	(5.7) 0	Other	0	0	0	(5.744)	
Accrued Right-of-Way Obligation	Estimate by RMP Finance	Unfunded	289955	253.99	582300	566 / 589	(2.2)	(2.6)	(2.4) 0	Other	0	0	0	(2.401)	
Injuries & Damages Reserve Risk	Known	Unfunded	280311	238.21	545050	925	(65.5)	(53.5)	(61.0) 0	Labor	0	0	0	(60.974)	
Injuries & Damages Reserve Risk (Insurance Recovery Rec)	Known	Unfunded	118925	228.25	545050	925	50.1	27.2	45.0 0	Labor	0	0	0	45.050	
Provision for Customer A/R (CSS)	Calculated and Known Items	Unfunded	118100	144	550750	904	(6.0)	(6.1)	(6.2) 0	Other	0	0	0	(6.188)	
Provision for Other A/R (OAR)	Calculated and Known Items	Unfunded	118150	144	550750	904	(0.0)	(0.0)	(0.0) 0	Other	0	0	0	(0.008)	
Provision for Other A/R (Joint Use)	Accrual based on 100% of Fines & S	Unfunded	118155	172	301869	454.1	(0.1)	(0.1)	(0.1) 0	Other	0	0	0	(0.058)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contract revenue -	Unfunded	118157	144	550776	904.2	(0.9)	(0.8)	(0.9) 0	Other	0	0	0	(0.865)	
Provision for Doubtful Debts - Other	Known	Unfunded	118168	144	550750	904	(0.1)	(0.1)	(0.1) 0	Other	0	0	0	(0.067)	
Bad Debt Reserve - Transmission	Known	Unfunded	118175	144	550775	904	(0.1)	(0.1)	(0.1) 0	Other	0	0	0	(0.057)	
Provision for Unbilled Revenue P/P	Calculated and Known Items	Unfunded	118200	173	301119	440.1	(0.3)	(0.3)	(0.2) 0	Other	0	0	0	(0.233)	
Provision for Unbilled Revenue RMP	Calculated and Known Items	Unfunded	118300	173	301119	440.1	(0.4)	(0.4)	(0.4) 0	Other	0	0	0	(0.362)	
Inventory Reserve - Power Supply	Known - Calculated	Unfunded	120300	154.99	516400	557	(0.3)	(0.6)	(0.3) 0	Other	0	0	0	(0.341)	
Inventory Reserve - Power Delivery	Known - Calculated	Unfunded	120331	154.99	516900	707.1 / 707.2	(1.6)	0.0	(0.8) 0	Other	0	0	0	(0.796)	
Inventory Reserve - RMP (T&D)	Calc by RMP Finance	Unfunded	120332	154.99	516900	707.1 / 707.2	0.0	(1.6)	(0.6) 0	Other	0	0	0	(0.623)	
Inventory Reserve - PP (T&D)	Calc by PP Finance	Unfunded	120333	154.99	516900	707.1 / 707.2	0.0	(0.8)	(0.4) 0	Other	0	0	0	(0.399)	
Construction Work-in-Progress (CWIP) Reserve	Calculated	Unfunded	146001	107	545960	557 / 598	(1.5)	(1.9)	(1.7) 0	Other	0	0	0	(1.680)	
Uncollectible Weatherization Loans Reserve	Historical Trend Judgment	Unfunded	162010	124.9	550750	904	(0.1)	(0.1)	(0.1) 0	Other	0	0	0	(0.103)	
Provision for Unbilled Severance Tax Cap (Chevron Mining Co.)	Estimate by Mining	Unfunded	210849	232	515100	501.1	(2.8)	0.0	(2.2) 0	Other	0	0	0	(2.187)	
Accrual - Severance Payments	Known	Unfunded	235190	232	500700	920	(0.5)	(0.5)	(0.3) 0	Labor	0	0	0	(0.307)	
Annual Incentive Plan (AIP)	Calculated plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	(13.0) 0	Labor	0	0	0	(12.971)	
401(K) Discretionary 1% Company Match	Calculated plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.8)	(1.9)	(1.3) 0	Labor	0	0	0	(1.308)	
Safety Awards Payable	Calculated plus CEO Discretion	Unfunded	235999	232	500400	Follows Labor	(2.7)	(2.6)	(1.8) 0	Labor	0	0	0	(1.556)	
Gift Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by AP	Unfunded	289000	253.99	590500	921	(0.3)	(0.1)	(0.2) 0	Labor	0	0	0	(0.192)	
Environmental Liabilities - Centralia Plant	Estimate by Environmental Engrg	Unfunded / Gains	288601	253.99	140709	102	(0.1)	0.0	(0.0) 0	Other	0	0	0	(0.046)	
Environmental Liabilities - Centralia Mine (J.O.)	Estimate by Environmental Engrg	Unfunded / Gains	288602	253.99	140709	102	(0.0)	0.0	(0.0) 0	Other	0	0	0	(0.024)	
Environmental Liabilities - Centralia Mine (PCorp)	Estimate by Environmental Engrg	Unfunded / Gains	288603	253.99	140709	102	(0.0)	0.0	(0.0) 0	Other	0	0	0	(0.022)	
Vacation Accrual IBEW 57	Calculated by Payroll	Unfunded	248181	242	500515	Follows Labor	(3.2)	(2.9)	(4.5) 0	Labor	0	0	0	(4.458)	
Vacation Accrual IBEW 125	Calculated by Payroll	Unfunded	248182	242	500517	Follows Labor	(1.7)	(1.7)	(1.8) 0	Labor	0	0	0	(1.847)	
Vacation Accrual IBEW 698	Calculated by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.0)	(2.1)	(2.2) 0	Labor	0	0	0	(2.233)	
Personal Time Accrual IBEW 57 - Laramie	Calculated by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.0)	(0.0) 0	Labor	0	0	0	(0.033)	
Personal Time Accrual UWA 127	Calculated by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.7)	(3.6)	(3.9) 0	Labor	0	0	0	(3.923)	
Personal Time Accrual UWA 197	Calculated by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.1)	(0.1)	(0.1) 0	Labor	0	0	0	(0.130)	
Personal Time Accrual Non-Union	Calculated by Payroll	Unfunded	248189	242	500516	Follows Labor	(15.7)	(15.5)	(16.1) 0	Labor	0	0	0	(16.077)	
Sick Leave Accrual IBEW 57	Calculated by Payroll	Unfunded	248195	242	500515	Follows Labor	(6.0)	(6.1)	(5.7) 0	Labor	0	0	0	(5.736)	
Supplemental Pension Benefits (Retirement Allowances)	Pension - Known by HR/Payroll	Unfunded	280349	228.3	501106	426.5	(2.3)	(2.2)	(2.3) 0	Other	0	0	0	(2.273)	
Pension - Local 57	Pension - Calculated	Unfunded	280350	228.35	501105	Follows Labor	(0.7)	(0.7)	(1.0) 0	Other	0	0	0	(1.001)	
FAS 158 SERP Liability	SERP - Calculated - Actuary	Unfunded	280465	228.35	501115	920 / 426.5	(63.0)	(59.3)	(61.9) 0	Labor	0	0	0	(61.863)	
FAS 158 SERP Accumulated Other Comprehensive Income	SERP - Calculated - Actuary	Accum OCI/parially offsetting unfunded SERP liability	299107	219	0	0	22.0	19.4	21.4 0	Labor	0	0	0	21.445	
FAS 112 Book Reserve	Post-Employ - Calculated - Actuary	Unfunded	280330	228.3	501160	920	(34.1)	(31.6)	(33.9) 0	Labor	0	0	0	(33.945)	
Wasatch Worker's Compensation Reserve	Post-Employ - Calculated - Actuary	Unfunded	280490	228.3	501160	920	(3.3)	(3.1)	(3.2) 0	Labor	0	0	0	(3.157)	
Totals							(292.1)	(299.0)	(295.6)		0.000	0.000	(145.218)	(162.676)	
										Allocators	100.000%	22.334%	7.882%	0.000%	
										Total (\$ millions)	0.000	0.000	(11.445)	0.000	
										Appendix A Input					(11,445,423)

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

FERC Acct	Description	2015 Expense
4265000	OTHER DEDUCTIONS	(55)
5020000	STEAM EXPENSES	(3,030)
5060000	MISC STEAM PWR EXP	(2,080,975)
5063000	MISC STEAM JVA CR	229,339
5120000	MANT OF BOILR PLNT	(7,488)
5140000	MAINT MISC STM PLN	(9,586)
5350000	OPER SUPERV & ENG	(188,979)
5390000	MSC HYD PWR GEN EX	(123,702)
5480000	GENERATION EXP	(9,829)
5490000	MIS OTH PWR GEN EX	(41,592)
5530000	MNT GEN & ELEC PLT	(13,226)
5560000	SYS CTRL & LD DISP	(10,836)
5570000	OTHER EXPENSES	(645,575)
5600000	OPER SUPERV & ENG	(312,622)
5612000	LD - MONITOR & OPER	(62,544)
5615000	REL PLAN & STDS DEV	(12,554)
5660000	MISC TRANS EXPENSE	(3)
5680000	MNT SUPERV & ENG	(39,963)
5700000	MAINT STATION EQIP	(14,207)
5710000	MAINT OVHD LINES	(2,526)
5800000	OPER SUPERV & ENG	(361,022)
5810000	LOAD DISPATCHING	(169,020)
5850000	STRT LGHT-SGNL SYS	(8,695)
5880000	MSC DISTR EXPENSES	(44,558)
5900000	MAINT SUPERV & ENG	(240,415)
5920000	MAINT STAT EQUIP	(89,791)
5930000	MAINT OVHD LINES	(12,498)
5950000	MAINT LINE TRNSFRM	(24,204)
5970000	MNT OF METERS	(30,551)
5980000	MNT MISC DIST PLNT	(25,142)
7071000	LBR CLR - RMP	(1,564,734)
7072000	LBR CLR - PACPWR	(667,278)
7081000	Stores Exp CLR - RMP	(122,018)
7082000	Stores Exp CLR - PP	(97,362)
9010000	SUPRV (CUST ACCT)	(65,844)
9020000	METER READING EXP	(354,658)
9030000	CUST RCRD/COLL EXP	(4,379)
9031000	CUST RCRD/CUST SYS	(38,833)
9032000	CUST ACCTG/BILL	(62,547)
9033000	CUST ACCTG/COLL	(46,329)
9036000	CUST ACCTG/COMMON	(232,164)
9050000	MISC CUST ACCT EXP	0
9070000	SUPRV (CUST SERV)	(504)
9080000	CUST ASSIST EXP	(37,472)
9084000	DSM DIRECT	(22,616)
9086000	CUST SERV	(122,748)
9090000	INFOR/INSTRCT ADV	(1,959)
9200000	ADMIN & GEN SALARY	(1,186,575)
9350000	MAINT GENERAL PLNT	(15,780)
Attachment 5 input: Total PBOP		(8,999,649)

Notes:

Total expense is negative for 2015. 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 2015 as compared to 2014 is primarily due to changes in actuarial assumptions.

2016 projection

Plant-in-service additions by month (2015 projection)

Jan 2016	5,252,182
Feb 2016	1,203,647
Mar 2016	14,138,248
Apr 2016	23,734,246
May 2016	55,940,147
Jun 2016	3,428,310
Jul 2016	7,086,243
Aug 2016	4,178,482
Sep 2016	5,248,775
Oct 2016	5,231,645
Nov 2016	5,016,813
Dec 2016	5,918,325

Gateway plant-in-service detail (2016 projection)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions
	Other Transmission PIS		Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway
(Excl Energy Gateway)			Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments A-H)
Jan 2016	5,127,420		1,731	1,194	-	-	-	121,837	-	124,762
Feb 2016	1,060,761		2,434	-	-	-	-	140,451	-	142,886
Mar 2016	3,782,993		385	-	-	-	-	10,354,870	-	10,355,255
Apr 2016	23,666,624		949	-	-	-	-	66,674	-	67,623
May 2016	55,456,822		51,510	-	-	-	-	431,815	-	483,325
Jun 2016	3,533,990		30,300	-	-	-	-	(135,981)	-	(105,681)
Jul 2016	7,002,606		30,300	-	-	-	-	53,337	-	83,637
Aug 2016	3,956,514		-	-	-	-	-	221,968	-	221,968
Sep 2016	5,220,573		-	-	-	-	-	28,203	-	28,203
Oct 2016	5,201,059		-	-	-	-	-	30,586	-	30,586
Nov 2016	4,987,971		-	-	-	-	-	28,842	-	28,842
Dec 2016	5,891,851		-	-	-	-	-	26,474	-	26,474
Total	124,889,184	-	117,610	1,194	-	-	-	11,369,074	-	11,487,878

Energy Gateway Projects (IR=NN)

2009-2014 Plant Additions Including Unclassified Plant and Dec 2010 transfer of Goshen Cap Bank from 102 to 101

FERC BS Account : 101/106 only

Excludes \$714,679.22 written off October 2011 for TORM/2008/C/002/10037321=Hemingway Capt Jack PG&E Agreement
 Excludes TORM/2008/C/002="Hemingway Capt Jack Transmission Line" Mar-Apr 2013 account 106 activity

Year	Mo	Energy Gateway (EG) Transmission	Distribution	General Plant	Intangible	Grand Total	Cumulative EG transmission total	EG depreciation expense	EG accumulated depreciation	EG net plant	EG 13-month balance
2008	12							Monthly dep rate 0.14368%			
2009	1	5,595		197		5,792	5,595				
	2			29		29	5,595				
	3	(5,595)	5,595	12		12					
	4			2		2					
	5			0		0					
	6			0		0					
	7			291,535		291,535					
	8		22,386	834		23,221					
	9		3,940	2,218,516		2,222,456					
	10			14,138		14,138					
	11			713,565		713,565					
	12	49,329,089	91	915,262		50,244,441	49,329,089	35,437.56	35,437.56	49,293,651	3,791,819.31
2010	1			(2,661)		(2,661)	49,329,089	70,875.13	106,312.69	49,222,776	
	2			56,708		56,708	49,329,089	70,875.13	177,187.82	49,151,901	
	3	186,516,476	4,593	1,540,416		188,061,485	235,845,564	204,866.85	382,054.67	235,463,509	
	4	10,877,334	0	101,389		10,978,724	246,722,899	346,672.75	728,727.41	245,994,171	
	5	(353,166)		45,114		(308,052)	246,369,732	354,233.21	1,082,960.62	245,286,772	
	6	798,121	(12,163)	82,042		867,999	247,167,853	354,552.86	1,437,513.49	245,730,340	
	7	1,116,636	1,294	21,235		1,139,165	248,284,489	355,928.41	1,793,441.89	246,491,048	
	8	392,805	(38)	32,125		424,892	248,677,295	357,012.78	2,150,454.67	246,526,840	
	9	(81,062)	(2,506)	(61,826)		(145,394)	248,531,901	357,236.73	2,507,691.40	246,088,541	
	10	87,873,224	36,378	8,623,922	364,554	96,898,078	336,469,456	420,305.81	2,927,997.21	333,541,459	
	11	434,391,075	(4,161)	(1,457,463)	2,700,529	435,629,980	770,860,532	795,495.68	3,723,492.89	767,137,039	
	12	7,978,725	4,035	943,607	970,519	9,896,887	778,839,257	1,113,290.08	4,836,782.97	774,002,474	287,225,424.60
2011	1	1,570,431	150	81,575	21,651	1,673,807	780,409,688	1,120,150.10	5,956,933.07	774,452,755	
	2	14,494,420	203	32,193	1,865,957	16,392,773	794,904,108	1,131,690.95	7,088,624.02	787,815,484	
	3	(1,319,835)		50,543	62,917	(1,206,357)	793,584,272	1,141,155.45	8,229,779.46	785,354,493	
	4	818,995	(1,946)	7,432	(16,374)	808,107	794,403,267	1,140,795.65	9,370,575.11	785,032,692	
	5	(674,049)		16,323	62,501	(595,225)	793,729,218	1,140,899.77	10,511,474.88	783,217,744	
	6	6,013,550		27,268	4,503	6,045,321	799,742,768	1,144,735.62	11,656,210.51	788,086,558	
	7	225,621		12,962	(11,911)	226,672	799,968,389	1,149,217.79	12,805,428.29	787,162,961	
	8	292,521		(146,660)	(420)	145,441	800,260,910	1,149,590.01	13,955,018.31	786,305,892	
	9	2,253,449		1,664	13,507	2,268,620	802,514,359	1,151,419.02	15,106,437.32	787,407,922	
	10	(169,598)		114,065	90,746	35,213	802,344,761	1,152,916.03	16,259,353.36	786,085,408	
	11	(125,784)		86,833	(1,202)	(40,153)	802,218,977	1,152,703.84	17,412,057.19	784,806,920	
	12	91,950	87,946	(2,115)	(15,583)	162,199	802,310,927	1,152,679.53	18,564,736.72	783,746,191	784,113,653.19
2012	1	36,175	5,451	18,068		59,694	802,347,102	1,152,771.57	19,717,508.29	782,629,594	
	2	72,991	(3,199)	9,638	7,335	86,765	802,420,094	1,152,850.00	20,870,358.29	781,549,735	
	3	990,797	(3,044)			987,754	803,410,891	1,153,614.21	22,023,972.50	781,386,918	
	4	970,878				970,878	804,381,769	1,155,023.46	23,178,995.97	781,202,773	
	5	(384,813)	(90)			(384,903)	803,996,866	1,155,444.49	24,334,440.45	779,662,515	
	6	3,221,592		6,011		3,227,603	807,218,548	1,157,482.40	25,491,922.85	781,726,625	
	7	35,015	69,653			104,668	807,253,563	1,159,821.92	26,651,744.77	780,601,818	
	8	267,306	(1,446)	65,066		330,926	807,520,869	1,160,039.10	27,811,783.88	779,709,085	
	9	126,156				126,156	807,647,025	1,160,321.76	28,972,105.64	778,674,919	
	10	376,118				376,118	808,023,143	1,160,682.59	30,132,788.23	777,890,355	
	11	23,435,318		13,478	1,393	23,450,189	831,458,461	1,177,788.51	31,310,576.74	800,147,884	
	12	28,383,675	3,196	18,111		28,404,982	859,842,136	1,215,014.80	32,525,591.54	827,316,545	785,864,996.71
2013	1	(59,287)		(66,494)		(125,781)	859,782,849	1,235,362.78	33,760,954.31	826,021,895	
	2	185,503		3,043		188,546	859,968,352	1,235,453.45	34,996,407.76	824,971,944	
	3	2,339,450		94,426		2,433,876	862,307,802	1,237,267.35	36,233,675.11	826,074,127	
	4	61,121		11,340		72,461	862,368,923	1,238,991.90	37,472,667.01	824,896,256	
	5	347,498,049		43,707		347,541,756	1,209,866,972	1,488,675.21	38,961,342.22	1,170,905,629	
	6	6,995,151		(21,114)		6,974,038	1,216,462,123	1,743,052.51	40,704,394.73	1,175,757,728	
	7	786,452		41,108		827,560	1,217,248,575	1,748,355.39	42,452,750.12	1,174,795,825	
	8	557,257		2,423		559,680	1,217,805,832	1,749,320.69	44,202,070.82	1,173,603,761	
	9	479,725		9,769		489,494	1,218,285,557	1,750,065.65	45,952,136.47	1,172,333,421	
	10	338,600		102,340		440,940	1,218,624,157	1,750,653.53	47,702,790.00	1,170,921,367	
	11	754,740		88		754,828	1,219,378,897	1,751,438.98	49,454,228.98	1,169,924,668	
	12	3,132,231		504		3,132,735	1,222,511,129	1,754,231.34	51,208,460.32	1,171,302,668	1,039,140,448.77
2014	1	639,666	182,775	767		823,208	1,223,150,794	1,756,941.04	52,965,401.35	1,170,185,393	
	2	92,456		40		92,497	1,223,243,251	1,757,466.99	54,722,868.34	1,168,520,382	
	3	257,303		128		257,431	1,223,500,554	1,757,718.25	56,480,586.59	1,167,019,967	
	4	2,947,368		441		2,947,808	1,226,447,921	1,760,020.46	58,240,607.05	1,168,207,314	
	5	122,036		42		122,078	1,226,569,957	1,762,225.49	60,002,832.53	1,166,567,124	
	6	284,854	576	6		285,435	1,226,854,811	1,762,517.79	61,765,350.33	1,165,089,460	
	7	92,267		147		92,414	1,226,947,078	1,762,788.71	63,528,139.04	1,163,418,939	
	8	18,639		21		18,660	1,226,965,716	1,762,868.39	65,291,007.42	1,161,674,709	
	9	(115,737)		554		(115,183)	1,226,849,979	1,762,798.63	67,053,806.06	1,159,796,173	
	10	423,269		8		423,275	1,227,273,249	1,763,019.56	68,816,825.62	1,158,456,423	
	11	262,584	1,813,531	21		2,096,236	1,227,555,932	1,763,526.71	70,580,352.33	1,156,975,580	
	12	288,801	4,332	76,812		369,945	1,227,844,734	1,763,937.26	72,344,289.59	1,155,500,444	1,164,054,967.55
2015	1	101,592	190,843	2,375		294,810	1,227,946,326	1,764,217.72	74,108,507.30	1,153,837,819	
	2	262,042	28,559	29,091		327,876	1,228,208,368	1,764,478.95	75,872,986.25	1,152,335,382	
	3	56,096	31,274	4	8.183	87,374	1,228,264,464	1,764,707.49	77,637,693.75	1,150,626,770	
	4	32,366	5,087	(3)		37,449	1,228,296,830	1,764,771.04	79,402,464.79	1,148,894,365	
	5	331,467,191	5,086	2,201,720		333,673,997	1,559,764,021	2,002,917.28	81,405,382.07	1,478,358,639	
	6	1,376,123	(30,045)	52,642		1,398,721	1,561,140,144	2,242,028.85	83,647,410.92	1,477,492,733	
	7	879,773	5,087	11,628		896,487	1,562,019,917	2,243,649.47	85,891,060.39	1,476,128,857	
	8	823,009	(1)	10,506		833,513	1,562,842,926	2,244,872.73	88,135,933.12	1,474,706,993	
	9	789,098		61,992		851,090	1,563,632,024	2,246,030.85	90,381,963.98	1,473,250,060	
	10	757,497	0	(855)		756,642	1,564,389,521	2,247,141.91	92,629,105.89	1,471,760,415	
	11	159,196		33,408		192,604	1,564,548,717	2,247,800.46	94,876,906.35	1,469,671,811	

Inputs

Data from Company records (Manual Input)						
Line #	Description	Model spreadsheet input	Final year values		Source	Notes
			2014	2015		
0						
1	Facility Credits under Section 309	Alt 5 - Cost Support, Line 109 "Facility Credits under Section 309 of the OATT"	0	0	Company records	
2	Interest on Network Upgrade Balance	Alt 5 - Cost Support, Line 108 "Interest on Network Upgrade Facilities"	1,751,804	1,520,883	Company Records: Sum of SAP GL 56914 (Interest Expense - Transmission Deposits/Debit Entry) and 56914 (CLT)	
3	Network Upgrade Balance	Alt 5 - Cost Support, Line 50 "Network Upgrade Balance"	52,282,848	35,613,530	Company Records: Sum of SAP GL accounts # 28546 (Transmission Interconnection Deposits - w/3rd Party) and #28546 (Transmission Interconnection Deposits (CLT))	
4	Federal income tax rate	Attachment A, Line 128 "FIT = Federal Income Tax Rate"	35.00%	35.00%	PacificCorp tax rate assumptions - 2015	
5	State income tax rate	Attachment A, Line 129 "SIT = State Income Tax Rate or Composite"	4.54%	4.54%	PacificCorp tax rate assumptions - 2015	
6	Percent of federal income tax deductible for state purposes	Attachment A, Line 130	0.00%	0.00%	PacificCorp tax rate assumptions - 2015	
7	Rent from Electric Property - Transmission Related	Attachment 3, Line 1 "Rent from Electric Property - Transmission Related"	3,073,874	3,079,420	Company Records: Sum of SAP GL accounts #301963 and #301972 (PC 1192)	Fiber Optic Leases
8	WECC phase shifting fee (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	656,040	1,130,302	2015 FERC Form No. 1, page 300.21b footnote	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include the WECC phase shifting fees for a reduction of loop flows on transmission assets as a revenue credit on Attachment 3 of the Formula.
9	Sen Interconnect and TFR study revenues (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	1,162,487	1,077,359	2015 FERC Form No. 1, page 300.21b footnote	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include as a revenue credit on Attachment 3 of the Formula the reimbursements for generator interconnection studies booked to Account 456 as the associated costs are booked to Account 651.7 and recovered in transmission ATFR.
10	WY Service territory fixed cost recovery fee (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	46,848	47,378	2015 FERC Form No. 1, page 300.21b footnote	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include a portion of the service territory fixed cost recovery fee received from a former retail customer in Wyoming as a revenue credit on Attachment 3 of the Formula. The FERC Form No. 1 value in footnote to page 300 for the service territory fixed cost recovery fee is multiplied by a share of target revenue requirement functionalized to transmission in Wyoming.
11	Adjustment to exclude the write-offs that were booked to Account 573	Alt 5 - Cost Support, Line 53 "Transmission O&M adjustment"	1,468,798	(500,239)	Company Records: SAP FERC 573 details	Based on the Resolution of Preliminary Challenges to the 2013 Annual Update, PacifiCorp agreed to exclude the write-offs that were booked to FERC Account 573 from the transmission revenue requirement.
12	Transmission imbalance penalty refunds in FERC 566	Alt 5 - Cost Support, Line 53 "Transmission O&M adjustment"	(1,630,050)	(68,076)	Company Records: Sum of SAP GL 605982 & 605984 (FERC 566)	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to exclude the expenses associated with the refunds for transmission imbalance penalties booked to FERC Account 566 from the transmission ATFR.

FERC Form 1 Data Consolidation

ID	Data_description	ff1_page	ff1_line	ff1_col	ff1_map	column_name	2014	2015
1	FERC 408.1 - Taxes Other than Income	114	14	c	114.14c	current_yr_total	171,415,396	185,302,308
2	FERC 411.4 - Net ITC adjustment	114	19	c	114.19c	current_yr_total	(5,019,198)	(4,756,408)
3	Amort of Other Utility Plant	200	21	c	200.21c	amt2	555,584,757	559,800,280
4	FERC 303 - Misc intangible plant (BoY)	204	5	b	204.5b	begin_yr_bal	857,285,828	880,195,125
5	FERC 303 - Misc intangible plant (EoY)	204	5	g	204.5g	yr_end_bal	880,195,125	876,732,473
6	Total production plant (BoY)	204	46	b	204.46b	begin_yr_bal	11,049,334,932	11,922,598,581
7	Total production plant (EoY)	204	46	g	204.46g	yr_end_bal	11,922,598,581	12,154,489,265
8	Total transmission plant (BoY)	206	58	b	206.58b	begin_yr_bal	5,231,106,254	5,387,870,877
9	Total transmission plant (EoY)	207	58	g	207.58g	yr_end_bal	5,387,870,877	5,910,756,444
10	Total distribution plant (BoY)	206	75	b	206.75b	begin_yr_bal	6,023,412,371	6,190,391,726
11	Total distribution plant (EoY)	206	75	g	206.75g	yr_end_bal	6,190,391,726	6,401,275,118
12	Total general plant (BoY)	206	99	b	206.99b	begin_yr_bal	1,417,753,200	1,445,031,807
13	Total general plant (EoY)	207	99	g	207.99g	yr_end_bal	1,445,031,807	1,173,341,618
14	Electric Plant Purchased	206	101	g	206.101g	yr_end_bal	-00	1,460,458
15	Electric plant sold	206	102	g	206.102g	yr_end_bal	-00	(561,324)
16	Total electric plant in service (BoY)	206	104	b	206.104b	begin_yr_bal	24,578,892,585	25,826,088,116
17	Total electric plant in service (EoY)	206	104	g	206.104g	yr_end_bal	25,826,088,116	26,518,616,700
18	Electric plant held for future use	214	47	d	214.47d	balance	23,319,217	23,319,217
19	Accum Dep - Steam production	219	20	c	219.20c	electric_plant	2,822,999,224	2,886,821,179
20	Accum Dep - Nuclear production	219	21	c	219.21c	electric_plant	-00	-00
21	Accum Dep - Hydro (conventional) production	219	22	c	219.22c	electric_plant	302,834,825	327,988,750
22	Accum Dep - Hydro (pumped storage) production	219	23	c	219.23c	electric_plant	-00	-00
23	Accum Dep - Other production	219	24	c	219.24c	electric_plant	777,090,296	847,165,096
24	Accum Dep - Transmission	219	25	c	219.25c	electric_plant	1,432,003,537	1,503,737,225
25	Accum Dep - Distribution	219	26	c	219.26c	electric_plant	2,479,873,031	2,581,141,819
26	Accum Dep - General	219	28	c	219.28c	electric_plant	580,388,319	418,947,737
27	Accum Dep - Total	219	29	c	219.29c	electric_plant	8,395,189,232	8,565,801,806
28	Materials and supplies - est construction (EoY)	227	5	c	227.5c	yr_end_bal	111,221,100	134,703,542
29	Materials and supplies - transmission (EoY)	227	8	c	227.8c	yr_end_bal	490,752	653,625
30	FERC 163 - Undistributed stores expense	227	16	c	227.16c	yr_end_bal	-00	-00
31	FERC 190 - ADIT (BoY)	234	18	b	234.18b	begin_yr_bal	482,567,288	544,969,532
32	FERC 190 - ADIT (EoY)	234	18	c	234.18c	yr_end_bal	544,969,532	606,211,204
33	FERC 281 - ADIT (BoY)	272	17	b	272.17b	bgn_yr_bal	226,880,978	252,151,842
34	FERC 281 - ADIT (EoY)	272	17	k	272.17k	end_yr_bal	252,151,842	285,986,998
35	FERC 282 - ADIT (BoY)	274	9	b	274.9b	bgn_yr_bal	3,991,613,412	4,244,780,923
36	FERC 282 - ADIT (EoY)	274	9	k	274.9k	end_yr_bal	4,244,780,923	4,414,667,387
37	FERC 283 - ADIT (BoY)	276	19	b	276.19b	bgn_yr_bal	556,381,073	633,311,644
38	FERC 283 - ADIT (EoY)	276	19	k	276.19k	end_yr_bal	633,311,644	657,526,736
39	FERC 561 - Load Dispatch (LD)	321	84	b	321.84b	crnt_yr_amt	-00	-00
40	FERC 561.1 - LD reliability	321	85	b	321.85b	crnt_yr_amt	-00	-00
41	FERC 561.2 - LD monitor operate	321	86	b	321.86b	crnt_yr_amt	7,564,076	6,818,716
42	FERC 561.3 - LD service scheduling	321	87	b	321.87b	crnt_yr_amt	-00	-00
43	FERC 561.4 - Sched, sys control, dispatch	321	88	b	321.88b	crnt_yr_amt	824,276	2,106,756
44	FERC 561.5 - Reliability, plan, standards	321	89	b	321.89b	crnt_yr_amt	1,111,085	1,326,587
45	FERC 561.8 - Reliability, plan, standards services	321	92	b	321.92b	crnt_yr_amt	5,545,389	7,402,436
46	FERC 565 - Transmission by others	321	96	b	321.96b	crnt_yr_amt	151,335,724	148,425,345
47	Total Transmission Expenses	321	112	b	321.112b	crnt_yr_amt	211,057,529	215,664,453
48	FERC 924 - Property Insurance	323	185	b	323.185b	crnt_yr_amt	15,633,179	15,938,310
49	FERC 928 - Regulatory Commission Expenses	323	189	b	323.189b	crnt_yr_amt	24,280,590	22,275,686
50	FERC 930.1 - General Advertising Expenses	323	191	b	323.191b	crnt_yr_amt	6,832	319
51	Total A&G Expenses	323	197	b	323.197b	crnt_yr_amt	103,886,947	134,217,341
52	Industry association dues	335	1	b	335.1b	amount	1,114,980	1,206,198
53	Amort - Intangible, ltd term (FERC 404)	336	1	d	336.1d	limterm_elc_plnt	39,290,397	36,050,777
54	Amort exp - Intangible (FERC 405)	336	1	e	336.1e	othr_elc_plnt	-00	-00
55	Dep exp - Transmission (FERC 403)	336	7	b	336.7b	depr_expn	92,085,625	99,238,672
56	Dep exp - Transmission, ltd term (FERC 404)	336	7	d	336.7d	limterm_elc_plnt	-00	-00
57	Dep exp - General (FERC 403)	336	10	b	336.10b	depr_expn	39,508,869	39,308,259
58	Dep exp - General, ltd term (FERC 404)	336	10	d	336.10d	limterm_elc_plnt	1,144,615	1,358,159
59	Transmission wages and salaries	354	21	b	354.21b	drct_pyrl_dstrbt	24,934,991	25,137,301
60	A&G wages and salaries	354	27	b	354.27b	drct_pyrl_dstrbt	41,620,401	37,744,556
61	Total O&M salaries	354	28	b	354.28b	drct_pyrl_dstrbt	362,793,740	356,682,932

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2016 Projection
				2015 Form 1 data Projection
Allocators				
Wages & Salary Allocation Factor				
1	Transmission Wages Expense		354.21b	25,137,301
2	Total Wages Expense		354.28b	356,682,932
3	Less A&G Wages Expense		354.27b	37,744,556
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	318,938,376
5	Wages & Salary Allocator		(Line 1 / Line 4)	7.8816%
Plant Allocation Factors				
6	Electric Plant in Service	(Note M)	Attachment 5	26,518,616,701
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	8,565,801,806
8	Accumulated Amortization	(Note N)	Attachment 5	559,800,280
9	Total Accumulated Depreciation		(Line 7 + 8)	9,125,602,086
10	Net Plant		(Line 6 - Line 9)	17,393,014,615
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	6,150,705,545
12	Gross Plant Allocator		(Line 11 / Line 6)	23.1939%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	4,569,827,764
14	Net Plant Allocator		(Line 13 / Line 10)	26.2739%
Plant Calculations				
Plant In Service				
15	Transmission Plant In Service	(Note M)	Attachment 5	5,910,756,444
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	78,371,399
17	Total Transmission Plant		(Line 15 + Line 16)	5,989,127,844
18	General Plant	(Note N)	Attachment 5	1,173,341,617
19	Intangible Plant	(Note N)	Attachment 5	876,732,474
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,050,074,092
21	Wage & Salary Allocator		(Line 5)	7.8816%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	161,577,701
23	Land Held for Future Use	(Notes B & L)	Attachment 5	3,657,534
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	6,154,363,079

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2016 Projection
				2015 Form 1 data Projection
Accumulated Depreciation and Amortization				
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	1,503,737,225
26	Accumulated General Depreciation	(Note N)	Attachment 5	418,947,737
27	Accumulated Amortization	(Note N)	(Line 8)	559,800,280
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	978,748,017
29	Wage & Salary Allocator		(Line 5)	7.8816%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	77,140,556
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	1,580,877,780
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	4,573,485,299
Adjustments To Rate Base				
Accumulated Deferred Income Taxes				
33	ADIT net of FASB 106 and 109		Attachment 1A	(1,039,502,016)
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	(147,746)
Unfunded Reserves				
36	Unfunded Reserves		Attachment 16	(10,698,010)
Prepayments				
37	Prepayments	(Note K & N)	Attachment 11	5,657,767
Abandoned Plant				
38	Unamortized Abandoned Plant	(Note O)		0
Materials and Supplies				
39	Undistributed Stores Expense	(Note N)	Attachment 5	0
40	Wage & Salary Allocator		(Line 5)	7.8816%
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0
42	Construction Materials & Supplies	(Note N)	Attachment 5	134,703,542
43	Wage & Salary Allocator		(Line 5)	7.8816%
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	10,616,733
45	Transmission Materials & Supplies	(Note N)	Attachment 5	653,625
46	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	11,270,358
Cash Working Capital				
47	Operation & Maintenance Expense		(Line 75)	69,887,253
48	1/8th Rule	(Note S)	Zero	0.0%
49	Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)	0
Network Upgrade Balance				
50	Network Upgrade Balance	(Note N)	Attachment 5	(35,613,530)
51	Total Adjustment to Rate Base		(Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,069,033,177)
52	Rate Base		(Line 32 + Line 51)	3,504,452,121

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2016 Projection
				2015 Form 1 data Projection
Operations & Maintenance Expense				
Transmission O&M				
53	Transmission O&M		Attachment 5	215,095,477
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	10,252,059
55	Less: Account 565		Attachment 5	148,425,345
56	Transmission O&M		(Lines 53 - 55)	56,418,073
Allocated Administrative & General Expenses				
57	Total A&G		323,197b	134,217,341
58	Less Actual PBOP Expense Adjustment	(Note H)	Attachment 5	0
59	Less Property Insurance Account 924		323,185b	15,938,310
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	89,288
61	Less Regulatory Commission Exp Account 928	(Note D)	323,189b	22,275,686
62	Less General Advertising Exp Account 930.1		323,191b	319
63	Less Membership Dues	(Note C)	Attachment 5	154,650
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	95,759,088
65	Wage & Salary Allocator		(Line 5)	7.8816%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	7,547,304
Directly Assigned A&G				
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	2,225,157
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)	2,225,157
70	Property Insurance Account 924	(Note F)	Attachment 5	15,938,310
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)	15,938,310
73	Gross Plant Allocator		(Line 12)	23.1939%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	3,696,718
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	69,887,253
Depreciation & Amortization Expense				
Depreciation Expense				
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	99,238,672
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	40,666,418
78	Intangible Amortization	(Note H)	Attachment 5	36,050,777
79	Total		(Line 77 + Line 78)	76,717,195
80	Wage & Salary Allocator		(Line 5)	7.8816%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	6,046,507
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	105,285,179
Taxes Other Than Income				
84	Taxes Other than Income Taxes		Attachment 2	35,960,264
85	Total Taxes Other than Income Taxes		(Line 84)	35,960,264

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2016 Projection
				2015 Form 1 data Projection
Return \ Capitalization Calculations				
Long-Term Debt				
86	Account 221 Bonds		Attachment 14	7,111,415,154
87	Less Account 222 Reacquired Bonds		Attachment 14	0
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14	0
89	Account 224 Other Long-term Debt		Attachment 14	0
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	7,111,415,154
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	12,859,624
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	33,577,276
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	6,751,859
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	74,613
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	7,058,301,008
Long Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	356,471,778
98	Less Hedging Expense	(Note R)	Attachment 14	0
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	4,088,677
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	832,212
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	11,026
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
103	Total Long Term Debt Cost		Sum Lines 97 through 102	361,381,642
Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued		Attachment 14	2,397,600
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14	0
106	Account 207 Premium on Preferred Stock		Attachment 14	0
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	0
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14	0
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14	0
110	Total Preferred Stock		Sum Lines 104 through 109	2,397,600
111	Preferred Dividend		Attachment 14 (Enter positive)	161,902
Common Stock				
112	Proprietary Capital		Attachment 14	7,458,553,511
113	Less: Total Preferred Stock		(Line 110)	2,397,600
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	147,464,388
115	Less: Account 219		Attachment 14	(13,306,314)
116	Total Common Stock		Sum Lines 112 through 115	7,321,997,838

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs			Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2016 Projection
					2015 Form 1 data Projection
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	49.26%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	50.72%
<hr/>					
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.12%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
<hr/>					
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.52%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	4.97%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.4940%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	262,623,425
<hr/>					
Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate		(Note G)		35.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%
131	T	$T = 1 - ((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p) =$			37.951%
132	T / (1-T)				61.163%
ITC Adjustment					
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(1,249,695)
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(2,014,046)
135	Income Tax Component =	$(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =$		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	106,566,584
136	Total Income Taxes			(Line 134 + Line 135)	104,552,538

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2016 Projection
				2015 Form 1 data Projection
Revenue Requirement				
Summary				
137	Net Property, Plant & Equipment		(Line 32)	4,573,485,299
138	Total Adjustment to Rate Base		(Line 51)	(1,069,033,177)
139	Rate Base		(Line 52)	3,504,452,121
140	Total Transmission O&M		(Line 75)	69,887,253
141	Total Transmission Depreciation & Amortization		(Line 83)	105,285,179
142	Taxes Other than Income		(Line 85)	35,960,264
143	Investment Return		(Line 127)	262,623,425
144	Income Taxes		(Line 136)	104,552,538
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	578,308,659
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
146	Transmission Plant In Service		(Line 15)	5,910,756,444
147	Excluded Transmission Facilities	(Note J)	Attachment 15	242,640,976
148	Included Transmission Facilities		(Line 146 - Line 147)	5,668,115,468
149	Inclusion Ratio		(Line 148 / Line 146)	95.89%
150	Gross Revenue Requirement		(Line 145)	578,308,659
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	554,568,656
Revenue Credits				
152	Revenue Credits		Attachment 3	152,695,083
153	Net Revenue Requirement		(Line 151 - Line 152)	401,873,572
Net Plant Carrying Charge				
154	Gross Revenue Requirement		(Line 150)	578,308,659
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,485,390,619
156	Net Plant Carrying Charge		(Line 154 / Line 155)	12.8932%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	10.6807%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.4946%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE				
159	Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	211,132,696
160	Increased Return and Taxes		Attachment 4	395,822,608
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	606,955,304
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,485,390,619
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	13.5318%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	11.3193%
165	Net Revenue Requirement		(Line 153)	401,873,572
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	4,677,132
168	Interest on Network Upgrade Facilities		Attachment 5	1,520,803
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	408,071,508
Network Service Rate				
170	12 CP Monthly Peak (MW)		Attachment 9a/9b	13,738
171	Rate (\$/MW-year)	(Note I)	(Line 169 / 170)	29,703
172	Network Service Rate (\$/MW-year)		(Line 171)	29,703

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2016 Projection
			2015 Form 1 data Projection

Notes

- A Line 16 includes New Transmission Plant to be placed in service in the current calendar year. Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- B Includes Transmission portion only.
- C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded from the calculation of the ATRR and charges under the Formula Rate and are subtracted from Total A&G. Total A&G does not include lobbying expenses.
- D Includes all Regulatory Commission Expenses.
- E Includes Regulatory Commission Expenses directly related to transmission service.
- F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$.
- H No change in ROE will be made absent a filing at FERC.
PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its actual PBOP expense.
Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.
- I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.
- J Amount of transmission plant excluded from rates per Attachment 15.
- K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.
- L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2, shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.
- P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.
- R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 – Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.
- S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:
(a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does not file a study in the time required, the amount of cash working capital allowance includable in the calculation of the ATRR under the Formula shall be zero dollars (\$0.00) as of June 1, 2014, and shall remain at zero until such time as the Commission, in response to a PacifiCorp filing of a lead-lag study, authorizes a cash working capital allowance;
(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 Section 205 filing.
- 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	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,818,716
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	2,106,756
5	(561.5) Reliability, Planning and Standards Development	321.89b	1,326,587
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,252,059
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,252,059
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	13,440,780
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.762758
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06356
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01467
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00293
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00210
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.18
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	\$554,568,656
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$5,589,191
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$147,105,893
4	Total Revenue Credits	Line 2 + Line 3	\$152,695,083
5	Interest on Network Upgrades	Attachment 5	\$1,520,803
6	Transmission Incentive Credit	Attachment 7	\$4,677,132
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$408,071,508
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	13,738
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$29.703112
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.475259
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.571214
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.114243
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.081602
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$7.14
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$3.40

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related
	(A)	(B)			(C)	(D)	(E)
1	ADIT-282	Sch. 282 Below	(3,968,031,822)	(2,826,643,795)	(928,728,614)	16,801,252	(229,460,665)
2	ADIT-281	Sch. 281 Below	(252,151,842)	(252,151,842)	0	0	0
3	ADIT-283	Sch. 283 Below	(464,012,490)	(450,200,710)	0	(8,301,728)	(5,510,052)
4	ADIT-190	Sch. 190 Below	527,365,422	495,523,065	349,597	0	31,492,760
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,156,830,732)	(3,033,473,282)	(928,379,017)	8,499,524	(203,477,957)
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	26.2739%	7.8816%
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(928,379,017)	2,233,159	(16,037,225)
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)					Attachment 1a input -->

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

Schedule ADIT-190

Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related
A		B	C	D	E	F
Account 190						
Employee Benefits						
137426	720.500	Accrued Severance	396,188	0	0	396,188
137414	505.400	Accrued Bonus	65,491	0	0	65,491
137415	505.600	Accrued Vacation	10,677,928	0	0	10,677,928
287220	720.560	Pension	42,004,416	42,004,416	0	0
287300	920.182	LTIP - non current	2,631,997	0	0	2,631,997
287324	720.200	Deferred Comp. Accrual	3,689,534	0	0	3,689,534
287327	720.300	Pension/Retirement Accrual	881,430	881,430	0	0
287373	910.580	Wasach workers comp reserve	1,237,377	0	0	1,237,377
287399	920.150	FAS 112 Book Reserve - Post	12,794,245	0	0	12,794,245
287413	720.550	Accrued CIC Severance	0	0	0	0
287447	720.830	Western Coal Carr Ret Med Accrual	4,238,777	0	0	4,238,777
287460	720.800	FAS 158 Pension Liability	63,703,014	63,703,014	0	0
287461	720.810	FAS 158 Post-Retirement Liability	20,850,623	20,850,623	0	0
287462	720.820	FAS 158 SERP Liability	23,893,147	23,893,147	0	0
FAS 133 Derivatives:						
137238	730.110	FAS 133 Derivatives - Current	19,099,710	19,099,710	0	0
137233	415.838	Curr Liab - Frozen MTM	4,980,501	4,980,501	0	0
287336	730.120	FAS 133 Derivatives - Book	13,316,395	13,316,395	0	0
287249	415.839	NonCurr Liab - Frozen MTM	41,823,354	41,823,354	0	0
Regulatory Liabilities:						
137203	705.514	RL OR Def NPC - Current	0	0	0	0
137205	705.518	RL WA Def NPC - Current	46,285	46,285	0	0
137213	705.525	RL OR RECs in Rate - Current	153,692	153,692	0	0
137214	705.522	RL UT RECs in Rate - Current	0	0	0	0
137215	705.523	RL WA RECs in Rate - Current	0	0	0	0
137221	705.526	RL CA Solar Feed-in Tariff - Current	358,886	358,886	0	0

137224	705.530	RL UT Solar Feed-in Tariff - Current	3,839,456	3,839,456	0	0	0
137228	705.536	RL CA GHG RL - C	1,102,333	1,102,333	0	0	0
137229	705.537	RL Other Reg Liabilities - Current	330,725	330,725	0	0	0
137232	415.700	RL - BPA Balancing Acct OR	0	0	0	0	0
137234	425.381	RL - BPA Balancing Acct ID	878,553	878,553	0	0	0
137237	715.720	RL - BPA Balancing Acct WA	0	0	0	0	0
137241	705.241	RL-Alt Rate Energy Prgm CA	256,166	256,166	0	0	0
137300	610.144	Reg Liability Current - DSM	717,505	717,505	0	0	0
137416	610.142	RL - UT Home Energy	947,522	947,522	0	0	0
137417	610.143	RL - WA Low Energy Program	494,423	494,423	0	0	0
137418	705.265	RL - OR Energy Conserv Chrg	998,298	998,298	0	0	0
137419	705.270	RL - Blue Sky OR	1,072,010	1,072,010	0	0	0
137420	705.271	RL - Blue Sky WA	131,501	131,501	0	0	0
137421	705.272	RL - Blue Sky CA	50,647	50,647	0	0	0
137422	705.273	RL - Blue Sky UT	1,200,413	1,200,413	0	0	0
137423	705.274	RL - Blue Sky ID	46,892	46,892	0	0	0
137424	705.275	RL - Blue Sky WY	133,301	133,301	0	0	0
137425	705.600	RL - OR 2012 GRC Giveback	0	0	0	0	0
287225	605.103	ARO/Reg Diff - Trojan - WA	(105,045)	(105,045)	0	0	0
287233	705.515	RL - Deferred Excess NPC - OR - noncurrent	2,286,645	2,286,645	0	0	0
287237	705.755	RL-Noncurrent Reclass-Other	23,587	23,587	0	0	0
287239	705.600	RL - OR 2012 GRC Giveback	(158,722)	(158,722)	0	0	0
287253	705.400	Reg Lia - OR Inj & Dam Reserve	791,291	791,291	0	0	0
287255	705.451	Reg Lia - OR Property Ins Reserve	393,344	393,344	0	0	0
287257	705.453	Reg Lia - ID Property Ins Reserve	144,868	144,868	0	0	0
287258	705.454	Reg Lia - UT Property Ins Reserve	1,318,284	1,318,284	0	0	0
287262	100.100	RL ITC	4,678,951	4,678,951	0	0	0
287284	610.147	Reg Liability-Other - Balance Reclass	(10,682)	(10,682)	0	0	0
287288	415.804	RTO Grid West N/R - OR	307,492	307,492	0	0	0
287304	610.146	OR Reg Asset/Liab Cons	(21,406)	(21,406)	0	0	0
287312	105.400	ARO Reg Liabilities	2,454,254	2,454,254	0	0	0

287320	910.560	SMUD Revenue Imputation-UT	0	0	0	0	0	0
287374	100.105	Income Tax WA Flow-through	0	0	0	0	0	0
287438	415.800	RTO Grid West N/R Allowance	429,499	429,499	0	0	0	0
287439	415.805	RTO Grid West Notes Rec - WY	157,155	157,155	0	0	0	0
287440	415.806	RTO Grid West Notes Rec - ID	51,541	51,541	0	0	0	0
287441	605.100	Trojan Decom Cost-Regulatory Asset	2,125,829	2,125,829	0	0	0	0
287442	610.135	SB 1149 Costs	371,862	371,862	0	0	0	0
287486	415.926	RL - Depre	324,479	324,479	0	0	0	0
287487	415.927	RL - Depre	253,701	253,701	0	0	0	0
State Carry forwards								
137402		DTA NOL Carry forward State Current	9,531,000	9,531,000	0	0	0	0
137403		DTA State NOL Fed Detriment - Current	(3,335,850)	(3,335,850)	0	0	0	0
287280		DTA State Charitable Contribution Limit	362,421	362,421	0	0	0	0
287437		DTA Net Operating Loss Carry forward-State	70,029,092	70,029,092	0	0	0	0
287449		DTA Federal Detriment of State NOL	(24,637,030)	(24,637,030)	0	0	0	0
287371		DTA 930.100 Oregon BETC Credits	2,104,918	2,104,918	0	0	0	0
287491		DTA BETC Purchased Credits	2,136,632	2,136,632	0	0	0	0
287497		DTA BETC Purchased Gain	837,770	837,770	0	0	0	0
287494		DTA Idaho ITC Carry forward	10,496,243	10,496,243	0	0	0	0
287269		DTA Colorado Tax Credit Carry forward	191,296	191,296	0	0	0	0
287275		DTA AZ State Tax Credit Carry forward	0	0	0	0	0	0
287281		DTA CA AMT Credit Carry forward	320,577	320,577	0	0	0	0
Loss Contingencies								
137510	415.815	Ins Resv	(19,012,454)	(19,012,454)	0	0	0	0
287498	425.140	USA Power Accrual	45,201,007	45,201,007	0	0	0	0
287341	910.530	Injuries & Damages	24,999,830	24,999,830	0	0	0	0
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	47,023,073	47,023,073	0	0	0	0
Other Deferred Assets:								
137235	505.125	Accrued Royalties	2,882	2,882	0	0	0	0
137400	----	Valuation Allowance for DTA - Current	(6,068,202)	(6,068,202)	0	0	0	0
137404	105.154	Section 383 capital loss CF	37,346	37,346	0	0	0	0
137405	205.025	PMI Fuel Cost Adjustment	1,699,031	1,699,031	0	0	0	0
137406	205.200	M&S Inventory Write-off	753,807	753,807	0	0	0	0
137408	220.100	Bad Debts Allowance - Cash	2,999,790	2,999,790	0	0	0	0
137409	425.320	N Umpqua Settlement Agmt	9,643,394	9,643,394	0	0	0	0
137410	505.100	Energy West Accrued Liab	444,611	444,611	0	0	0	0
137412	505.150	Misc Current & Accrued Liab	2,014,332	2,014,332	0	0	0	0
137413	505.160	CA PUC Fee	9,108	9,108	0	0	0	0
137807	----	Curr def fed tax corr ben of int	506,170	506,170	0	0	0	0
137817	-----	Curr def fed tax unc tax pos ben of int	0	0	0	0	0	0
137827	----	Curr def state tax corr ben of int	65,656	65,656	0	0	0	0
287240	605.301	Environmental Liab- Reg	8,132,866	8,132,866	0	0	0	0
287241	605.302	Environmental Liab- NonReg	1,015,138	1,015,138	0	0	0	0
287289	425.130	Rogue River-Habitat Enhance	17,076	17,076	0	0	0	0

287290	425.150	Lewis River- LWD Fund Liab	350,922	350,922	0	0	0
287297	505.155	Deferred Revenue - Citibank	102,040	102,040	0	0	0
287298	205.210	ERC Impairment Reserve	774,200	774,200	0	0	0
287321	100.100	ITC	8,686,382	8,686,382	0	0	0
287337	715.105	MCI F.O.G. Wire Lease	211,697	211,697	0	0	0
287338	415.110	Def Reg Asset-Transmission	134,341	0	134,341	0	0
287343	415.120	Def Reg Asset-Foote Creek Contract	6,489	0	6,489	0	0
287344	715.800	Redding Contract - Prepaid	208,767	0	208,767	0	0
287345	145.030	Distribution O&M Amort of W	0	0	0	0	0
287357	425.200	Other Environmental Liability	72,107	72,107	0	0	0
287370	425.215	Unearned Joint Use Pole Con	1,106,433	1,106,433	0	0	0
287392	425.120	Bear River Settlement Agreement	6,288,267	6,288,267	0	0	0
287393	425.110	Tenant Lease Allowances	106,095	106,095	0	0	0
287417	605.710	Reverse Accrued Final Reclamation	5,531,713	5,531,713	0	0	0
287479	105.221	Safe Harbor Leases - Cholla	37,922,708	37,922,708	0	0	0
287489	910.515	Deseret Settlement Rec	207,987	207,987	0	0	0
287807	-----	Non-curr def fed tax cor ben of int	316,817	316,817	0	0	0
287817	-----	Non-curr def fed unc tax pos ben of int	460,534	460,534	0	0	0
287827	-----	Non-curr def sta tax cor ben of int	41,097	41,097	0	0	0
287837	-----	Non-curr def sta unc tax pos ben of int	59,739	59,739	0	0	0
Rounding			5	5			
Subtotal - p234			544,969,532	508,888,398	349,597	0	35,731,537
Less FASB 109 Above if not separately removed			13,365,333	13,365,333	0	0	0
Less FASB 106 Above if not separately removed			4,238,777	0	0	0	4,238,777
Total			527,365,422	495,523,065	349,597	0	31,492,760

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

PacifiCorp

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

A	B	C	D	E	F			
						Total	Gas, Prod, Dist Or Other Related	Transmission Related
Account 281								
Electric:								
287960	-----	Accelerated Pollution Control Facilities Depreciation	(252,151,842)	(252,151,842)	0	0	0	
Rounding								
Subtotal - p275			(252,151,842)	(252,151,842)	0	0	0	
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Total			(252,151,842)	(252,151,842)	0	0	0	

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

PacifiCorp

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Schedule ADIT-282

A			B	C	D	E	F
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related
Account 282							
287605	105.147	§1031 Exchange	(172,878)	(172,878)	0	0	0
287766	610.101	Amortization NOPAs 99-00 RAR	202,295	202,295	0	0	0
287610	105.403	ARO Removal Costs	(29,991,665)	(29,991,665)	0	0	0
287605	105.142	Avoided Costs	216,619,156	216,619,156	0	0	0
287704	105.143	Basis Intangible Difference	(1,342,152)	0	0	(1,342,152)	0
287753	110.100	Book Cost Depletion	(4,099,158)	(4,099,158)	0	0	0
287605	105.120	Book Depreciation	2,385,533,129	2,385,533,129	0	0	0
287605	105.470	Book Fixed Asset Gain/Loss	233,824	233,824	0	0	0
287605	105.146	Capitalization of Test Energy	5,238,233	5,238,233	0	0	0
287605	105.137	Capitalized Depreciation	(20,319,657)	(20,319,657)	0	0	0
287605	105.100	Capitalized labor and benefit costs	25,659,474	25,659,474	0	0	0
287605	105.101	Capitalized labor costs - Medicare Subsidy	2,415,886	2,415,886	0	0	0
287605		Direct Assignment: Transmission Fixed Assets	0	928,728,614	(928,728,614)	0	0
287605		Direct Assignment: Intangible Fixed Assets	0	43,264,695	0	0	(43,264,695)
287605		Direct Assignment: General Fixed Assets	0	186,195,970	0	0	(186,195,970)
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(4,620,991)	0	0	(4,620,991)	0
287608	105.223	Cholla SHL NOPA (Lease Amortization)	1,381,474	0	0	1,381,474	0
287605	105.165	Coal Mine Development	(4,834,889)	(4,834,889)	0	0	0
287605	105.170	Coal Mine Extension Costs	(5,858,660)	(5,858,660)	0	0	0
287605	105.130	Contribution in Aid of Construction	264,295,570	264,295,570	0	0	0
287605	105.175	Cost of Removal	(213,476,350)	(213,476,350)	0	0	0
287224	145.030	CWIP Reserve	572,328	572,328	0	0	0
287605	105.141	Debt AFUDC	(227,986,595)	(227,986,595)	0	0	0
287605	105.115	Effects of Ratemaking - Fixed Assets Flow through	(91,871,232)	(91,871,232)	0	0	0
287605	105.139	Equity AFUDC	(79,907,752)	(79,907,752)	0	0	0
287928	425.310	Hydro Relicensing Obligation	(8,244,188)	(8,244,188)	0	0	0
287605	-----	Federal Tax Bonus Depreciation	0	0	0	0	0
287605	105.125	Tax Depreciation	(5,809,833,122)	(5,809,833,122)	0	0	0
287605	105.152	Tax Fixed Asset Gain/Loss	(89,080,538)	(89,080,538)	0	0	0
287605	105.129	Fixed Assets - State Modifications	21,382,921	0	0	21,382,921	0

287605	105.148	Mine Safety Sec. 179E Election	(473,124)	(473,124)	0	0	0
287610	105.460	Non-ARO Removal Costs	(335,205,507)	(335,205,507)	0	0	0
287740	110.200	Percentage Depletion - Temp	(1,143,834)	(1,143,834)	0	0	0
287605	320.210	R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	0
287648	100.120	RA - Effects of Ratemaking - Fixed Assets	(276,749,101)	(276,749,101)	0	0	0
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(51,074)	(51,074)	0	0	0
287605	105.131	Reclass to Pollution Control Facilities Depreciation	252,151,842	252,151,842	0	0	0
287605	105.140	Reimbursements	31,275,532	31,275,532	0	0	0
287605	105.122	Repairs Deduction	(350,541,144)	(350,541,144)	0	0	0
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(366,853)	(366,853)	0	0	0
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(2,559,391)	(2,559,391)	0	0	0
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(933,685)	(933,685)	0	0	0
287313	105.450	RL - Non-ARO Liability	335,205,507	335,205,507	0	0	0
287605	105.135	Safe Harbor Lease Rate Differential	248,818	248,818	0	0	0
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(229,336,182)	(229,336,182)	0	0	0
287605	105.116	Solar ITC Basis Adjustment	(2,190)	(2,190)	0	0	0
287771	110.205	Tax Depletion-SRC	321,959	321,959	0	0	0
287301	105.471	UT Klamath Relicensing Costs	13,399,273	13,399,273	0	0	0
		Rounding	1	1			
Subtotal - p275			(4,244,780,923)	(3,103,392,896)	(928,728,614)	16,801,252	(229,460,665)
Less FASB 109 Above if not separately removed			(276,749,101)	(276,749,101)	0	0	0
Less FASB 106 Above if not separately removed			0	0	0	0	0
Total			(3,968,031,822)	(2,826,643,795)	(928,728,614)	16,801,252	(229,460,665)

Instructions for Account 282:

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

PacifiCorp

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

A		B	C	D	E	F
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related
Account 283						
FERC 283 - Regulatory Assets						
287847	415.423 Contra RA - PP&E Deer Creek	37,233,105	37,233,105	0	0	0
287849	415.424 Contra RA - Deer Creek Abandonment	11,602,009	11,602,009	0	0	0
287642	105.401 RA - ARO	(19,485,662)	(19,485,662)	0	0	0
137332	415.699 RA - BPA Balancing Account - OR	(557,322)	(557,322)	0	0	0
137337	715.721 RA - BPA Balancing Account - WA	(120,288)	(120,288)	0	0	0
287984	415.923 RA - Carbon Unrecovered Plant - ID	(799,389)	(799,389)	0	0	0
287985	415.924 RA - Carbon Unrecovered Plant - UT	(5,540,548)	(5,540,548)	0	0	0
287986	415.925 RA - Carbon Unrecovered Plant - WY	(2,022,666)	(2,022,666)	0	0	0
287760	415.896 RA - Chehalis Generating Facility Deferral - WA	(1,138,530)	(1,138,530)	0	0	0
287635	415.500 RA - Cholla Plant Transaction Costs	(1,100,426)	(1,100,426)	0	0	0
287947	415.501 RA - Cholla Plant Transaction Costs - ID	32,327	32,327	0	0	0
287948	415.502 RA - Cholla Plant Transaction Costs - OR	52,758	52,758	0	0	0
287949	415.503 RA - Cholla Plant Transaction Costs - WA	95,105	95,105	0	0	0
287581	415.824 RA - Contra Pension MMT & CTG - CA	139,539	139,539	0	0	0
287577	415.820 RA - Contra Pension MMT & CTG - OR	1,540,253	1,540,253	0	0	0
137201	415.869 RA - Deferred Excess NPC - CA - Current	(1,292,091)	(1,292,091)	0	0	0
287781	415.870 RA - Deferred Excess NPC - CA - Noncurrent	(1,400,430)	(1,400,430)	0	0	0
137302	415.886 RA - Deferred Excess NPC - ID - Current	(7,514,841)	(7,514,841)	0	0	0
287596	415.892 RA - Deferred Excess NPC - ID - Noncurrent	(2,202,838)	(2,202,838)	0	0	0
137304	415.888 RA - Deferred Excess NPC - UT - Current	(16,126,370)	(16,126,370)	0	0	0
287896	415.875 RA - Deferred Excess NPC - UT - Noncurrent	(7,814,810)	(7,814,810)	0	0	0
137306	415.901 RA - Deferred Excess NPC - WY - Current	(8,224,943)	(8,224,943)	0	0	0
287593	415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,704,320)	(1,704,320)	0	0	0
287783	415.880 RA - Deferred Independent Evaluator Fee - UT	23,587	23,587	0	0	0
287570	415.701 RA - Deferred Intervenor Funding Grants - CA	(15,311)	(15,311)	0	0	0
287647	425.100 RA - Deferred Intervenor Funding Grants - ID	(14,812)	(14,812)	0	0	0
287640	415.680 RA - Deferred Intervenor Funding Grants - OR	(405,912)	(405,912)	0	0	0
287861	415.857 RA - Deferred Overburden Costs - ID	(96,403)	(96,403)	0	0	0

287868	415.858	RA - Deferred Overburden Costs - WY	(257,060)	(257,060)	0	0	0
137200	430.117	RA - Demand Side Management - Current	(8,122,990)	(8,122,990)	0	0	0
287614	430.100	RA - Demand Side Management - Noncurrent	(7,405,486)	(7,405,486)	0	0	0
287981	415.920	RA - Depreciation Increase - Idaho	(603,213)	(603,213)	0	0	0
287982	415.921	RA - Depreciation Increase - Utah	(801,795)	(801,795)	0	0	0
287983	415.922	RA - Depreciation Increase - Wyoming	(2,768,962)	(2,768,962)	0	0	0
287576	430.110	RA - DSM Balance Reclass	7,405,487	7,405,487	0	0	0
287648	100.120	RA - Effects of Ratemaking - Fixed Assets - Gross up	(169,267,915)	(169,267,915)	0	0	0
287946	100.105	RA - Effects of Ratemaking - WA Flowthrough	(96,685)	(96,685)	0	0	0
287840	415.410	RA - Energy West Mining	(85,327,212)	(85,327,212)	0	0	0
287634	415.300	RA - Environmental Costs	(15,746,789)	(15,746,789)	0	0	0
287591	415.301	RA - Environmental Costs - WA	538,348	538,348	0	0	0
287738	320.270	RA - FAS 158 Pension Liability	(181,073,140)	(181,073,140)	0	0	0
287739	320.280	RA - FAS 158 Post Retirement Liability	(5,723,001)	(5,723,001)	0	0	0
137328	425.102	RA - GHG Allowances - CA - Current	(1,939,547)	(1,939,547)	0	0	0
287597	415.703	RA - Goodnoe Hills Settlement - WY	(153,227)	(153,227)	0	0	0
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(11,070,491)	(11,070,491)	0	0	0
287571	415.702	RA - Lake Side Settlement - WY	(339,693)	(339,693)	0	0	0
287903	415.879	RA - Liquidation Damages - N2 - WY	(41,156)	(41,156)	0	0	0
287979	415.917	RA - Naughton Unit #3 Costs - CA	(19,363)	(19,363)	0	0	0
287974	415.916	RA - Naughton Unit #3 Costs - ID	(90,891)	(90,891)	0	0	0
287968	415.914	RA - Naughton Unit #3 Costs - UT	0	0	0	0	0
287969	415.915	RA - Naughton Unit #3 Costs - WY	0	0	0	0	0
287977	415.885	RA - Noncurrent Reclass - Other	(23,587)	(23,587)	0	0	0
137230	425.104	RA - OR Asset Sale Gain GB - Current	(54,038)	(54,038)	0	0	0
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	0	0	0	0	0
137509	415.585	RA - OR Sch 203 Black Cap Solar	(4,392)	(4,392)	0	0	0
287904	415.845	RA - OR Sch94 Distribution Safety Surcharge	139,919	139,919	0	0	0
287942	430.112	RA - Other - Balance Reclass	(320,047)	(320,047)	0	0	0
287579	415.822	RA - Pension MMT - UT	(322,405)	(322,405)	0	0	0
287972	320.285	RA - Post Employment Costs	(3,173,252)	0	0	0	(3,173,252)
287675	740.100	RA - Post Merger Loss - Reacquired Debt *NEW*	(2,726,402)	(2,726,402)	0	0	0
287588	415.831	RA - Post-Ret MMT - CA	(26,547)	(26,547)	0	0	0
287584	415.827	RA - Post-Ret MMT - OR	(293,034)	(293,034)	0	0	0

287586	415.829	RA - Post-Ret MMT - UT	(317,250)	(317,250)	0	0	0
287779	415.850	RA - Powerdale Decommissioning	(934,500)	(934,500)	0	0	0
287864	415.852	RA - Powerdale Decommissioning - ID	(59,342)	(59,342)	0	0	0
287866	415.854	RA - Powerdale Decommissioning - WA	0	0	0	0	0
287858	415.676	RA - Preferred Stock Redemption - WY	(99,394)	(99,394)	0	0	0
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(288,416)	(288,416)	0	0	0
137313	415.905	RA - REC Sales Deferral - OR - Current	0	0	0	0	0
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	0	0	0	0	0
137314	415.902	RA - REC Sales Deferral - UT - Current	(2,732,204)	(2,732,204)	0	0	0
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(4,479,213)	(4,479,213)	0	0	0
137315	415.903	RA - REC Sales Deferral - WA - Current	(699,803)	(699,803)	0	0	0
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(1,166,338)	(1,166,338)	0	0	0
137316	415.904	RA - REC Sales Deferral - WY - Current	(834,340)	(834,340)	0	0	0
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(3,405)	(3,405)	0	0	0
137323	415.908	RA - Solar Feed-in Tariff Deferral - OR - Current	(1,564,488)	(1,564,488)	0	0	0
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(341,076)	(341,076)	0	0	0
287881	415.705	RA - Tax Revenue Requirement Adj - WY	(8,364)	(8,364)	0	0	0
287899	415.878	RA - UT Liquidation Damages	(252,374)	(252,374)	0	0	0
287878	415.406	RA - Utah ECAM	0	0	0	0	0
287639	415.510	RA - WA Colstrip #3	(120,497)	(120,497)	0	0	0
287872	720.841	RA Amort - Tax PR Adj CA	0	0	0	0	0
287873	720.842	RA Amort - Tax PR Adj ID	0	0	0	0	0
287874	720.843	RA Amort - Tax PR Adj OR	(1,018,220)	(1,018,220)	0	0	0
287875	720.844	RA Amort - Tax PR Adj UT	0	0	0	0	0
287877	720.846	RA Amort - Tax PR Adj WY	0	0	0	0	0

287918	705.400	RL - Injuries & Damages Reserve - OR	0	0	0	0	0
287917	705.451	RL - Property Insurance Reserve - OR	0	0	0	0	0
287916	705.455	RL - Property Insurance Reserve - WY	(178,699)	(178,699)	0	0	0
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(32,416,108)	(32,416,108)	0	0	0
287886	415.837	RA - Frozen MTM	(46,685,346)	(46,685,346)	0	0	0
FERC 283 - Other							
287995	720.550	Accrued CIC Severance	(9,806)	0	0	0	(9,806)
287891	505.180	Accrued Insurance Premium Tax	(129,991)	(129,991)	0	0	0
287650	205.100	Coal Pile Inventory Adjustment	(3,062,782)	(3,062,782)	0	0	0
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	(1,044,529)	(1,044,529)	0	0	0
287460	720.800	FAS 158 Pension Liability	0	0	0	0	0
287661	425.360	Hermiston Swap	(1,406,355)	(1,406,355)	0	0	0
287750	425.310	Hydro Relicensing Obligation	0	0	0	0	0
287656	425.280	Joseph Settlement	(160,757)	(160,757)	0	0	0
287967	320.290	LT Prepaid IBEW 57 Pension Contribution	(223,117)	0	0	0	(223,117)
287609	105.241	Malin SHL (Tax Int. - Tax Rent + Book Depreciation)	0	0	0	0	0
137507	210.185	Prepaid Aircraft Maintenance	(4,031)	(4,031)	0	0	0
137512	320.291	Prepaid IBEW 57 Pension Contribution - Current	(1,593,942)	0	0	0	(1,593,942)
287669	210.180	Prepaid Membership Fees	(2,273,169)	(2,273,169)	0	0	0
137513	210.195	Prepaid Surety Bond	(60,245)	(60,245)	0	0	0
287665	210.130	Prepaid Taxes - ID PUC	(131,155)	(131,155)	0	0	0
287662	210.100	Prepaid Taxes - OR PUC	(327,126)	(327,126)	0	0	0
287708	210.200	Prepaid Taxes - Property Taxes	(8,301,728)	0	0	(8,301,728)	0
287664	210.120	Prepaid Taxes - UT PUC	(1,013,763)	(1,013,763)	0	0	0
137511	210.190	Prepaid Water Rights	(261,694)	(261,694)	0	0	0
287927	100.110	RA - Solar ITC Basis Adjustment - Gross-up	(31,239)	(31,239)	0	0	0
287653	425.250	TGS Buyout	(29,852)	(29,852)	0	0	0
287770	120.205	Trapper Mining Stock Basis	(1,557,524)	(1,557,524)	0	0	0
287859	910.935	Unrealized Gain/Loss from Trading Securities	(509,935)	0	0	0	(509,935)
287965	415.836	Current Asset - Frozen MTM	(68,559)	(68,559)	0	0	0
287966	415.834	Noncurrent Asset - Frozen MTM	(49,948)	(49,948)	0	0	0
287492	-----	OR BETC - Purchased Credits - Non-Cash	(293,220)	(293,220)	0	0	0
Rounding			(5)	(5)			
Subtotal - p277			(633,311,644)	(619,499,864)	0	(8,301,728)	(5,510,052)
Less FASB 109 Above if not separately removed			(169,299,154)	(169,299,154)	0	0	0
Less FASB 106 Above if not separately removed			0	0	0	0	0
Total			(464,012,490)	(450,200,710)	0	(8,301,728)	(5,510,052)

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.

Total Transmission ADIT

(F)

(942,183,084)

G

Justification

Severance accruals related to regular employment downsizing.
Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive).
Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination.
Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
Regulatory liability established to record the long-term portion of the BHE Incentive plan liability related to PacifiCorp employees.
Non-qualified deferred compensation plan under IRC Subsection 409A.
Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
Total unfunded pension liability as required under FAS 158.
Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory liability established to record OR Def NPC current portion.
Regulatory liability established to record WA Def NPC current portion.
Regulatory liability established to record OR REC's current portion.
Regulatory liability established to record UT REC's current portion.
Regulatory liability established to record WA REC's current portion.
Regulatory liability established to record CA solar Feed in Tariff reclass to current.

Regulatory liability established to record UT solar Feed in Tariff reclass to current.
Regulatory liability established to record current portion of reg liability for purchase of California greenhouse gas pollution emission allowances .
Regulatory liability established to record current portion of other regulatory liabilities.
Regulatory liability established as a balancing account for a pass-through benefit to Oregon customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
Regulatory liability established as a balancing account for a pass-through benefit to WA customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
Regulatory liability established to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program
Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
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Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered 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 Idaho 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 insurances claims incurred.
Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 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 retirement obligations.

Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual variable contract rate.
Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization).
Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149.
Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State net operating loss carry forward for income tax purposes.
Federal income benefit for the deduction state taxes associated with state net operating loss carry forward.
Charitable contribution carry forward for state income tax purposes.
State net operating loss carry forward for income tax purposes.
Federal income benefit for the deduction state taxes associated with state net operating loss carry forward.
Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
Oregon state income tax credit carry forward.
Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Idaho state income tax credit carry forward.
Colorado state income tax credit carry forward.
Arizona state income tax credit carry forward.
California state income tax credit carry forward.
Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
Accrued liability related to USA Power.
Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Accrued liability for royalty payments to the Mineral Management Service on coal production.
Valuation allowance against state tax credits that may not be realized before they expire.
Capital loss carry forward for income tax purposes pursuant to Internal Revenue Code Section 383.
Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
Accrued liability established to reserve for accounts receivable for which collection is not expected.
Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
Miscellaneous accrued liabilities related to Energy West Mining Company.
Miscellaneous accrued liabilities related to PacifiCorp.
Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance.
Current federal benefit of interest on corrections.
Current federal benefit of interest on position.
Current state benefit of interest on corrections.
Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.

Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.
Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015.
Accrued estimated liability for distribution projects that are estimated to not be recovered.
Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
Accrued liability for prepaid rents on company owned utility poles.
Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
Accrued liability for various reclamation costs for the site reclamation of the closed mines.
Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
Non-current federal benefit of interest on corrections.
Non-current federal benefit of interest on uncertain positions.
Non-current state benefit of interest on corrections.
Non-current state benefit of interest on uncertain positions.

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Justification

Depreciation on pollution control facilities.

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Justification
Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
Regulatory liability related to removal costs.
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 related to hydro-relicensing costs transferred to plant-in-service.
Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
Book-tax difference for book depreciation.
Book-tax difference related to land sales.
Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
Book-tax basis difference for the capitalization of vehicle depreciation.
Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
PowerTax Report #257: Transmission Book Allocation Group.
PowerTax Report #257: Intangible Book Allocation Group.
PowerTax Report #257: General Book Allocation Group.
Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
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 book purposes and are deductible for income tax purposes in the year paid and incurred.
PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established, CWIP Reserve.
Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
Current federal benefit of interest on corrections.
Book-tax difference for tax depreciation.
Book-tax difference related to the disposition of capital assets.
Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.

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.
Regulatory liability related to removal costs.
Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
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.
Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC 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 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.
This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
Regulatory liability related to removal costs.
Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
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.
Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
Book-tax difference related to relicensing cost for Klamath Dam.

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Justification

Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS.
Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
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 to record the pass-through benefit to Washington 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 to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates.
Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for reclass current portion of CA Deferred Excess NPC.
Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
Regulatory asset established for current portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
Regulatory asset established for current portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
Regulatory asset established for current portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.

Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
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.
Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
Regulatory asset established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow
Regulatory asset established to track the recoverable expenses associated with pension liability.
Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO ₂ e of green house gas emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
The book-tax difference resulting from this regulatory asset.
Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
Book-tax difference associated with Pollution control project costs allocated to CA.
Book-tax difference associated with Pollution control project costs - ID.
Book-tax difference associated with Pollution control project costs - UT.
Book-tax difference associated with Pollution control project costs - WY.
SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
Regulatory asset established to reclass current portion of OR asset sale gain giveback
Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
Black Cap Solar Project (Black Cap), a renewable resource, wherein PacifiCorp owns the project rights and the land under the facility, but leases the equipment.
Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year period for recovery in Oregon.
Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established as an offset to the increase in post-employment obligations.
Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.

Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
Regulatory asset established for the current portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
Regulatory asset established for current portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
Regulatory asset established to capture the current portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
Regulatory asset established for the current portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
Regulatory asset established for the current portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns.
Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM).
Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.

Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered 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 Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
Regulatory liability established to record changes in control (CIC) severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees.
Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums.
Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement.
Total unfunded pension liability as required 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 amortized over the remaining life of the plant.
Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID.
Book - tax difference on prepaid account for any major overhaul and amortization.
Prefunded contributions to Local 57 pension fund are recorded as prepaid expense.
Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the period of
Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
Book-tax difference associated with the timing of deductibility of property taxes.
Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
Regulatory asset accrued for prepaid water rights and water fees.
The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
Book-tax difference for unrealized gains and losses on deferred compensation plan investments.
Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
Book-tax difference related to the Gain on purchased Business Energy Tax Credits.

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

Line	Description (A)	Reference (B)	Total Company	Gas, Prod., Dist., or Other	Transmission Related (C)	Plant Related (D)	Labor Related (E)
1	ADIT-282	Sch. 282 Below	(4,143,593,907)	(2,899,531,284)	(1,025,162,012)	15,033,214	(233,933,825)
2	ADIT-281	Sch. 281 Below	(285,986,998)	(285,986,998)	0	0	0
3	ADIT-283	Sch. 283 Below	(491,700,316)	(481,476,388)	0	(8,370,903)	(1,853,025)
4	ADIT-190	Sch. 190 Below	590,565,251	559,970,912	88,912	0	30,505,427
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,330,715,970)	(3,107,023,758)	(1,025,073,100)	6,662,311	(205,281,423)
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	26.2739%	7.8816%
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(1,025,073,100)	1,750,451	(16,179,367)
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)			(928,379,017)	2,233,159	(16,037,225)
9	Beginning of Year Total (Attachment 1)						
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up					

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

Schedule ADIT-190

Description		A Form 1 Reference	B Total Company	C Gas, Prod, Dist Or Other Related	D Transmission Related	E Plant Related	F Labor Related
Account 190							
Employee Benefits							
137426	720.500	Accrued Severance	0	0	0	0	0
137414	505.400	Accrued Bonus	0	0	0	0	0
137415	505.600	Accrued Vacation	0	0	0	0	0
287220	720.560	Pension	42,004,416	42,004,416	0	0	0
287300	920.182	LTIP - non current	3,220,027	0	0	0	3,220,027
287323	505.400	Bonus Liab. Elec. - Cash Basis (2.5 mos)	3,921				3,921
287324	720.200	Deferred Comp. Accrual	3,670,279	0	0	0	3,670,279
287326	720.500	Severance Accrual - Cash Basis	442,834				442,834
287327	720.300	Pension/Retirement Accrual	831,362	831,362	0	0	0
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	9,948,038				9,948,038
287373	910.580	Wasach workers comp reserve	1,178,955	0	0	0	1,178,955
287399	920.150	FAS 112 Book Reserve - Post	12,011,447	0	0	0	12,011,447
287413	720.550	Accrued CIC Severance	0	0	0	0	0
287447	720.830	Western Coal Carr Ret Med Accrual	4,474,803	0	0	0	4,474,803
287460	720.800	FAS 158 Pension Liability	70,991,353	70,991,353	0		0
287461	720.810	FAS 158 Post-Retirement Liability	22,957,226	22,957,226	0	0	0
287462	720.820	FAS 158 SERP Liability	22,496,865	22,496,865	0	0	0
FAS 133 Derivatives:							
137238	730.110	FAS 133 Derivatives - Current	0	0	0	0	0
137233	415.838	Curr Liab - Frozen MTM	0	0	0	0	0
287336	730.120	FAS 133 Derivatives - Book	51,737,911	51,737,911	0	0	0
287249	415.839	NonCurr Liab - Frozen MTM	41,823,354	41,823,354	0	0	0

Regulatory Liabilities:							
137203	705.514	RL OR Def NPC - Current	0	0			
137205	705.518	RL WA Def NPC - Current	0	0	0	0	0
137213	705.525	RL OR RECs in Rate - Current	0	0	0	0	0
137214	705.522	RL UT RECs in Rate - Current	0	0	0	0	0
137215	705.523	RL WA RECs in Rate - Current	0	0	0	0	0
137221	705.526	RL CA Solar Feed-in Tariff - Current	0	0	0	0	0
137224	705.530	RL UT Solar Feed-in Tariff - Current	0	0	0	0	0
137228	705.536	RL CA GHG RL - C	0	0	0	0	0
137229	705.537	RL Other Reg Liabilities - Current	0	0	0	0	0
137232	415.700	RL - BPA Balancing Acct OR	0	0	0	0	0
137234	425.381	RL - BPA Balancing Acct ID	0	0	0	0	0
137237	715.720	RL - BPA Balancing Acct WA	0	0	0	0	0
137241	705.241	RL-Alt Rate Energy Prgm CA	0	0	0	0	0
137300	610.144	Reg Liability Current - DSM	0	0	0	0	0
137416	610.142	RL - UT Home Energy	0	0	0	0	0
137417	610.143	RL - WA Low Energy Program	0	0	0	0	0
137418	705.265	RL - OR Energy Conserv Chrg	0	0	0	0	0
137419	705.270	RL - Blue Sky OR	0	0	0	0	0
137420	705.271	RL - Blue Sky WA	0	0	0	0	0
137421	705.272	RL - Blue Sky CA	0	0	0	0	0
137422	705.273	RL - Blue Sky UT	0	0	0	0	0
137423	705.274	RL - Blue Sky ID	0	0	0	0	0
137424	705.275	RL - Blue Sky WY	0	0	0	0	0
137425	705.600	RL - OR 2012 GRC Giveback	0	0	0	0	0
287213	425.381	RL - BPA Balance Act - ID	1,382,645	1,382,645	0	0	0
287225	605.103	ARO/Reg Diff - Trojan - WA	(101,882)	(101,882)	0	0	0
287227	705.531	RL UT Solar Feed-in Tariff - NC	5,250,566	5,250,566	0	0	0
287229	705.527	RL CA Solar Feed-in Tariff - NC	580,673	580,673	0	0	0
287231	705.519	RL WA Def NPC - Noncurrent	50,161	50,161	0	0	0
287233	705.515	RL - Deferred Excess NPC - OR - noncurrent	4,477,257	4,477,257	0	0	0
287237	705.755	RL-Noncurrent Reclass-Other	0	0	0	0	0

287238	705.420	RL - CA GHG Allowance Rev	272,633	272,633	0	0	0
287239	705.600	RL - OR 2012 GRC Giveback	0	0	0	0	0
287253	705.400	Reg Lia - OR Inj & Dam Reserve	1,981,034	1,981,034			
287255	705.451	Reg Lia - OR Property Ins Reserve	0	0	0	0	0
287257	705.453	Reg Lia - ID Property Ins Reserve	187,733	187,733	0	0	0
287258	705.454	Reg Lia - UT Property Ins Reserve	1,627,276	1,627,276	0	0	0
287262	100.100	RL ITC	3,782,270	3,782,270	0	0	0
287268	415.706	RL - 50% Bonus Tax Depr - WY	367,689	367,689	0	0	0
287274	705.261	RL - Sale of RECs - OR	12,666	12,666	0	0	0
287284	610.147	Reg Liability-Other - Balance Reclass	27,902	27,902	0	0	0
287288	415.804	RTO Grid West N/R - OR	0	0	0	0	0
287299	705.265	RL - OR Energy Conserv Chrg	888,964	888,964	0	0	0
287304	610.146	OR Reg Asset/Liab Cons	(27,906)	(27,906)	0	0	0
287312	105.400	ARO Reg Liabilities	1,507,576	1,507,576	0	0	0
287316	715.720	NW Power Act - WA	20,735	20,735	0	0	0
287320	910.560	SMUD Revenue Imputation-UT	0	0	0	0	0
287374	100.105	Income Tax WA Flow-through	367,431	367,431	0	0	0
287438	415.800	RTO Grid West N/R Allowance	0	0	0	0	0
287439	415.805	RTO Grid West Notes Rec - WY	0	0	0	0	0
287440	415.806	RTO Grid West Notes Rec - ID	0	0	0	0	0
287441	605.100	Trojan Decom Cost-Regulatory Asset	2,111,845	2,111,845	0	0	0
287442	610.135	SB 1149 Costs	0	0	0	0	0
287445	610.142	RL - UT Home Energy LifeLine	480,062	480,062	0	0	0
287453	610.143	RL - WA Low Energy Program	612,722	612,722	0	0	0
287473	705.270	RL - Blue Sky Program OR	1,137,852	1,137,852	0	0	0
287474	705.271	RL - Blue Sky Program WA	78,540	78,540	0	0	0
287475	705.272	RL - Blue Sky Program CA	68,469	68,469	0	0	0
287476	705.273	RL - Blue Sky Program UT	1,741,740	1,741,740	0	0	0
287477	705.274	RL - Blue Sky Program ID	59,702	59,702	0	0	0
287478	705.275	RL - Blue Sky Program WY	183,700	183,700	0	0	0

287486	415.926	RL - Depre	703,968	703,968	0	0	0
287487	415.927	RL - Depre	101,835	101,835	0	0	0
State Carryforwards							
137402		DTA NOL Carryforward State Current	0	0	0	0	0
137403		DTA State NOL Fed Detriment - Current	0	0	0	0	0
287280		DTA State Charitable Contribution Limit	324,818	324,818	0	0	0
287437		DTA Net Operating Loss Carryforwrd-State	79,821,041	79,821,041	0	0	0
287449		DTA Federal Detriment of State NOL	(28,051,051)	(28,051,051)	0	0	0
287371		DTA 930.100 Oregon BETC Credits	2,104,918	2,104,918	0	0	0
287491		DTA BETC Purchased Credits	2,136,632	2,136,632	0	0	0
287497		DTA BETC Purchased Gain	837,770	837,770	0	0	0
287494		DTA Idaho ITC Carryforward	11,092,612	11,092,612	0	0	0
287269		DTA Colorado Tax Credit Carryforward	185,148	185,148	0	0	0
287275		DTA AZ State Tax Credit Carryforward	0	0	0	0	0
287281		DTA CA AMT Credit Carryforward	320,577	320,577	0	0	0
Loss Contingencies							
137510	415.815	Ins Resv	0	0	0	0	0
287970	415.815	Ins Rec Accrual	(10,338,412)	(10,338,412)	0	0	0
287498	425.140	USA Power Accrual	46,142,255	46,142,255	0	0	0
287341	910.530	Injuries & Damages	20,414,768	20,414,768	0	0	0
Asset Retirement Obligations							
287339	105.400	FAS 143 ARO Liability	80,689,134	80,689,134	0	0	0
Other Deferred Assets:							
137235	505.125	Accrued Royalties	0	0	0	0	0
137400		Valuation Allowance for DTA - Current	0	0	0	0	0
137404	105.154	Section 383 capital loss CF	0	0	0	0	0
137405	205.025	PMI Fuel Cost Adjustment	0	0	0	0	0
137406	205.200	M&S Inventory Write-off	0	0	0	0	0
137408	220.100	Bad Debts Allowance - Cash	0	0	0	0	0
137409	425.320	N Umpqua Settlement Agmt	0	0	0	0	0
137410	505.100	Energy West Accrued Liab	0	0	0	0	0
137412	505.150	Misc Current & Accrued Liab	0	0	0	0	0
137413	505.160	CA PUC Fee	0	0	0	0	0
137807		Curr def fed tax corr ben of int	0	0	0	0	0
137817		Curr def fed tax unc tax pos ben of int	0	0	0	0	0
137827		Curr def state tax corr ben of int	0	0	0	0	0
287210	505.115	Sales & Use Tax Audit Exp	95,248	95,248	0	0	0
287211	425.226	Deferred Revenue - Other	36,370	36,370	0	0	0
287214	910.245	Contra Rec Joint Owners	1,916,350	1,916,350	0	0	0
287216	605.715	Trapper Mine Contract Oblig	2,172,294	2,172,294	0	0	0
287217	910.937	LTIP Mark to Mkt Gain/Loss	29,926	0	0	0	29,926
287218	715.805	Eagle Mtn Contract Liab	1,558,982	1,558,982	0	0	0
287219	715.810	Chehalis Mitigation Oblig	505,903	505,903	0	0	0
287240	605.301	Environmental Liab- Reg	8,705,238	8,705,238	0	0	0
287241	605.302	Environmental Liab- NonReg	1,124,314	1,124,314	0	0	0
287270		Valuation Allowance for DTA	(9,734,227)	(9,734,227)	0	0	0
287289	425.130	Rogue River-Habitat Enhance	7,549	7,549	0	0	0
287290	425.150	Lewis River- LWD Fund Liab	371,174	371,174	0	0	0
287297	505.155	Deferred Revenue - Citibank	43,443	43,443	0	0	0

287298	205.210	ERC Impairment Reserve	774,200	774,200	0	0	0
287321	100.100	ITC	7,021,449	7,021,449	0	0	0
287337	715.105	MCI F.O.G. Wire Lease	211,623	211,623	0	0	0
287338	415.110	Def Reg Asset-Transmission	88,912	0	88,912	0	0
287340	220.100	Bad Debts Allowance - Cash Basis	2,963,607	2,963,607	0	0	0
287343	415.120	Def Reg Asset-Foote Creek Contract	0	0	0	0	0
287344	715.800	Redding Contract - Prepaid	0	0	0	0	0
287345	145.030	Distribution O&M Amort of W	0	0	0	0	0
287349	505.100	Energy West Accrued Liab	245,130	245,130	0	0	0
287354	505.150	Misc Current & Accrued Liab	2,196,563	2,196,563	0	0	0
287357	425.200	Other Environmental Liabili	0	0	0	0	0
287370	425.215	Unearned Joint Use Pole Con	1,087,114	1,087,114	0	0	0
287391	425.320	N Umpqua Settlement Agmt	9,535,235	9,535,235	0	0	0
287392	425.120	Bear River Settlement Agreement	6,355,113	6,355,113	0	0	0
287393	425.110	Tenant Lease Allowances	344,187	344,187	0	0	0
287415	205.200	M&S Inventory Write-off	1,115,470	1,115,470	0	0	0
287417	605.710	Reverse Accrued Final Reclamation	3,717,365	3,717,365	0	0	0
287430	505.125	Accrued Royalties	639,167	639,167	0	0	0
287479	105.221	Safe Harbor Leases - Cholla	37,185,543	37,185,543	0	0	0
287482	205.025	PMI Fuel Cost Adjustment	1,144,547	1,144,547	0	0	0
287489	910.515	Deseret Settlement Rec	166,367	166,367	0	0	0
287807	-----	Non-curr def fed tax cor ben of int	418,227	418,227	0	0	0
287817	-----	Non-curr def fed unc tax pos ben of int	624,675	624,675	0	0	0
287827	-----	Non-curr def sta tax cor ben of int	54,251	54,251	0	0	0
287837	-----	Non-curr def sta unc tax pos ben of int	81,030	81,030	0	0	0
Rounding			6	6			
Subtotal - p234			606,211,204	571,142,062	88,912	0	34,980,230
Less FASB 109 Above if not separately removed			11,171,150	11,171,150	0	0	0
Less FASB 106 Above if not separately removed			4,474,803	0	0	0	4,474,803
Total			590,565,251	559,970,912	88,912	0	30,505,427

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

PacifiCorp

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

	A	B	C	D	E	F
Account 281						
Electric:						
287960	----- Accelerated Pollution Control Facilities Depreciation	(285,986,998)	(285,986,998)	0	0	0
Rounding						
Subtotal - p273		(285,986,998)	(285,986,998)	0	0	0
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total		(285,986,998)	(285,986,998)	0	0	0

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

PacifiCorp

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

Schedule ADIT-282

A			B	C	D	E	F
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related
Account 282							
287605	105.147	§1031 Exchange	(172,878)	(172,878)	0	0	0
287599	105.160	§1031 Exchange Normalization Adjustment	(6,993,724)	(6,993,724)	0	0	0
287766	610.101	Amortization NOPAs 99-00 RAR	163,620	163,620	0	0	0
287610	105.403	ARO Removal Costs	(57,491,583)	(57,491,583)	0	0	0
287605	105.142	Avoided Costs	225,516,549	225,516,549	0	0	0
287704	105.143	Basis Intangible Difference	(1,425,624)	0	0	(1,425,624)	0
287753	110.100	Book Cost Depletion	0	0	0	0	0
287605	105.120	Book Depreciation	2,677,461,845	2,677,461,845	0	0	0
287605	105.470	Book Fixed Asset Gain/Loss	29,490,870	29,490,870	0	0	0
287605	105.146	Capitalization of Test Energy	5,238,233	5,238,233	0	0	0
287605	105.137	Capitalized Depreciation	(22,208,480)	(22,208,480)	0	0	0
287605	105.100	Capitalized labor and benefit costs	24,532,326	24,532,326	0	0	0
287605	105.101	Capitalized labor costs - Medicare Subsidy	2,415,886	2,415,886	0	0	0
287605		Direct Assignment: Transmission Fixed Assets	0	1,032,155,736	(1,032,155,736)	0	0
287605		Direct Assignment: Intangible Fixed Assets	0	44,828,256	0	0	(44,828,256)
287605		Direct Assignment: General Fixed Assets	0	189,105,569	0	0	(189,105,569)
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(4,082,623)	0	0	(4,082,623)	0
287608	105.223	Cholla SHL NOPA (Lease Amortization)	1,308,621	0	0	1,308,621	0
287605	105.165	Coal Mine Development	(4,834,889)	(4,834,889)	0	0	0
287605	105.170	Coal Mine Extension Costs	(5,858,660)	(5,858,660)	0	0	0
287605	105.153	Contract LiabilityBasis Adj - Chehalis	(505,903)	(505,903)	0	0	0
287605	105.151	Contract LiabilityBasis Adj - Eagle Mountain	(2,995,765)	(2,995,765)	0	0	0
287605	105.130	Contribution in Aid of Construction	302,715,578	302,715,578	0	0	0
287605	105.175	Cost of Removal	(234,995,360)	(234,995,360)	0	0	0
287224	145.030	CWIP Reserve	732,574	732,574	0	0	0
287605	105.141	Debt AFUDC	(234,633,452)	(234,633,452)	0	0	0
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(97,546,853)	(97,546,853)	0	0	0
287605	105.139	Equity AFUDC	(92,316,928)	(92,316,928)	0	0	0

287928	425.310	Hydro Relicensing Obligation	(7,734,136)	(7,734,136)	0	0	0
287605	----	Federal Tax Bonus Depreciation	0	0	0	0	0
287605	105.125	Tax Depreciation	(6,239,283,262)	(6,239,283,262)	0	0	0
287605	105.152	Tax Fixed Asset Gain/Loss	(85,653,467)	(85,653,467)	0	0	0
287605	105.129	Fixed Assets - State Modifications	19,232,840	0	0	19,232,840	0
287605	105.148	Mine Safety Sec. 179E Election	(473,124)	(473,124)	0	0	0
287929	105.460	Non-ARO Removal Costs	(344,200,159)	(344,200,159)	0	0	0
287740	110.200	Percentage Depletion - Temp	0	0	0	0	0
287605	320.210	R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	0
287648	100.120	RA - Effects of Ratemaking - Fixed Assets	(271,073,480)	(271,073,480)	0	0	0
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(48,855)	(48,855)	0	0	0
287605	105.159	Reclass to §1031 Exchange Normalization Adj	6,993,724	0	6,993,724	0	0
287605	105.131	Reclass to Pollution Control Facilities Depreciation	285,986,998	285,986,998	0	0	0
287605	105.140	Reimbursements	31,280,790	31,280,790	0	0	0
287605	105.122	Repairs Deduction	(415,979,683)	(415,979,683)	0	0	0
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(473,513)	(473,513)	0	0	0
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(3,425,271)	(3,425,271)	0	0	0
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(1,015,618)	(1,015,618)	0	0	0
287313	105.450	RL - Non-ARO Liability	344,200,159	344,200,159	0	0	0
287605	105.135	Safe Harbor Lease Rate Differential	318,615	318,615	0	0	0
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(238,585,871)	(238,585,871)	0	0	0
287605	105.116	Solar ITC Basis Adjustment	(4,409)	(4,409)	0	0	0
287771	110.205	Tax Depletion-SRC	273,913	273,913	0	0	0
287301	105.471	UT Klamath Relicensing Costs	13,399,273	13,399,273	0	0	0
		Rounding	2	2			
Subtotal - p275			(4,414,667,387)	(3,170,604,764)	(1,025,162,012)	15,033,214	(233,933,825)
Less FASB 109 Above if not separately removed			(271,073,480)	(271,073,480)	0	0	0
Less FASB 106 Above if not separately removed			0	0	0	0	0
Total			(4,143,593,907)	(2,899,531,284)	(1,025,162,012)	15,033,214	(233,933,825)

Instructions for Account 282:

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

PacifiCorp

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

A			B	C	D	E	F
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related
Account 283							
FERC 283 - Regulatory Assets							
287847	415.423	Contra RA - PP&E Deer Creek	0	0	0	0	0
287849	415.424	Contra RA - Deer Creek Abandonment	9,454,496	9,454,496	0	0	0
287841	415.411	Contra RA - Deer Creek Abandonment - CA	755,848	755,848	0	0	0
287842	415.412	Contra RA - Deer Creek Abandonment - ID	9,453	9,453	0	0	0
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,171,183	1,171,183	0	0	0
287844	415.414	Contra RA - Deer Creek Abandonment - UT	350,522	350,522	0	0	0
287845	415.415	Contra RA - Deer Creek Abandonment - WA	3,390,224	3,390,224	0	0	0
287846	415.416	Contra RA - Deer Creek Abandonment - WY	142,575	142,575	0	0	0
287850	415.425	Contra RA - UMWA Pension	1,568,602	1,568,602	0	0	0
287851	415.417	Contra RA - UMWA Pension - CA	661,368	661,368	0	0	0
287855	415.421	Contra RA - UMWA Pension - WA	2,966,452	2,966,452	0	0	0
287747	705.240	RA - Alt Rate for Energy Program (CARE) - CA	(1,173)	(1,173)	0	0	0
287642	105.401	RA - ARO	(24,705,126)	(24,705,126)	0	0	0
287911	415.699	RA - BPA Balancing Account - OR	(736,045)	(736,045)	0	0	0
137337	715.721	RA - BPA Balancing Account - WA	0	0	0	0	0
287997	415.862	RA - CA Mobile Home Park Conversion	(656)	(656)	0	0	0
287984	415.923	RA - Carbon Unrecovered Plant - ID	(908,241)	(908,241)	0	0	0
287985	415.924	RA - Carbon Unrecovered Plant - UT	(6,536,379)	(6,536,379)	0	0	0
287986	415.925	RA - Carbon Unrecovered Plant - WY	(2,197,719)	(2,197,719)	0	0	0
287760	415.896	RA - Chehalis Generating Facility Deferral - WA	0	0	0	0	0
287635	415.500	RA - Cholla Plant Transaction Costs	(674,454)	(674,454)	0	0	0
287947	415.501	RA - Cholla Plant Transaction Costs - ID	19,813	19,813	0	0	0
287948	415.502	RA - Cholla Plant Transaction Costs - OR	32,335	32,335	0	0	0
287949	415.503	RA - Cholla Plant Transaction Costs - WA	58,291	58,291	0	0	0
287581	415.824	RA - Contra Pension MMT & CTG - CA	104,654	104,654	0	0	0
287577	415.820	RA - Contra Pension MMT & CTG - OR	1,155,189	1,155,189	0	0	0
137201	415.869	RA - Deferred Excess NPC - CA - Current	0	0	0	0	0
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(2,427,280)	(2,427,280)	0	0	0
137302	415.886	RA - Deferred Excess NPC - ID - Current	0	0	0	0	0

287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(8,499,708)	(8,499,708)	0	0	0
137304	415.888	RA - Deferred Excess NPC - UT - Current	0	0	0	0	0
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(15,342,961)	(15,342,961)	0	0	0
137306	415.901	RA - Deferred Excess NPC - WY - Current	0	0	0	0	0
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(6,231,563)	(6,231,563)	0	0	0
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	0	0	0	0	0
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(15,334)	(15,334)	0	0	0
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(10,196)	(10,196)	0	0	0
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(547,617)	(547,617)	0	0	0
287861	415.857	RA - Deferred Overburden Costs - ID	(115,118)	(115,118)	0	0	0
287868	415.858	RA - Deferred Overburden Costs - WY	(319,659)	(319,659)	0	0	0
137200	430.117	RA - Demand Side Management - Current	0	0	0	0	0
287614	430.100	RA - Demand Side Management - Noncurrent	(6,945,743)	(6,945,743)	0	0	0
287981	415.920	RA - Depreciation Increase - Idaho	(1,236,793)	(1,236,793)	0	0	0
287982	415.921	RA - Depreciation Increase - Utah	(753,202)	(753,202)	0	0	0
287983	415.922	RA - Depreciation Increase - Wyoming	(2,601,146)	(2,601,146)	0	0	0
287576	430.110	RA - DSM Balance Reiclass	0	0	0	0	0
287648	100.120	RA - Effects of Ratemaking - Fixed Assets - Gross up	(165,796,539)	(165,796,539)	0	0	0
287946	100.105	RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0	0
287840	415.410	RA - Energy West Mining	(91,185,789)	(91,185,789)	0	0	0
287634	415.300	RA - Environmental Costs	(17,501,976)	(17,501,976)	0	0	0
287591	415.301	RA - Environmental Costs - WA	616,855	616,855	0	0	0
287738	320.270	RA - FAS 158 Pension Liability	(180,677,865)	(180,677,865)	0	0	0
287739	320.280	RA - FAS 158 Post Retirement Liability	(6,352,161)	(6,352,161)	0	0	0
137328	425.102	RA - GHG Allowances - CA - Current	0	0	0	0	0
287975	415.655	RA - GHG Allowances - CA - Non Current	(302,328)	(302,328)	0	0	0
287597	415.703	RA - Goodnoe Hills Settlement - WY	(145,162)	(145,162)	0	0	0
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(9,931,905)	(9,931,905)	0	0	0
287571	415.702	RA - Lake Side Settlement - WY	(329,321)	(329,321)	0	0	0
287903	415.879	RA - Liquidation Damages - N2 - WY	(38,990)	(38,990)	0	0	0
287979	415.917	RA - Naughton Unit #3 Costs - CA	0	0	0	0	0

287974	415.916	RA - Naughton Unit #3 Costs - ID	0	0	0	0	0
287968	415.914	RA - Naughton Unit #3 Costs - UT	0	0	0	0	0
287969	415.915	RA - Naughton Unit #3 Costs - WY	0	0	0	0	0
287977	415.885	RA - Noncurrent Reclass - Other	0	0	0	0	0
137230	425.104	RA - OR Asset Sale Gain GB - Current	0	0	0	0	0
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	0	0	0	0	0
137509	415.585	RA - OR Sch 203 Black Cap Solar	0	0	0	0	0
287904	415.845	RA - OR Sch94 Distribution Safety Surcharge	0	0	0	0	0
287942	430.112	RA - Other - Balance Reclass	(27,905)	(27,905)	0	0	0
287579	415.822	RA - Pension MMT - UT	(214,937)	(214,937)	0	0	0
287972	320.285	RA - Post Employment Costs	(1,296,870)	0	0	0	(1,296,870)
287675	740.100	RA - Post Merger Loss - Reacquired Debt *NEW*	(2,410,570)	(2,410,570)	0	0	0
287588	415.831	RA - Post-Ret MMT - CA	(19,910)	(19,910)	0	0	0
287584	415.827	RA - Post-Ret MMT - OR	(219,775)	(219,775)	0	0	0
287586	415.829	RA - Post-Ret MMT - UT	(211,500)	(211,500)	0	0	0
287779	415.850	RA - Powerdale Decommissioning	0	0	0	0	0
287864	415.852	RA - Powerdale Decommissioning - ID	(49,392)	(49,392)	0	0	0
287866	415.854	RA - Powerdale Decommissioning - WA	0	0	0	0	0
287858	415.676	RA - Preferred Stock Redemption - WY	(88,600)	(88,600)	0	0	0
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(257,095)	(257,095)	0	0	0
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(41,276)	(41,276)	0	0	0
287932	415.894	RA - REC Sales Deferral - CA	(18,715)	(18,715)	0	0	0
137313	415.905	RA - REC Sales Deferral - OR - Current	0	0	0	0	0
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	0	0	0	0	0
137314	415.902	RA - REC Sales Deferral - UT - Current	0	0	0	0	0
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(4,309,106)	(4,309,106)	0	0	0
137315	415.903	RA - REC Sales Deferral - WA - Current	0	0	0	0	0
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(1,203,000)	(1,203,000)	0	0	0
137316	415.904	RA - REC Sales Deferral - WY - Current	0	0	0	0	0

287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(232,974)	(232,974)	0	0	0
137323	415.908	RA - Solar Feed-in Tariff Deferral - OR - Current	0	0	0	0	0
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(2,025,105)	(2,025,105)	0	0	0
287881	415.705	RA - Tax Revenue Requirement Adj - WY	(1,673)	(1,673)	0	0	0
287899	415.878	RA - UT Liquidation Damages	(239,091)	(239,091)	0	0	0
287878	415.406	RA - Utah ECAM	0	0	0	0	0
287906	415.863	RA - UT Subscriber Solar Program	(8,229)	(8,229)	0	0	0
287639	415.510	RA - WA Colstrip #3	(100,691)	(100,691)	0	0	0
287872	720.841	RA Amort - Tax PR Adj CA	0	0	0	0	0
287873	720.842	RA Amort - Tax PR Adj ID	0	0	0	0	0
287857	415.545	RA - WA Merwin Project	(61,703)	(61,703)	0	0	0
287874	720.843	RA Amort - Tax PR Adj OR	(678,813)	(678,813)	0	0	0
287875	720.844	RA Amort - Tax PR Adj UT	0	0	0	0	0
287877	720.846	RA Amort - Tax PR Adj WY	0	0	0	0	0
287918	705.400	RL - Injuries & Damages Reserve - OR	0	0	0	0	0
287848	320.281	RA - Post Retirement Settlement Loss	(2,859,935)	(2,859,935)	0	0	0
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(82,356)	(82,356)	0	0	0
287934	320.283	RA - Post Retirement Settlement Loss - CC -WY	(33,768)	(33,768)	0	0	0
287917	705.451	RL - Property Insurance Reserve - OR	(180,148)	(180,148)	0	0	0
287916	705.455	RL - Property Insurance Reserve - WY	(46,513)	(46,513)	0	0	0
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(50,301,132)	(50,301,132)	0	0	0
287886	415.837	RA - Frozen MTM	(41,773,405)	(41,773,405)	0	0	0
FERC 283 - Other							
287995	720.550	Accrued CIC Severance	0	0	0	0	0
287891	505.180	Accrued Insurance Premium Tax	0	0	0	0	0
287650	205.100	Coal Pile Inventory Adjustment	(473,638)	(473,638)	0	0	0
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	(522,265)	(522,265)	0	0	0
287460	720.800	FAS 158 Pension Liability	0	0	0	0	0
287661	425.360	Hermiston Swap	(1,341,196)	(1,341,196)	0	0	0
287750	425.310	Hydro Relicensing Obligation	0	0	0	0	0
287656	425.280	Joseph Settlement	(108,620)	(108,620)	0	0	0
287967	320.290	LT Prepaid IBEW 57 Pension Contribution	(322,659)	0	0	0	(322,659)
287609	105.241	Main SHL (Tax Int. - Tax Rent + Book Depreciation)	0	0	0	0	0
137507	210.185	Prepaid Aircraft Maintenance	0	0	0	0	0
137512	320.291	Prepaid IBEW 57 Pension Contribution - Current	0	0	0	0	0
287669	210.180	Prepaid Membership Fees	(2,804,352)	(2,804,352)	0	0	0
287909	210.195	Prepaid Surety Bond	(60,245)	(60,245)	0	0	0
287665	210.130	Prepaid Taxes - ID PUC	(132,523)	(132,523)	0	0	0
287662	210.100	Prepaid Taxes - OR PUC	(332,528)	(332,528)	0	0	0
287708	210.200	Prepaid Taxes - Property Taxes	(8,370,903)	0	0	(8,370,903)	0
287664	210.120	Prepaid Taxes - UT PUC	(1,033,503)	(1,033,503)	0	0	0
287908	210.190	Prepaid Water Rights	(320,247)	(320,247)	0	0	0

287927	100.110	RA - Solar ITC Basis Adjustment - Gross-up	(29,881)	(29,881)	0	0	0
287653	425.250	TGS Buyout	(23,980)	(23,980)	0	0	0
287770	120.205	Trapper Mining Stock Basis	(1,469,056)	(1,469,056)	0	0	0
287859	910.935	Unrealized Gain/Loss from Trading Securities	(233,496)	0	0	0	(233,496)
287965	415.836	Current Asset - Frozen MTM	(49,948)	(49,948)	0	0	0
287966	415.834	Noncurrent Asset - Frozen MTM	0	0	0	0	0
287492	-----	OR BETC - Purchased Credits - Non-Cash	(293,220)	(293,220)	0	0	0
Rounding			0	0			
Subtotal - p277			(657,526,736)	(647,302,808)	0	(8,370,903)	(1,853,025)
Less FASB 109 Above if not separately removed			(165,826,420)	(165,826,420)	0	0	0
Less FASB 106 Above if not separately removed			0	0	0	0	0
Total			(491,700,316)	(481,476,388)	0	(8,370,903)	(1,853,025)

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.

Total Transmission ADIT

(F)

(1,039,502,016)

(942,183,084)

(1,039,502,016)

G

Justification

Severance accruals related to regular employment downsizing.
Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive).
Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination.
Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
Non-qualified deferred compensation plan under IRC Subsection 409A.
Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
Total unfunded pension liability as required under FAS 158.
Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.

Regulatory liability established to record OR Def NPC current portion.
Regulatory liability established to record WA Def NPC current portion.
Regulatory liability established to record OR REC's current portion.
Regulatory liability established to record UT REC's current portion.
Regulatory liability established to record WA REC's current portion.
Regulatory liability established to record CA solar Feed in Tariff reclass to current.
Regulatory liability established to record UT solar Feed in Tariff reclass to current.
Regulatory liability established to record current portion of regulatory liability for purchase of California greenhouse gas pollution emission allowances.
Regulatory liability established to record current portion of other regulatory liabilities.
Regulatory liability established as a balancing account for a pass-through benefit to Oregon customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
Regulatory liability established as a balancing account for a pass-through benefit to WA customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
Regulatory liability established to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
Regulatory liability established to record UT solar Feed in Tariff.
Regulatory liability established to record CA solar Feed in Tariff.
Regulatory liability established to record WA Def NPC.
Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.

Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State net operating loss carryforward for income tax purposes.
Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
Charitable contribution carryforward for state income tax purposes.
State net operating loss carryforward for income tax purposes.
Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
Oregon state income tax credit carryforward.
Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Idaho state income tax credit carryforward.
Colorado state income tax credit carryforward.
Arizona state income tax credit carryforward.
California state income tax credit carryforward.
Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
Accrued liability related to USA Power.
Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Accrued liability for royalty payments to the Mineral Management Service on coal production.
Valuation allowance against state tax credits that may not be realized before they expire.
Capital loss carryforward for income tax purposes pursuant to Internal Revenue Code Section 383.
Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
Accrued liability established to reserve for accounts receivable for which collection is not expected.
Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
Miscellaneous accrued liabilities related to Energy West Mining Company.
Miscellaneous accrued liabilities related to PacifiCorp.
Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance.
Current federal benefit of interest on corrections.
Current federal benefit of interest on position.
Current state benefit of interest on corrections.
Accrual to reserve for sales and use tax.
Advanced payments recognized for tax and not for book.
Reserve against receivable due from joint owners.
Accrued final reclamation expenditures for the Trapper mine.
To record unrealized gains/losses from the long term incentive plan.
Eagle Mountain contract liabilities not currently deductible for income tax purposes.
Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
Valuation allowance against items that may not be realized before they expire.
Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license. PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.

The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
Accrued liability established to reserve for accounts receivable for which collection is not expected.
Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.
Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015.
Accrued estimated liability for distribution projects that are estimated to not be recovered.
Miscellaneous accrued liabilities related to Energy West Mining Company.
Miscellaneous accrued liabilities related to PacifiCorp.
Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
Accrued liability for prepaid rents on company owned utility poles.
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 settlement obligations.
Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
Accrued liability for various reclamation costs for the site reclamation of the closed mines.
Accrued liability for royalty payments to the Mineral Management Service on coal production.
Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
Non-current federal benefit of interest on corrections.
Non-current federal benefit of interest on uncertain positions.
Non-current state benefit of interest on corrections.
Non-current state benefit of interest on uncertain positions.

G

Justification

Depreciation on pollution control facilities.

G

Justification

Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
Exclusion of ADIT from §1031 Exchange due pursuant to the income tax normalization rules.
Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
Regulatory liability related to removal costs.
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 related to hydro-relicensing costs transferred to plant-in-service.
Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
Book-tax difference for book depreciation.
Book-tax difference related to land sales.
Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
Book-tax basis difference for the capitalization of vehicle depreciation.
Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
PowerTax Report #257: Transmission Book Allocation Group.
PowerTax Report #257: Intangible Book Allocation Group.
PowerTax Report #257: General Book Allocation Group.
Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
Book-tax basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
Eagle Mountain contract liabilities not currently deductible for income tax purposes.
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 book purposes and are deductible for income tax purposes in the year paid and incurred.
PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established, CWIP Reserve.
Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.

PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
Current federal benefit of interest on corrections.
Book-tax difference for tax depreciation.
book-tax difference related to the disposition of capital assets.
Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
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.
Regulatory liability related to removal costs.
Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
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.
Reclass to separately state the exclusion of ADIT from §1031 Exchange pursuant to the income tax normalization rules.
Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC 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 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.
This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
Regulatory liability related to removal costs.
Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
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.
Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
Book-tax difference related to relicensing cost for Klamath Dam.

G

Justification

Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS.
Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA 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 disposition.
Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
Regulatory asset to record the pass-through benefit to Washington 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.
Balancing account to record the program costs for the conversion of metered mobile home parks to direct utility service.
Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates.
Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for reclass current portion of CA Deferred Excess NPC.
Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
Regulatory asset established for current portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.

Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
Regulatory asset established for current portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
Regulatory asset established for current portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
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.
Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
Regulatory asset established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
Regulatory asset established to track the recoverable expenses associated with pension liability.
Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO ₂ e of green house gas emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO ₂ e of green house gas (GHG) emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
The book-tax difference resulting from this regulatory asset.
Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
Book-tax difference associated with Pollution control project costs allocated to CA.

Book-tax difference associated with Pollution control project costs - ID.
Book-tax difference associated with Pollution control project costs - UT.
Book-tax difference associated with Pollution control project costs - WY.
SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
Regulatory asset established to reclass current portion of OR asset sale gain giveback.
Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback.
Black Cap Solar Project (Black Cap), a renewable resource, wherein PacifiCorp owns the project rights and the land under the facility, but leases the equipment.
Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year period for recovery in Oregon.
Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established as an offset to the increase in post-employment obligations.
Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
Reg Asset established to record Washington's portion of stock redemption costs.
Deferral of California prepaid renewable energy credit (REC) purchases in compliance with the Renewable Portfolio Standard (RPS).
Regulatory asset established for the current portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
Regulatory asset established for current portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
Regulatory asset established to capture the current portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
Regulatory asset established for the current portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.

Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
Regulatory asset established for the current portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns.
Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM).
Regulatory asset established for the UT Subscriber Solar Program.
Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
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 Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
Regulatory liability established to record changes in control (CIC) severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees.
Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums.
Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement.
Total unfunded pension liability as required 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 amortized over the remaining life of the plant.
Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID.
Book - tax difference on prepaid account for any major overhaul and amortization.
Prefunded contributions to Local 57 pension fund are recorded as prepaid expense.
Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the period of coverage. Moved from 2014 account 137513.
Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
Book-tax difference associated with the timing of deductibility of property taxes.
Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page 263, Col (i)	Allocator	Allocated Amount
Plant Related			Net Plant Allocator	
	Real Property	136,315,479		
	Possessory taxes	480,993		
1	Total Plant Related	136,796,472	26.2739%	35,941,804
Labor Related			Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	7.8816%	0
Other Included			Net Plant Allocator	
	Annual Report	70,261		
3	Total Other Included	70,261	26.2739%	18,460
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	136,866,733		35,960,264
Currently Excluded				
	Local Franchise	31,829,699		
	Montana Energy License	241,715		
	Montana Wholesale Energy	172,224		
	Idaho Generation Tax (KWh)	37,280		
	Oregon Department of Energy	1,247,564		
	Wyoming Wind Generation Tax	1,738,070		
	Washington Public Utility Tax	13,134,413		
	Other (Navajo Nation, Business & Occupation, Other)	34,610		
5	Subtotal Excluded Taxes	48,435,575		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	<u>185,302,308</u>		
7	Total Other Taxes			
	114.14c	<u>185,302,308</u>		
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			3,579,420
2	Pole Attachments - Transmission Related			191,238
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			952,355
5	Miscellaneous General Revenues		<i>detail below</i>	310,409
6	Account 454 subtotal		(Sum Lines 1-5)	5,589,191
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	23,548,070
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	120,928,143
10	Facilities Charges including Interconnection Agreements	Note 2		2,255,619
11	Transmission maintenance revenue		Account 456.2	374,060
12	Account 456 subtotal		(Sum Lines 7-11)	147,105,893
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	152,695,083

Detail for selected items above

Miscellaneous General Revenues

Rents - General	282,949
One Utah Center and North Temple office subleases	2,880,365
Parking Rent: Lloyd Center, Portland, Oregon	732,419
Rents - Common Affiliate - Kern River	28,822
Rents - non Common	13,873
Total Miscellaneous General Revenue	3,938,428
Wages & Salary Allocator	7.88%
Total Allocated Miscellaneous General Revenue	310,409

Distribution Underbuild

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

Notes

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

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

Return and Taxes with 100 Basis Point increase in ROE					
A	100 Basis Point increase in ROE and Income Taxes			Appendix A input: Line 127 + Line 137 from below	395,822,608
B	100 Basis Point increase in ROE				1.00%
Return Calculation					
			Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	49.26%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	50.72%
120	Debt Cost	Long Term Debt Cost = $\frac{\text{Long Term Debt Cost}}{\text{Net Proceeds Long Term Debt}}$		(Line 103 / Line 96)	5.12%
121	Preferred Cost	Preferred Stock cost = $\frac{\text{Preferred Dividends}}{\text{Total Preferred Stock}}$		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.52%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.48%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	8.00%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	280,398,381
Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate				35.00%
129	SIT = State Income Tax Rate or Composite				4.54%
130	p = percent of federal income tax deductible for state purposes			Per state tax code	0.00%
131	T	$T = 1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$			37.95%
132	CIT = $T / (1 - T)$				61.16%
133	$1 / (1 - T)$				161.16%
ITC Adjustment					
134	Amortized Investment Tax Credit			Attachment 5	(1,249,695)
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131)))	(2,014,046)
136	Income Tax Component =	$CIT = (T/(1-T)) * \text{Investment Return} * (1-(WCLTD/R)) =$			117,438,272
137	Total Income Taxes				115,424,226

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions						Detail/notes	
Calculation of Transmission Plant In Service			Source	Footnotes	Year	Balance	
1	December		206.58b		2014	5,387,870,877	-
2	January		Monthly Balances		2015	5,392,877,518	-
3	February		Monthly Balances		2015	5,418,826,536	-
4	March		Monthly Balances		2015	5,443,960,812	-
5	April		Monthly Balances		2015	5,461,300,078	-
6	May		Monthly Balances		2015	5,815,178,923	-
7	June		Monthly Balances		2015	5,818,830,963	-
8	July		Monthly Balances		2015	5,822,012,911	-
9	August		Monthly Balances		2015	5,827,889,080	-
10	September		Monthly Balances		2015	5,844,928,037	-
11	October		Monthly Balances		2015	5,855,377,709	-
12	November		Monthly Balances		2015	5,874,056,332	-
13	December		207.56g		2015	5,910,756,444	-
15	14	Transmission Plant In Service	(line 13)	(Note M)	Projection	5,910,756,444	Appendix A input
Calculation of Distribution Plant In Service			Source		Year	Balance	
15	December		206.75b		2014	6,190,391,727	-
16	January		Monthly Balances		2015	6,200,981,777	-
17	February		Monthly Balances		2015	6,217,287,882	-
18	March		Monthly Balances		2015	6,231,346,826	-
19	April		Monthly Balances		2015	6,253,141,720	-
20	May		Monthly Balances		2015	6,262,843,650	-
21	June		Monthly Balances		2015	6,276,707,226	-
22	July		Monthly Balances		2015	6,292,971,875	-
23	August		Monthly Balances		2015	6,306,107,318	-
24	September		Monthly Balances		2015	6,339,607,746	-
25	October		Monthly Balances		2015	6,354,916,596	-
26	November		Monthly Balances		2015	6,369,482,699	-
27	December		206.75g		2015	6,401,275,118	-
28	28	Distribution Plant In Service	(line 27)		Projection	6,401,275,118	-
Calculation of Intangible Plant In Service			Source		Year	Balance	
29	December		204.5b		2014	880,195,124	-
30	December		204.5g		2015	876,732,474	-
19	31	Intangible Plant In Service	(line 30)	(Note N)	Projection	876,732,474	Appendix A input
Calculation of General Plant In Service			Source		Year	Balance	
32	December		206.99b		2014	1,445,031,807	-
33	December		207.99g		2015	1,173,341,617	-
18	34	General Plant In Service	(line 33)	(Note N)	Projection	1,173,341,617	Appendix A input
Calculation of Production Plant In Service			Source		Year	Balance	
35	December		204.46b		2014	11,922,598,581	-
36	January		Monthly Balances		2015	11,922,535,627	-
37	February		Monthly Balances		2015	11,921,517,771	-
38	March		Monthly Balances		2015	11,927,578,513	-
39	April		Monthly Balances		2015	11,981,153,737	-
40	May		Monthly Balances		2015	12,012,543,773	-
41	March		Monthly Balances		2015	12,109,832,500	-
42	April		Monthly Balances		2015	12,118,399,448	-
43	August		Monthly Balances		2015	12,132,203,767	-
44	September		Monthly Balances		2015	12,125,693,776	-
45	October		Monthly Balances		2015	12,159,104,572	-
46	November		Monthly Balances		2015	12,283,910,911	-
47	December		204.46g		2015	12,154,489,265	-
48	48	Production Plant In Service	(line 47)		Projection	12,154,489,265	-
49	Electric Plant Sold		206.102g			2,021,782	-
6	50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	Projection	26,518,616,701	Appendix A input

PacifiCorp
Attachment 5 - Cost Support

Accumulated Depreciation Worksheet

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

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Notes		
Calculation of Transmission Accumulated Depreciation				
	Source	Year	Balance	
51	December	2014	1,432,003,537	-
52	January	2015	1,437,763,058	-
53	February	2015	1,443,867,032	-
54	March	2015	1,449,676,947	-
55	April	2015	1,456,943,807	-
56	May	2015	1,460,250,513	-
57	June	2015	1,467,806,526	-
58	July	2015	1,474,516,057	-
59	August	2015	1,479,913,762	-
60	September	2015	1,492,036,912	-
61	October	2015	1,490,478,837	-
62	November	2015	1,497,697,648	-
63	December	2015	1,503,737,225	-
25	64 Transmission Accumulated Depreciation	(line 63) (Note M) Projection	1,503,737,225	Appendix A input
Calculation of Distribution Accumulated Depreciation				
	Source	Year	Balance	
65	December	2014	2,479,873,031	-
66	January	2015	2,488,079,212	-
67	February	2015	2,495,643,104	-
68	March	2015	2,503,741,530	-
69	April	2015	2,512,053,287	-
70	May	2015	2,519,591,595	-
71	June	2015	2,525,983,224	-
72	July	2015	2,533,638,026	-
73	August	2015	2,541,131,062	-
74	September	2015	2,556,839,078	-
75	October	2015	2,565,016,180	-
76	November	2015	2,572,721,217	-
77	December	2015	2,581,141,819	-
78	78 Distribution Accumulated Depreciation	(line 77) Projection	2,581,141,819	-
Calculation of Intangible Accumulated Depreciation				
	Source	Year	Balance	
79	December	2014	555,584,758	-
80	December	200.21c 2015	559,800,280	-
8	81 Accumulated Intangible Depreciation	(line 80) (Note N) Projection	559,800,280	Appendix A input
Calculation of General Accumulated Depreciation				
	Source	Year	Balance	
82	December	2014	580,388,319	-
83	December	219.28c 2015	418,947,737	-
26	84 Accumulated General Depreciation	(line 83) (Note N) Projection	418,947,737	Appendix A input
Calculation of Production Accumulated Depreciation				
	Source	Year	Balance	
85	December	2014	3,902,924,345	-
86	January	2015	3,936,028,308	-
87	February	2015	3,968,682,567	-
88	March	2015	4,002,162,557	-
89	April	2015	4,015,954,250	-
90	May	2015	4,044,986,076	-
91	June	2015	4,054,238,450	-
92	July	2015	4,084,919,114	-
93	August	2015	4,115,274,561	-
94	September	2015	4,141,818,345	-
95	October	2015	4,171,664,932	-
96	November	2015	4,191,203,285	-
97	December	2015	4,061,975,025	-
98	98 Production Accumulated Depreciation	(line 97) Projection	4,061,975,025	-
7	99 Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98) (Note M) Projection	8,565,801,806	Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98) Projection	9,125,602,086	

PacifiCorp
Attachment 5 - Cost Support

Materials & Supplies

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount
39	Undistributed Stores Expense	Prior Year	227.16c	0
		Current Year	227.16c	0
		(Note N) Appendix A input	Projection	0 current end-of-year balance
42	Construction Materials & Supplies	Prior Year	227.5c	111,221,100
		Current Year	227.5c	134,703,542
		(Note N) Appendix A input	Projection	134,703,542 current end-of-year balance
45	Transmission Materials & Supplies	Prior Year	227.8c	490,752
		Current Year	227.8c	653,625
		(Note N) Appendix A input	Projection	653,625 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
133	Amortized Investment Tax Credit Utility Investment Tax Credit Adj. - Net (411.4)		114.19c	(4,756,408)	Net Plant Allocator 26.27%	(1,249,695)
		Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base				
35	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current beg of year balance	266 footnotes	748,926		
		Current end of year balance	266 footnotes	375,732		
		Average		562,329	26.27%	147,746

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related
23	Land Held for Future Use	Prior Year	214.47d	23,319,217	3,657,534	19,661,683
		Current Year	214.47d	23,319,217	3,657,534	19,661,683
		(Notes B & L) Appendix A input	Projection		3,657,534	

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total
63	Excluded Membership Dues Expense	Centre for Energy Advancement through Technological Innovation (CEATI)	component of 335 Ln 1b	47,300
		National Automated Clearinghouse Association (NACHA)	component of 335 Ln 1b	8,000
		National Coal Transportation Association	component of 335 Ln 1b	1,600
		National Electric Energy Testing Research and Application Center	component of 335 Ln 1b	85,250
		National Joint Utilities	component of 335 Ln 1b	10,500
		Northwest Energy Efficiency Council	component of 335 Ln 1b	2,000
		Total	(Note C) Appendix A Input	
58	PBOP	Authorized filed PBOP expense	Annual Update Informational Filing	(8,999,649)
		Actual PBOP expense	Attachment 17 total	(8,999,649)
		Actual PBOP Expense Adjustment	Appendix A Input	Projection
70	Property Insurance	Property Insurance Account 924	323.185b	15,938,310
		(Note F) Appendix A Input		15,938,310

PacifiCorp
Attachment 5 - Cost Support

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission Related Appendix A input	Non-transmission Related
Directly Assigned A&G				
Specific Transmission related Regulatory Expenses				
Federal Energy Regulatory Commission:				
Annual Fee	350.37d	1,738,787	1,738,787	
Annual Fee - hydro	350.38d	2,362,642		2,362,642
Transmission Rate Case	350.39d	175,117	175,117	
Other Regulatory	350.40d	642,175	311,253	330,922
67 Total	sum	4,918,721	2,225,157	2,693,564

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Safety Related Appendix A Input	Non-safety Related
Directly Assigned A&G				
68	General Advertising Exp Account 930.1 - Safety-related Advertising	323.191b	319	0
				319

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Education & Outreach Appendix A Input	Other
Directly Assigned A&G				
71	General Advertising Exp Account 930.1 - Education and Outreach	323.191b	319	0
				319

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
53	Transmission O&M	321.112b	215,664,453	(568,976)
	Adjustment for Ancillary Services Accounts 561-561.5			215,095,477
	(561) Load Dispatching	321.84b	0	
	(561.1) Load Dispatch-Reliability	321.85b	0	
	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,818,716	
	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0	
	(561.4) Scheduling, System Control and Dispatch Services	321.88b	2,106,756	
	(561.5) Reliability, Planning and Standards Development	321.89b	1,326,587	
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,252,059	0
				10,252,059
55	Less: Account 565	321.96b	148,425,345	0
				148,425,345

Facility Credits under Section 30.9 of the OATT

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	Description & Documentation
Net Revenue Requirement			
166	Facility Credits under Section 30.9 of the OATT	0	Appendix A Input
168	Interest on Network Upgrade Facilities	1,520,803	Appendix A Input

PacifiCorp
Attachment 5 - Cost Support

Other adjustments to rate base

Index A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
Network Upgrade Balance				
			Prior Year	(52,282,848)
			Current Year	(35,613,530)
50	Network Upgrade Balance	(Note N)	Appendix A input	(35,613,530) current end-of-year balance
			Enter negative	
			Enter negative	
			Projection	

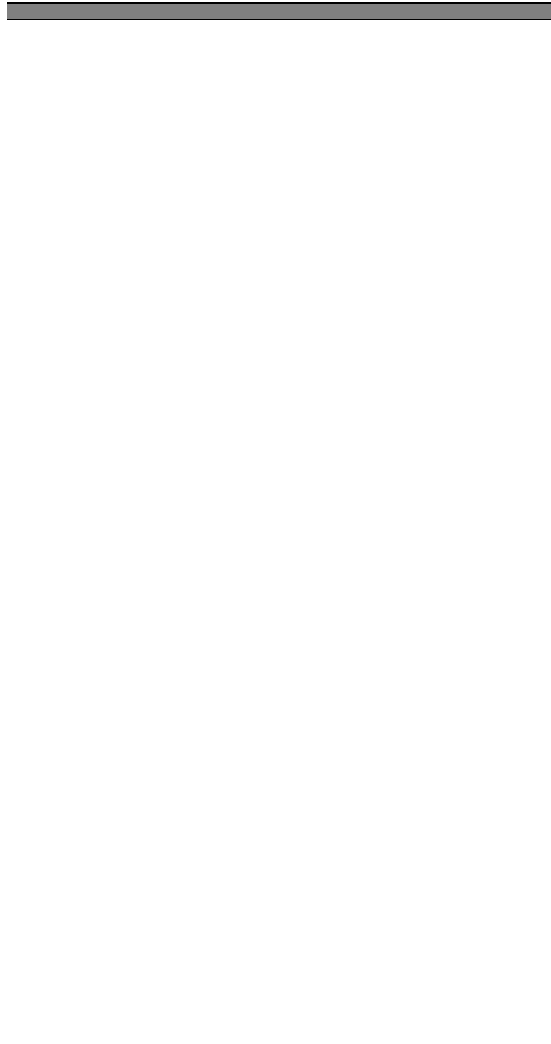
Depreciation Expense

Index A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total
Transmission Plant				
	Depreciation expense (403)	(Note H)	336.7b	99,238,672
	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	99,238,672 Appendix A Input
General Plant				
	Depreciation expense (403)	(Note H)	336.10b	39,308,259
	Amortization of limited term electric plant (404)	(Note H)	336.10d	1,358,159
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	40,666,418 Appendix A Input
Intangible plant				
	Amortization of limited term electric plant (404)	(Note H)	336.1d	36,050,777
	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	36,050,777 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

Index A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
	Generating Plant Liquidated Damages-WY (detail below)		232.29e	
	Lake Side Settlement			27,331
	Goodnoe Hills Settlement			21,250
	Wyoming 2013 Settlement (Naughton Plant)			5,708
	Generating Plant Liquidated Damages-UT (detail below)		232.30e	
	Utah 2013 EBA Settlement (Naughton Plant)			35,000
61	Total		sum	89,288 Appendix A Input





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Details
(enter negative in Appendix A)

Details
Detail for transmission-related value on Attachment 12 Detail for transmission-related value on Attachment 12 current end-of-year balance

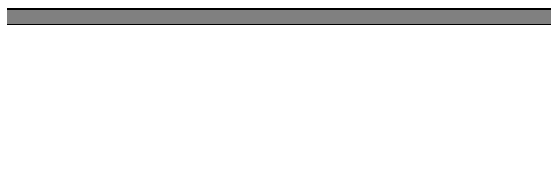
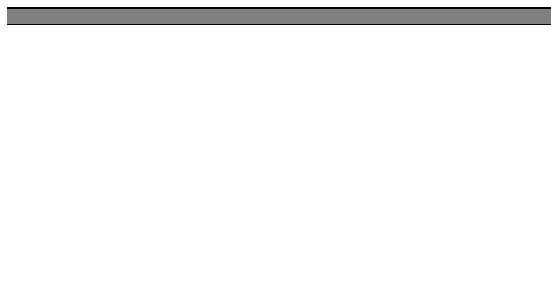
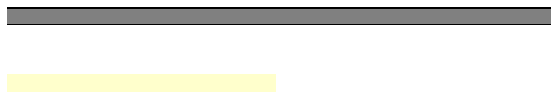
Details
Expense minus Actual Expense

Details

Details
Based on FERC 930.1 download

Details
Based on FERC 930.1 download

Details
Adjustment for Ancillary Services Accounts 561-561.5



PacifiCorp
Attachment 6 - Estimate and Reconciliation Worksheet

Instruction Summary

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

Worksheet

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

	Plant In Service										CWP	(L)	Plant In Service				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)			(K)	(M)	(N)	(O)	
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Transmission CWP	Weighting	Other Transmission PIS	0	Other Transmission PIS
	Other Transmission PIS (Excl Energy Gateway)	Energy Gateway Segment B	Energy Gateway Segment C	Energy Gateway Segment D	Energy Gateway Segment E	Energy Gateway Segment F	Energy Gateway Segment G	Energy Gateway Segment H	Energy Gateway Segment I	Energy Gateway Segment J	Total (Segments B-I)	Transmission CWP (Gateway only)	Amount (A x L)	Amount (J x L)	Amount (M / 13)		
CWP Balance Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-	-	-
Jan	5,127,419.78	-	1,731	1,194	-	-	-	121,837	-	-	124,762	-	12	61,529,037	1,497,143	4,733,002.87	
Feb	1,060,761	-	2,434	-	-	-	-	140,451	-	-	142,886	-	11	11,668,375	1,571,741	897,567	
Mar	3,782,993	-	385	-	-	-	-	10,354,870	-	-	10,355,255	-	10	37,829,934	103,552,546	2,909,995	
Apr	23,666,624	-	949	-	-	-	-	66,674	-	-	67,623	-	9	212,999,612	608,606	16,384,586	
May	55,456,822	-	51,510	-	-	-	-	431,815	-	-	483,325	-	8	443,654,578	3,866,600	34,127,275	
Jun	3,533,990	-	30,300	-	-	-	-	(135,961)	-	-	(105,661)	-	7	24,737,933	(739,765)	1,902,918	
Jul	7,002,406	-	30,300	-	-	-	-	53,337	-	-	83,637	-	6	42,015,655	501,821	3,231,972	
Aug	3,956,514	-	-	-	-	-	-	221,968	-	-	221,968	-	5	19,782,570	1,109,840	1,521,736	
Sep	5,220,573	-	-	-	-	-	-	28,203	-	-	28,203	-	4	20,882,290	112,811	1,606,330	
Oct	5,201,059	-	-	-	-	-	-	30,586	-	-	30,586	-	3	15,603,177	91,757	1,200,244	
Nov	4,987,971	-	-	-	-	-	-	28,842	-	-	28,842	-	2	9,975,943	57,683	767,380	
Dec	5,891,851	-	-	-	-	-	-	26,474	-	-	26,474	-	1	5,891,851	26,474	453,219	
Total	124,889,184	-	117,610	1,194	-	-	-	11,369,074	-	-	11,487,878	-		906,570,934	112,257,257	69,736,226	
New Transmission Plant Additions and CWP (weighted by months in service)																	

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

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

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

(P)	CWIP		(S)
0	(Q)	(R)	Input/Total
(N / 13)	Transmission CWIP Amount (K x L)	Transmission CWIP (D / 13)	
-	-	-	-
115,165	-	-	-
120,903	-	-	-
7,965,580	-	-	-
46,816	-	-	-
297,431	-	-	-
(56,905)	-	-	-
38,602	-	-	-
85,372	-	-	-
8,678	-	-	-
7,058	-	-	-
4,437	-	-	-
2,036	-	-	-
8,655,174	-	-	-

78,371,399
-

58
2,061
2,156
141,343
626
5,208
(987)
661
1,435
142
110
62
19
153,036

PacifiCorp
Attachment 8 - Depreciation Rates
Applied Depreciation Rates by State - 2015

Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.27%
2	352	Structures and Improvements															1.42%
3	353	Station Equipment															1.74%
4	353.7	Supervisory Equipment															1.74%
5	354	Towers and Fixtures															1.53%
6	355	Poles and Fixtures															2.18%
7	356	Overhead Conductors and Devices															1.88%
8	356.2	Clearing & Grading															1.88%
9	357	Underground Conduit															1.60%
10	358	Underground Conductors and Devices															1.66%
11	359	Roads & Trails															1.32%
12		Unclassified Transmission															1.76%
13	389.2	Land Rights		0.00%		0.00%		0.00%	85,283.38	2.03%	74,314.75	1.98%		0.00%	4,867.64	1.17%	
14	390	Structures and Improvements	79,400,430.78	1.86%	12,923,250.28	2.52%	3,309,074.45	1.71%	92,078,077.88	1.53%	10,793,098.90	1.95%	385,400.84	1.51%	12,577,503.43	1.65%	
15	390.3	Structures and Improvements - Office Panels															6.67%
16	391	Office Furniture and Equipment															5.00%
17	391.2	Office Furniture and Equipment - Personal Computers															20.00%
18	393	Store Equipment															4.00%
19	394	Tools, Shop and Garage Equipment															4.17%
20	395	Laboratory Equipment															5.00%
21	397	Communication Equipment															4.30%
22	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
23	398	Miscellaneous Equipment															5.00%
24		Unclassified General	1,990,865.02	3.59%	359,704.38	4.21%	125,902.54	3.83%	3,685,908.48	3.42%	1,253,494.95	4.66%	24,006.79	1.93%	239,062.53	3.17%	
25	302	Franchises and Consents															6.43%
26	303	Miscellaneous Intangible Plant															3.54%
27	390.1	Leasehold Improvements - Gen															5.46%

Notes

- 1 Depreciation Rates shown in rows 1 through 24 were approved by each of the Company's respective state jurisdictions during the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 15 through 20, 22, and 23) 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 25 through 27) are composite rates based on the 13 month average balance divided into the 2015 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations, Gas Plant Intangibles, and Mining Intangibles.

PacifiCorp
Attachment 9a - Load Divisor for Projection

Column	OATT (Part III - Network Service) - Average of current year and prior two years																	Total NFO
	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15		
Customer Class	PacifiCorp NFS (see note)	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 370	BPA Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri State NFO SA 628	Noble Americas/ (Sempra) NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	Exelon NFO SA 789	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747		
RS / SA																		
Jan	8,529	5.21	3.37	26.32	1.29	0.21	8.68	19.95	0.27	49.40	-	-	4.16	3.07	-	-	122	
Feb	8,268	6.20	3.33	28.61	1.36	0.25	21.46	19.76	0.60	50.70	-	-	7.66	2.86	-	-	143	
March	7,752	6.04	3.23	25.52	1.16	0.22	13.88	19.42	1.04	44.43	0.01	-	4.61	2.76	-	-	122	
April	7,379	5.50	3.14	21.70	0.90	0.01	11.51	19.85	0.42	39.83	0.25	0.84	5.24	0.54	-	-	110	
May	7,931	4.85	2.84	10.83	0.35	0.14	10.10	21.60	0.26	40.10	0.48	2.19	5.56	2.16	-	-	101	
Jun	9,787	5.29	3.37	12.24	0.34	0.10	13.59	25.00	0.22	48.48	0.48	3.24	4.81	4.00	-	-	121	
Jul	10,434	5.60	3.62	14.09	0.37	0.03	10.92	26.01	0.24	48.68	0.63	3.30	4.96	3.03	49.48	82.00	253	
Aug	9,403	5.93	3.46	13.23	0.33	0.11	9.74	25.16	0.22	55.39	0.62	2.88	5.37	2.91	38.28	84.00	248	
Sept	8,748	5.93	2.85	9.91	0.26	0.12	8.42	22.24	0.40	49.61	0.47	2.42	5.36	2.65	57.48	76.00	244	
Oct	7,527	5.34	3.00	14.83	0.19	0.27	9.58	20.98	0.40	34.30	0.19	1.03	6.10	2.50	39.03	73.00	211	
Nov	8,347	5.80	3.04	25.41	1.14	0.37	16.78	20.36	0.58	47.72	-	-	6.73	2.30	42.17	99.00	271	
Dec	8,870	5.48	3.35	29.28	1.41	0.23	20.62	20.25	0.43	51.94	-	-	6.92	2.40	26.15	110.00	278	
Total	103,176	67.17	38.60	231.97	9.10	2.06	155.28	260.58	5.08	560.58	3.13	15.90	67.48	31.18	252.57	524.00	2,225	
Avg 12CP	8,598	5.60	3.22	19.33	0.76	0.17	12.94	21.72	0.42	46.72	0.26	1.33	5.62	2.60	21.05	43.67	185	

Other Service				
j1	j2	j3	j4	j5
UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Power Administration OS RS 262/263	APS OS RS 436
381	100	72	339	-
328	79	78	306	-
310	69	82	285	-
307	54	71	262	-
400	102	89	316	-
640	166	137	299	-
677	185	124	305	-
611	160	102	331	-
592	142	104	320	-
420	91	87	260	-
367	85	72	296	-
427	91	96	326	-
5,461	1,325	1,114	3,645	-
455	110	93	304	-

Column	OATT (Part II Long Term Firm Point-to-Point Transmission Service) - Projection																						Total LTP
	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	
Customer Class	PacifiCorp LTP	Black Hills, Inc. LTP	BPA LTP	BPA LTP	Idaho Power LTP	Iberdrola LTP	Thermo No. 1 LTP	Powerex LTP	NextEra LTP	Water & Electric Board LTP	State of SD LTP	Sacramento Municipal Utility District LTP	Salt River Project LTP	Enel Cove Fort LLC LTP	Olene KBG LLC LTP	Basin Electric LTP	Losses LTP	Powerex LTP	Powerex LTP	Powerex LTP	Powerex LTP	Powerex LTP	
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 279	SA 568	SA 169	SA 733	SA 775/780	SA 779	SA 751	SA 809	SA 706	SA 766	SA 818	-	SA 700	SA 701	SA 702	748	749	
Jan	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545
Feb	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545
March	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545
April	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545
May	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545
Jun	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729
Jul	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729
Aug	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729
Sept	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729
Oct	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729
Nov	2,534	50	18	56	-	30	11	80	74	25	4	30	25	25	50	24	135	67	67	66	50	150	3,571
Dec	2,534	50	18	56	-	30	11	80	74	25	4	30	25	25	50	24	135	67	67	66	50	150	3,571
Total	30,883	600	216	672	375	360	132	960	793	300	48	360	300	175	600	288	1,649	804	804	792	600	1,800	43,511
Avg 12CP	2,574	50	18	56	31	30	11	80	66	25	4	30	25	15	50	24	137	67	67	66	50	150	3,628

Total OS
891
790
747
694
907
1,243
1,291
1,204
1,159
858
820
941
11,544
962

Network & OS	1% growth	Behind-the-Meter	Network Load	Divisor
9,543	9,640	213	9,853	13,398
9,201	9,295	210	9,505	13,050
8,621	8,710	290	9,000	12,545
8,183	8,267	248	8,515	12,060
8,940	9,032	258	9,290	12,835
11,151	11,266	320	11,585	15,314
11,978	12,101	325	12,426	16,155
11,055	11,168	311	11,479	15,208
10,152	10,257	337	10,594	14,323
8,595	8,684	261	8,945	12,674
9,439	9,535	216	9,751	13,322
10,089	10,192	212	10,494	13,975
116,945	118,147	3,202	121,349	164,860
9,745	9,846	267	10,112	13,738

PacifiCorp
Attachment 9a1 - Load (Current Year)

2015

Column			OATT (Part III - Network Service)									
Customer Class	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9
RS / SA			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Noble Americas/ (Sempra) SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347
Jan	2	18	8,309	4.55	3.36	25.21	1.40	0.35	25.82	16.47	0.29	43.89
Feb	23	8	8,038	5.81	3.17	26.38	1.17	0.35	45.86	15.18	0.38	47.78
March	4	8	7,837	6.12	3.01	27.31	1.19	0.35	27.59	14.99	1.03	47.76
April	15	8	7,417	5.07	3.19	24.54	0.73	-	24.31	16.85	0.26	36.27
May	31	18	7,491	4.06	3.20	12.80	0.28	0.42	16.39	18.62	0.25	33.73
Jun	29	16	10,618	5.40	3.42	13.75	0.37	0.29	39.67	21.96	0.23	57.49
Jul	2	16	10,481	5.07	3.73	15.64	0.38	0.03	32.12	22.43	0.21	48.63
Aug	13	16	9,603	6.66	3.11	12.60	0.34	0.25	29.09	20.79	0.24	57.19
Sept	1	16	8,712	6.43	2.85	10.07	0.32	-	24.68	20.33	0.20	50.72
Oct	1	17	7,824	4.90	2.79	10.17	0.28	0.42	16.86	19.35	0.67	32.10
Nov	30	18	8,550	5.49	2.98	26.51	1.05	0.36	26.91	17.74	0.28	46.65
Dec	28	18	8,290	5.43	3.27	25.34	1.49	0.34	29.55	15.50	0.26	44.74
Total			103,170	65	38	230	9	3	339	220	4	547

Column			Other Service					
Customer Class	Day	Time	j1	j2	j3	j4	j5	j
RS / SA			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	WAPA OS RS 262/RS 263	APS OS RS 436	Total OS
Jan	2	18	377	93	79	338	-	888
Feb	23	8	326	74	77	252	-	728
March	4	8	358	65	68	267	-	758
April	15	8	365	39	89	209	-	703
May	31	18	394	78	99	282	-	852
Jun	29	16	787	172	170	321	-	1,450
Jul	2	16	768	176	146	283	-	1,373
Aug	13	16	697	144	139	344	-	1,323
Sept	1	16	677	128	134	311	-	1,250
Oct	1	17	537	119	101	308	-	1,065
Nov	30	18	417	78	72	254	-	822
Dec	28	18	442	81	101	294	-	919
Total			6,146	1,246	1,275	3,463	-	12,130

f10	f11	f12	f13	f
USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	Exelon/ Constellation NFO SA 789	Total NFO
0.01	0.00	5.14	3.07	130
0.01	0.00	11.63	2.86	161
0.01	-	6.38	2.76	139
0.17	1.67	7.76	0.54	121
0.34	0.72	7.69	2.16	101
0.18	3.47	8.59	4.00	159
0.61	3.28	8.56	3.03	144
0.62	3.02	9.21	2.91	146
0.51	2.72	9.39	2.65	131
0.27	1.98	10.43	2.50	103
0.01	0.00	11.60	2.30	142
0.00	0.01	11.78	2.40	140
3	17	108	31	1,615

PacifiCorp
Attachment 9a2 - Load (One Year Prior)

2014

Column			OATT (Part III - Network Service)									
Customer Class	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9
RS / SA			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 370	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Noble Americas/ (Sempra) NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347
Jan	6	8	8,455	6.10	3.33	24.93	1.24	0.29	0.07	18.01	0.23	53.59
Feb	6	8	8,712	7.07	3.26	37.74	1.71	0.42	16.56	19.44	0.24	58.21
March	18	8	7,640	6.55	3.13	21.96	1.11	-	13.97	19.36	0.81	40.15
April	1	8	7,381	5.83	3.17	18.88	1.01	0.03	0.57	18.84	0.78	41.16
May	28	15	8,198	5.41	2.61	10.49	0.40	-	0.08	19.57	0.21	45.27
Jun	24	17	8,909	5.03	3.09	10.53	0.32	0.03	0.84	21.82	0.15	37.65
Jul	14	16	10,314	6.13	3.16	12.27	0.41	0.03	0.56	23.48	0.30	45.29
Aug	11	16	9,635	5.58	3.70	15.55	0.34	0.09	0.05	24.02	0.23	53.74
Sept	17	16	8,718	5.51	2.88	9.93	0.15	0.29	0.18	21.05	0.80	40.70
Oct	6	16	7,245	5.27	3.05	10.82	0.29	0.38	11.82	21.67	0.28	31.77
Nov	17	8	8,301	6.36	2.94	26.19	1.22	0.48	21.09	18.09	0.28	47.83
Dec	30	19	8,870	4.83	3.38	29.68	1.55	-	32.12	19.29	0.32	54.72
Total			102,378	70	38	229	10	2	98	245	5	550

Column			Other Service					
Customer Class	Day	Time	j1	j2	j3	j4	j5	j
RS / SA			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administratio n OS 263	APS OS RS 436	Total OS
Jan	6	8	354	92	71	328	-	845
Feb	6	8	352	84	79	330	-	845
March	18	8	292	74	91	285	-	742
April	1	8	252	52	71	299	-	674
May	28	15	442	118	72	298	-	931
Jun	24	17	527	144	111	275	-	1,057
Jul	14	16	630	192	92	308	-	1,223
Aug	11	16	587	164	89	301	-	1,141
Sept	17	16	527	145	96	336	-	1,104
Oct	6	16	383	98	79	243	-	803
Nov	17	8	329	96	72	314	-	810
Dec	30	19	400	86	78	342	-	906
Total			5,075	1,345	1,001	3,659	-	11,079

f10	f11	f12	f
USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	Total NFO
0.00	0.00	3.17	111
0.01	-	3.69	148
0.01	-	2.83	110
0.29	0.00	2.73	93
0.55	2.98	3.42	91
0.62	2.85	3.55	86
0.62	3.34	3.97	100
0.63	2.91	4.28	111
0.36	1.65	4.52	88
0.29	1.12	4.66	91
0.00	0.00	5.11	130
0.01	0.00	5.38	151
3	15	47	1,311

PacifiCorp
Attachment 9a3 - Load (Two Years Prior)

2013

Column			OATT (Part III - Network Service)									
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9
Customer Class	Day	Time	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clark PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Noble Americas NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347
RS / SA	Day	Time										
Jan	14	18	8,825	4.98	3.41	28.83	1.22	-	0.13	25.37	0.28	50.71
Feb	11	8	8,052	5.72	3.55	21.72	1.19	-	1.96	24.66	1.17	46.12
March	4	8	7,780	5.45	3.56	27.28	1.19	0.31	0.07	23.91	1.29	45.38
April	9	8	7,338	5.60	3.07	21.69	0.96	-	9.64	23.86	0.22	42.05
May	14	16	8,106	5.09	2.70	9.21	0.38	-	13.83	26.60	0.31	41.30
Jun	28	16	9,833	5.45	3.58	12.43	0.33	-	0.28	31.24	0.27	50.31
Jul	1	16	10,507	5.61	3.96	14.36	0.34	0.03	0.08	32.12	0.19	52.13
Aug	19	15	9,571	5.54	3.57	11.54	0.31	-	0.08	30.66	0.20	55.24
Sept	5	16	8,816	5.85	2.82	9.72	0.30	0.08	0.39	25.34	0.20	57.40
Oct	30	8	7,512	5.87	3.16	23.50	-	-	0.07	21.94	0.24	39.02
Nov	21	18	8,190	5.54	3.19	23.51	1.15	0.29	2.33	25.25	1.19	48.69
Dec	9	18	9,451	6.19	3.38	32.80	1.20	0.37	0.18	25.95	0.73	56.35
Total			103,981	67	40	237	9	1	29	317	6	585

Column			Other Service					j
			j1	j2	j3	j4	j5	
Customer Class	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Deseret OS 263	Deseret OS RS 436	Total OS
RS / SA	Day	Time						
Jan	14	18	411	114	65	350	-	941
Feb	11	8	307	78	78	335	-	798
March	4	8	280	70	87	304	-	741
April	9	8	305	70	54	277	-	706
May	14	16	364	109	95	368	-	936
Jun	28	16	607	184	129	302	-	1,222
Jul	1	16	632	186	135	325	-	1,278
Aug	19	15	550	172	77	349	-	1,148
Sept	5	16	572	155	83	313	-	1,124
Oct	30	8	341	57	79	228	-	705
Nov	21	18	355	81	74	320	-	829
Dec	9	18	438	106	109	343	-	997
Total			5,161	1,383	1,066	3,814	-	11,424

f10	f11	f12	f
USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	Total NFO
0.00	0.00	-	115
0.00	0.00	-	106
0.01	0.00	-	108
0.29	0.86	-	108
0.55	2.88	-	103
0.64	3.39	2.28	110
0.64	3.27	2.37	115
0.62	2.70	2.62	113
0.53	2.88	2.17	108
0.00	0.00	3.21	97
0.00	0.00	3.49	115
0.00	0.00	3.59	131
3	16	20	1,329

PacificCorp
Attachment 9b - Load Divisor for True up
2015

Column		OATT Part III - Network Services														Total NFO		
Customer Class	RS / SA	Day	Time	Nodes														Total NFO
				PacificCorp NPS	BPA Yakama NFO SA 328	BPA Gasky NFO SA 229	BPA Clarke NFO SA 735	BPA Benton NFO SA 539	BPA Oregon REA NFO SA 538	Wind NFO SA 538	Tri-State (Sempra) NFO SA 299	Node Americas/ NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	
Jan	7	18	8:00	4.55	3.36	25.21	1.40	0.35	25.82	16.47	0.29	43.89	0.01	0.00	5.14	3.07	130	
Feb	23	8	8:03	5.81	3.17	26.38	1.17	0.35	45.86	15.18	0.38	47.78	0.01	0.00	11.63	2.86	161	
March	11	8	7:57	6.12	3.01	27.31	1.19	0.35	27.59	14.99	1.03	47.76	0.01	-	6.38	2.76	139	
April	15	8	7:47	5.07	3.19	24.54	0.73	-	24.31	16.85	0.26	38.27	0.17	1.67	7.76	0.54	121	
May	31	18	7:49	4.06	3.20	12.80	0.28	0.42	16.39	18.62	0.25	33.73	0.34	0.72	7.69	2.16	101	
Jun	29	16	10:18	5.40	3.42	13.75	0.37	0.29	39.67	21.96	0.23	57.49	0.18	3.47	8.59	4.00	159	
Jul	3	16	10:48	5.07	3.73	15.54	0.38	0.03	32.12	22.43	0.21	48.63	0.61	3.28	8.56	3.03	144	
Aug	13	16	9:40	6.63	3.11	12.60	0.34	0.25	29.09	20.79	0.24	57.19	0.62	3.02	9.21	2.91	146	
Sept	1	16	8:71	6.43	2.85	10.07	0.32	-	24.68	20.33	0.20	50.72	0.51	2.72	9.39	2.65	131	
Oct	1	17	7:24	4.90	2.79	10.17	0.28	0.42	16.86	19.35	0.67	32.10	0.27	1.98	10.43	2.50	103	
Nov	30	18	8:50	5.49	2.96	25.51	1.05	0.36	26.91	17.74	0.28	46.65	0.01	0.00	11.60	2.39	142	
Dec	28	18	8:20	5.43	3.27	25.34	1.49	0.34	29.55	15.50	0.26	44.74	0.00	0.01	11.78	2.40	140	
Total			103,170	64.96	38.09	230.33	8.99	3.14	338.82	220.21	4.30	546.95	2.72	16.88	108.16	31.18	1,615	
Avg 12CP			8.597	5.41	3.17	19.19	0.75	0.26	28.24	18.35	0.36	45.58	0.23	1.41	9.01	2.80	125	

Column		Other Services					Total OS		
Customer Class	RS / SA	Day	Time	Area Power Administrat					Total OS
				LUMPS OS RS 297	LUMPA OS RS 637	Desert OS RS 280	on OS RS 263	APS OS RS 436	
Jan	7	18	8:00	377	93	79	338	-	888
Feb	23	8	8:03	326	74	77	252	-	728
March	11	8	7:57	358	65	68	267	-	758
April	15	8	7:47	365	39	89	209	-	703
May	31	18	7:49	394	78	99	282	-	852
Jun	29	16	10:18	787	172	170	321	-	1,450
Jul	3	16	10:48	768	176	146	263	-	1,373
Aug	13	16	9:40	697	144	139	344	-	1,323
Sept	1	16	8:71	677	128	134	311	-	1,250
Oct	1	17	7:24	537	119	101	308	-	1,065
Nov	30	18	8:50	417	78	72	254	-	822
Dec	28	18	8:20	442	81	101	294	-	919
Total			6,146	1,246	1,275	3,463	-	12,130	
Avg 12CP			512	104	106	289	-	1,011	

Column		OATT Part III Long-Term Firm Point-to-Point Transmission Service																	Total LTP		Divisor							
Customer Class	RS / SA	Day	Time	Nodes																	Total LTP	Total % OS	Behind-the-Meter	Total Load	+ OS + LTP			
				PacificCorp	Black Hills, Inc.	BPA	BPA	Idaho Power	Iberdrola	Thermo No 1	Powerex	NextEra	Eugene Water & Electric Board	State of SD	Sacramento Municipal Utility District	End Cove Fort LLC (Salt River Project)	Salt River Project	End Cove Fort LLC	Losses	Powerex						Powerex	Powerex	Powerex
Jan	7	18	2:43	50	18	56	-	30	11	80	74	25	4	30	25	-	-	121	67	67	66	50	150	3,358	9,320	197	9,527	12,881
Feb	23	8	2:43	50	18	56	-	30	11	80	74	25	4	30	25	-	-	121	67	67	66	50	150	3,358	8,927	208	9,135	12,493
March	11	8	2:43	50	18	56	-	30	11	80	74	25	4	30	25	-	-	121	67	67	66	50	150	3,358	8,733	297	9,030	12,378
April	15	8	2:43	50	18	56	-	30	11	80	74	25	4	30	25	-	-	121	67	67	66	50	150	3,358	8,241	198	8,439	11,797
May	31	18	2:43	50	18	56	-	30	11	80	74	25	4	30	25	-	-	121	67	67	66	50	150	3,358	8,444	217	8,721	12,079
Jun	29	16	2:59	50	18	56	75	30	11	80	55	25	4	30	25	-	15	128	67	67	66	50	150	3,531	12,227	287	12,515	16,046
Jul	3	16	2:59	50	18	56	75	30	11	80	55	25	4	30	25	-	15	128	67	67	66	50	150	3,531	11,968	328	12,296	15,857
Aug	13	16	2:59	50	18	56	75	30	11	80	55	25	4	30	25	-	15	128	67	67	66	50	150	3,531	11,073	342	11,415	14,946
Sept	1	16	2:59	50	18	56	75	30	11	80	55	25	4	30	-	-	15	127	67	67	66	50	150	3,505	10,093	381	10,474	13,979
Oct	1	17	2:59	50	18	56	75	30	11	80	55	25	4	30	-	-	126	67	67	66	50	150	3,489	8,991	286	9,277	12,766	
Nov	30	18	2:43	50	18	56	-	30	11	80	74	25	4	30	-	25	-	121	67	67	66	50	150	3,358	9,513	245	9,758	13,116
Dec	28	18	2:43	50	18	56	-	30	11	80	74	25	4	30	-	25	-	126	67	67	66	50	150	3,363	9,349	240	9,589	12,952
Total			29,683	600	216	672	375	360	132	960	793	300	48	360	200	50	60	1,489	804	804	792	600	1,800	41,098	116,914	3,277	120,191	161,289
Avg 12CP			2,474	50	18	56	31	30	11	80	66	25	4	30	17	4	5	124	67	67	66	50	150	3,425	9,743	273	10,016	13,441

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	(435,114,329)
1110000	146200	A/Amort-Oth Intang	(94,800,959)
1110000	146201	A/Amort-Hydr-Klamath	683,482
1110000	146210	A/Amort-Oth Lic/Hydr	(13,941,125)
1110000	146230	A/Amort-LsHld Imprmt	(16,627,348)
Attachment 5 input: Total Accumulated Amortization			(559,800,280)

PacifiCorp
Attachment 11 - Prepayments

Prepayments Detail - 2015

FERC Account	Account Number	Account Description	Category	Prior Year-end Balance	Current Year-end Balance	BoY-EoY Average	Other
1651000	132008	Prep Ins-Publ Liab & Prop Dam	Plant-related	\$ 2,179,964	\$ 2,201,687	\$ 2,190,826	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 4,468,325	\$ 4,262,188	\$ 4,365,257	
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -	
	132016	Prep Ins-Minority Owned Plants	Other	\$ 348,197	\$ 353,349	\$ 350,773	\$ 350,773
	132045	Prepaid Workers Compensation	Labor-related	\$ 181,288	\$ 203,981	\$ 192,635	
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 1,937,444	\$ 1,130,693	\$ 1,534,068	
	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	\$ 11,851,143	\$ 11,864,822	\$ 11,857,982	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 519,897	\$ 727,667	\$ 623,782	\$ 623,782
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 633,634	\$ 579,128	\$ 606,381	\$ 606,381
	132096	Prepaid RECs for RPS (WA)	Other	\$ (61,209)	\$ -	\$ (30,605)	\$ (30,605)
	132097	Prepaid CA GHG Cap & Trade Allowances	Other	\$ 6,556,730	\$ 6,356,831	\$ 6,456,781	\$ 6,456,781
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesa	Other	\$ 165,230	\$ 3,038,770	\$ 1,602,000	\$ 1,602,000
	132310	Prepaid Rating Agency Fees	Plant-related	\$ 29,745	\$ 32,792	\$ 31,268	
	132320	Prepaid Surety Bond	Other	\$ 158,745	\$ 158,745	\$ 158,745	\$ 158,745
	132603	Other Prepay-Ashton Plant Land	Other	\$ 3,110	\$ 2,074	\$ 2,592	\$ 2,592
	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -
	132620	Prepayments - Water Rights Lease	Other	\$ 1,101,448	\$ 1,476,100	\$ 1,288,774	\$ 1,288,774
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 334,556	\$ 557,594	\$ 446,075	\$ 446,075
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ 355,000	\$ 286,250	\$ 320,625	\$ 320,625
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -	\$ -	\$ -	\$ -
	132650	Prepaid Dues	Other	\$ 5,641,550	\$ 7,036,052	\$ 6,338,801	\$ 6,338,801
	132700	Prepaid Rent	Plant-related	\$ 42,667	\$ 42,667	\$ 42,667	
	132705	Prepaid Pole Contact Rental	Other	\$ 325,283	\$ 326,051	\$ 325,667	\$ 325,667
	132740	Prepaid O&M - Wind	Other	\$ -	\$ -	\$ -	\$ -
	132755	Prepaid Aircraft Maint	Labor-related	\$ 10,622	\$ -	\$ 5,311	
	132825	Prepaid LGIA Transmission	Other	\$ -	\$ 968,541	\$ 484,270	\$ 484,270
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 983,688	\$ 983,688	\$ 983,688	\$ 983,688
	132900	Prepayments - Other	Labor-related	\$ 1,324,544	\$ 1,274,957	\$ 1,299,750	
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 861,967	\$ 876,202	\$ 869,085	\$ 869,085
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 2,671,244	\$ 2,723,258	\$ 2,697,251	\$ 2,697,251
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 345,591	\$ 349,195	\$ 347,393	\$ 347,393
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -	
	132910	Prepayments - Hardware & Software	Labor-related	\$ 8,098,928	\$ 7,162,884	\$ 7,630,906	
	132926	Prepaid Royalties	Other	\$ 842,957	\$ -	\$ 421,479	\$ 421,479
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (163,314)	\$ (142,241)	\$ (152,777)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (1,077,819)	\$ (654,062)	\$ (865,940)	\$ (865,940)
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,241,132	\$ 796,303	\$ 1,018,718	\$ 1,018,718
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,553,081	\$ 2,548,547	\$ 2,550,814	\$ 2,550,814
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -	\$ -	\$ -	\$ -
	203000	Discount on Short-Term Securities	Other	\$ 472	\$ 1,444	\$ 958	\$ 958
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -
		Total Prepayments		\$ 54,470,840	\$ 57,531,155	\$ 56,000,998	\$ 27,003,105

Allocator 0.000%
 Total Allocated to Transmission by Category \$ -
 Appendix A input: **Total Allocated to Transmission** **\$ 5,657,767**

100% Transmission	Plant-related	Labor-related
	\$ 2,190,826	
	\$ 4,365,257	
		\$ -
		\$ 192,635
		\$ 1,534,068
	\$ -	
	\$ -	
	\$ 11,857,982	
	\$ 31,268	
	\$ 42,667	
		\$ 5,311
		\$ 1,299,750
		\$ -
		\$ 7,630,906
	\$ (152,777)	
\$ -	\$ 18,335,222	\$ 10,662,670

100.000%	26.274%	7.882%
\$ -	\$ 4,817,383	\$ 840,384

PacifiCorp
Attachment 12 - Plant Held for Future Use

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

	Prior year	Current year
Hazelwood Substation	161,944	161,944
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Aeolus Substation	1,013,577	1,013,577
Anticline Substation	964,043	964,043
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	3,657,534	3,657,534

	Prior year	Current year
Total - PacifiCorp	214.47d	23,319,217
		23,319,217

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	5,056,057	n/a	1
BPA Malin RS 368	270,709	n/a	1
BPA GTA S. Idaho RS 299	1,883,212	n/a	1
Cowlitz RS 234	160,502	n/a	1
Deseret RS 280	n/a	106.2	0
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	67,672	n/a	1
Idaho RS 203 - Jim Bridger Pumps	14,927	n/a	1
Moon Lake RS 302	19,262	n/a	1
Pacific Gas and Electric RS 607	14,500,000	n/a	1
Pacific Gas and Electric RS 298	226,579	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	75,184	n/a	1
Southern Cal Edison RS 298	226,579	n/a	1
Tri-State RS 123	(9,557)	n/a	1
USBR Crooked River RS 67	9,390	n/a	1
USBR Weber Basin RS 286	27,091	n/a	1
UAMPS RS 297	n/a	512.2	0
UMPA RS 637	n/a	103.8	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	n/a	330.0	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	57,146	n/a	1
Additional OS Revenue Credit	88,995	n/a	1
Att 3 input: Total OS contract revenue credits	23,548,070	1,052.2	

Short-term revenue

Short-term firm

PacifiCorp Commercial and Trading (C&T)	30,555,057
Third parties	1,797,181
Total short-term firm	32,352,238

Short-term non-firm

PacifiCorp Commercial and Trading (C&T)	80,250,507
Third parties	8,325,398
Total short-term non-firm	88,575,905

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	110,805,564
Third parties	10,122,579
Att. 3 input: Total short term-firm and non-firm revenue	120,928,143

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, 2015)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,912,829
Bus	1,405,336
Fire Protection	986,945
Foundation And Substructure	2,292,746
Insulator	68,954
Lightning Arrester	260,212
Misc	1,579,794
Relay And Control	2,530,494
Steel Structure	274,163
Step-Up Transformer	142,234,210
Total 353.4 Class Assets	156,573,494
Wind Generation Facilities	78,235,022
34.5 kV Facilities	7,832,460
Appendix A input: Total Assets to Exclude	242,640,976

PacifiCorp
Attachment 16 - Unfunded Reserves

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

Description	Account Calculation	Reserve type	Accrued Liability:		Charged to:		Prior year	Current Year	Projection		By Category				Transmission-related Unfunded Reserves
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end	By-End-of-Year Average	Category	100%	Plant	Labor	Other	
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546528	555.67	(6.3)	(6.2)	(6.2) 0	Other	0	0	0	(6.241)	
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555.67	(0.5)	(3.1)	(1.8) 0	Other	0	0	0	(1.808)	
Avian	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	(2.5)	0.0	(1.3) 0	Other	0	0	0	(1.250)	
Lidar (Wood Hollow)	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	(1.0)	(1.0)	(1.0) 0	Other	0	0	0	(1.000)	
Idaho Unreserved Use Penalties	Estimate by PE Legal	Unfunded	248070	242	506020	595.25	0.0	0.0	0.0 0	Other	0	0	0	0.000	
ST Coker - Gasbly Turbine	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	(0.0)	(0.1)	(0.1) 0	Other	0	0	0	(0.073)	
Lake Side Turbine Settlement - Siemens	Estimate by PE Legal	Unfunded	248070	242	545500 / 148000	107	0.0	0.0	0.0 0	Other	0	0	0	0.000	
Chehalis Water Rights - City of Chehalis	Estimate by PE Legal	Unfunded	248070	242	545500 / 148000	107	0.0	0.0	0.0 0	Other	0	0	0	0.000	
Employment Claims	Estimate by PE Legal	Unfunded	248070	242	545500	555.25	0.0	0.0	0.0 0	Other	0	0	0	(0.035)	
Cline Falls - Central Oregon Irrigation District	Estimate by PE Legal	Unfunded	248070	242	545500	555.25	0.0	0.0	0.0 0	Other	0	0	0	0.000	
BPA Short Distance Discount (SDD)	Estimate by PE Legal	Unfunded	248070	242	506059	366.1	0.0	(3.2)	(1.6) 0	Other	0	0	0	(1.616)	
L.T. Accrued Settlement Provision (USA Power Settlement)	Estimate by PE Legal	Unfunded	289950	233.99	545500	426.5	(119.1)	(121.6)	(120.3) 0	Other	0	0	0	(120.344)	
AES Wind Generation Inc. - Rock River 1 Curtailment Complaint	Estimate by C&T	Unfunded	248025	242	505214	555.63	(0.2)	(0.2)	(0.2) 0	Other	0	0	0	(0.207)	
EWEB Reserve	Estimate by C&T	Unfunded	248025	242	505214	555.63	(1.1)	(0.3)	(0.7) 0	Other	0	0	0	(0.718)	
Idaho Power Physical Loss (Bridger) - Reserve for Dispute	Estimate by C&T	Unfunded	248025	242	505206	555.25	(2.2)	0.0	(1.1) 0	Other	0	0	0	(1.081)	
Deseret Physical Loss - Reserve for Dispute	Estimate by C&T	Unfunded	248025	242	505206	555.25	(0.2)	(0.2)	(0.2) 0	Other	0	0	0	(0.202)	
BPA - Swift PTP SDD	Estimate by C&T	Unfunded	248025	242	506050	565.46	0.0	(0.7)	(0.3) 0	Other	0	0	0	(0.327)	
Accum Provision for Rate Refunds	Estimate by PacTrans	Unfunded	284100	229	301913	456.199	(1.9)	(0.1)	(1.0) 0	Other	0	0	0	(0.969)	
Trapper Mine Reclamation Obligation	Estimate based upon 54¢ per ton of	Unfunded	289517	253.3	515100	501.1	(5.8)	(5.9)	(5.7) 0	Other	0	0	0	(5.739)	
Accrued Right-of-Way Obligation	Estimate by RMP Finance	Unfunded	289955	233.99	582300	566 / 589	(2.2)	(2.6)	(2.4) 0	Other	0	0	0	(2.400)	
Injuries & Damages Reserve Risk	Known	Unfunded	289311	238.21	545050	925	(65.5)	(53.8)	(59.8) 0	Labor	0	0	0	(59.833)	
Injuries & Damages Reserve Risk (Insurance Recovery Rec)	Known	Unfunded	118925	228.25	545050	925	50.1	27.2	38.7 0	Labor	0	0	0	38.669	
Provision for Customer A/R (CSS)	Calculated and Known Items	Unfunded	118100	144	550750	904	(6.0)	(6.1)	(6.1) 0	Other	0	0	0	(6.094)	
Provision for Other A/R (OAR)	Calculated and Known Items	Unfunded	118150	144	550750	904	(0.0)	(0.0)	(0.0) 0	Other	0	0	0	(0.009)	
Provision for Other A/R (Joint Use)	Accrual based on 100% of Fines & S	Unfunded	118155	172	301869	454.1	(0.1)	(0.1)	(0.1) 0	Other	0	0	0	(0.064)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contract revenue -	Unfunded	118157	144	550776	904.2	(0.9)	(0.8)	(0.8) 0	Other	0	0	0	(0.813)	
Provision for Doubtful Debts - Other	Known	Unfunded	118168	144	550750	904	(0.1)	(0.1)	(0.1) 0	Other	0	0	0	(0.069)	
Bad Debt Reserve - Transmission	Known	Unfunded	118175	144	550775	904	(0.1)	(0.1)	(0.1) 0	Other	0	0	0	(0.091)	
Provision for Unbilled Revenue P/P	Calculated and Known Items	Unfunded	118200	173	301119	440.1	(0.3)	(0.3)	(0.3) 0	Other	0	0	0	(0.271)	
Provision for Unbilled Revenue RMP	Calculated and Known Items	Unfunded	118300	173	301119	440.1	(0.4)	(0.4)	(0.4) 0	Other	0	0	0	(0.410)	
Inventory Reserve - Power Supply	Known - Calculated	Unfunded	120300	154.99	516400	557	(0.3)	(0.6)	(0.3) 0	Other	0	0	0	(0.471)	
Inventory Reserve - Power Delivery	Known - Calculated	Unfunded	120331	154.99	516900	707.1 / 707.2	(1.6)	0.0	(0.8) 0	Other	0	0	0	(0.822)	
Inventory Reserve - RMP (T&D)	Calc by RMP Finance	Unfunded	120332	154.99	516900	707.1 / 707.2	0.0	(0.6)	(0.4) 0	Other	0	0	0	(0.780)	
Inventory Reserve - PP (T&D)	Calc by PP Finance	Unfunded	120333	154.99	516900	707.1 / 707.2	0.0	(0.8)	(0.4) 0	Other	0	0	0	(0.389)	
Construction Work-in-Progress (CWIP) Reserve	Calculated	Unfunded	146001	107	545960	557 / 598	(1.5)	(1.9)	(1.7) 0	Other	0	0	0	(1.719)	
Uncollectible Weatherization Loans Reserve	Historical Trend Judgment	Unfunded	162010	124.9	550750	904	(0.1)	(0.1)	(0.1) 0	Other	0	0	0	(0.101)	
Provision for Unbilled Severance Tax Cap (Chevron Mining Co.)	Estimate by Mining	Unfunded	210849	232	515100	501.1	(2.8)	0.0	(1.4) 0	Other	0	0	0	(1.422)	
Accrual - Severance Payments	Known	Unfunded	235190	232	500700	920	(0.5)	(0.5)	(0.5) 0	Labor	0	0	0	(0.532)	
Annual Incentive Plan (AIP)	Calculated plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	0.0 0	Labor	0	0	0	0.000	
401(K) Discretionary 1% Company Match	Calculated plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.8)	(1.9)	(1.9) 0	Labor	0	0	0	(1.855)	
Safety Awards Payable	Calculated plus CEO Discretion	Unfunded	235999	232	500400	Follows Labor	(2.7)	(2.6)	(2.6) 0	Labor	0	0	0	(2.622)	
Gift Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by AP	Unfunded / Gains	289300	233.99	550500	921	(0.3)	(0.1)	(0.2) 0	Labor	0	0	0	(0.192)	
Environmental Liabilities - Centralia Plant	Estimate by Environmental Engr	Given Back to Customers	288601	253.99	140709	102	(0.1)	0.0	(0.0) 0	Other	0	0	0	(0.048)	
Environmental Liabilities - Centralia Mine (J.O.)	Estimate by Environmental Engr	Given Back to Customers	288602	253.99	140709	102	(0.0)	0.0	(0.0) 0	Other	0	0	0	(0.025)	
Environmental Liabilities - Centralia Mine (PCorp)	Estimate by Environmental Engr	Given Back to Customers	288603	253.99	140709	102	(0.0)	0.0	(0.0) 0	Other	0	0	0	(0.023)	
Vacation Accrual IBEW 57	Calculated by Payroll	Unfunded	248181	242	500515	Follows Labor	(3.2)	(2.9)	(3.1) 0	Labor	0	0	0	(3.058)	
Vacation Accrual IBEW 125	Calculated by Payroll	Unfunded	248182	242	500517	Follows Labor	(1.7)	(1.7)	(1.7) 0	Labor	0	0	0	(1.696)	
Vacation Accrual IBEW 698	Calculated by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.0)	(2.1)	(2.1) 0	Labor	0	0	0	(2.067)	
Personal Time Accrual IBEW 57 - Laramie	Calculated by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.0)	(0.0) 0	Labor	0	0	0	(0.028)	
Personal Time Accrual UWUA 127	Calculated by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.7)	(3.6)	(3.6) 0	Labor	0	0	0	(3.636)	
Personal Time Accrual UWUA 197	Calculated by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.1)	(0.1)	(0.1) 0	Labor	0	0	0	(0.120)	
Personal Time Accrual Non-Union	Calculated by Payroll	Unfunded	248189	242	500516	Follows Labor	(15.7)	(15.5)	(15.6) 0	Labor	0	0	0	(15.593)	
Sick Leave Accrual IBEW 57	Calculated by Payroll	Unfunded	248195	242	500515	Follows Labor	(6.0)	(6.1)	(6.0) 0	Labor	0	0	0	(6.020)	
Supplemental Pension Benefits (Retirement Allowances)	Pension - Known by HR/Payroll	Unfunded	280349	228.3	501106	426.5	(2.3)	(2.2)	(2.3) 0	Other	0	0	0	(2.257)	
Pension - Local 57	Pension - Calculated	Unfunded	280350	228.35	501105	Follows Labor	(0.7)	(0.7)	(0.7) 0	Other	0	0	0	(0.679)	
FAS 158 SERP Liability	SERP - Calculated - Actuary	Unfunded	280465	228.35	501115	920 / 426.5	(63.0)	(59.3)	(61.1) 0	Labor	0	0	0	(61.118)	
FAS 158 SERP Accumulated Other Comprehensive Income	SERP - Calculated - Actuary	Accum OCI/parially offsetting unfunded SERP liability	299107	219	0	0	22.0	19.4	20.7 0	Labor	0	0	0	20.694	
FAS 112 Book Reserve	Post-Employ - Calculated - Actuary	Unfunded	280330	228.3	501160	920	(34.1)	(31.6)	(32.9) 0	Labor	0	0	0	(32.855)	
Wasatch Worker's Compensation Reserve	Post-Employ - Calculated - Actuary	Unfunded	280490	228.3	501160	920	(3.3)	(3.1)	(3.2) 0	Labor	0	0	0	(3.183)	
Totals							(292.1)	(299.0)	(295.6)		0.000	0.000	(135.735)	(159.820)	

Allocators	100.000%	23.194%	7.882%	0.000%
Total (\$ millions)	0.000	0.000	(10.698)	0.000

Appendix A Input (10,698,010)

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

FERC Acct	Description	2015 Expense
4265000	OTHER DEDUCTIONS	(55)
5020000	STEAM EXPENSES	(3,030)
5060000	MISC STEAM PWR EXP	(2,080,975)
5063000	MISC STEAM JVA CR	229,339
5120000	MANT OF BOILR PLNT	(7,488)
5140000	MAINT MISC STM PLN	(9,586)
5350000	OPER SUPERV & ENG	(188,979)
5390000	MSC HYD PWR GEN EX	(123,702)
5480000	GENERATION EXP	(9,829)
5490000	MIS OTH PWR GEN EX	(41,592)
5530000	MNT GEN & ELEC PLT	(13,226)
5560000	SYS CTRL & LD DISP	(10,836)
5570000	OTHER EXPENSES	(645,575)
5600000	OPER SUPERV & ENG	(312,622)
5612000	LD - MONITOR & OPER	(62,544)
5615000	REL PLAN & STDS DEV	(12,554)
5660000	MISC TRANS EXPENSE	(3)
5680000	MNT SUPERV & ENG	(39,963)
5700000	MAINT STATION EQIP	(14,207)
5710000	MAINT OVHD LINES	(2,526)
5800000	OPER SUPERV & ENG	(361,022)
5810000	LOAD DISPATCHING	(169,020)
5850000	STRT LGHT-SGNL SYS	(8,695)
5880000	MSC DISTR EXPENSES	(44,558)
5900000	MAINT SUPERV & ENG	(240,415)
5920000	MAINT STAT EQUIP	(89,791)
5930000	MAINT OVHD LINES	(12,498)
5950000	MAINT LINE TRNSFRM	(24,204)
5970000	MNT OF METERS	(30,551)
5980000	MNT MISC DIST PLNT	(25,142)
7071000	LBR CLR - RMP	(1,564,734)
7072000	LBR CLR - PACPWR	(667,278)
7081000	Stores Exp CLR - RMP	(122,018)
7082000	Stores Exp CLR - PP	(97,362)
9010000	SUPRV (CUST ACCT)	(65,844)
9020000	METER READING EXP	(354,658)
9030000	CUST RCRD/COLL EXP	(4,379)
9031000	CUST RCRD/CUST SYS	(38,833)
9032000	CUST ACCTG/BILL	(62,547)
9033000	CUST ACCTG/COLL	(46,329)
9036000	CUST ACCTG/COMMON	(232,164)
9050000	MISC CUST ACCT EXP	0
9070000	SUPRV (CUST SERV)	(504)
9080000	CUST ASSIST EXP	(37,472)
9084000	DSM DIRECT	(22,616)
9086000	CUST SERV	(122,748)
9090000	INFOR/INSTRCT ADV	(1,959)
9200000	ADMIN & GEN SALARY	(1,186,575)
9350000	MAINT GENERAL PLNT	(15,780)
Attachment 5 input: Total PBOP		(8,999,649)

Notes:

Total expense is negative for 2015. 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 2015 as compared to 2014 is primarily due to changes in actuarial assumptions.

2016 projection

Plant-in-service additions by month (2015 projection)

Jan 2016	5,252,182
Feb 2016	1,203,647
Mar 2016	14,138,248
Apr 2016	23,734,246
May 2016	55,940,147
Jun 2016	3,428,310
Jul 2016	7,086,243
Aug 2016	4,178,482
Sep 2016	5,248,775
Oct 2016	5,231,645
Nov 2016	5,016,813
Dec 2016	5,918,325

Gateway plant-in-service detail (2016 projection)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions
	Other Transmission PIS		Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments A-H)
Jan 2016	5,127,420		1,731	1,194	-	-	-	121,837	-	124,762
Feb 2016	1,060,761		2,434	-	-	-	-	140,451	-	142,886
Mar 2016	3,782,993		385	-	-	-	-	10,354,870	-	10,355,255
Apr 2016	23,666,624		949	-	-	-	-	66,674	-	67,623
May 2016	55,456,822		51,510	-	-	-	-	431,815	-	483,325
Jun 2016	3,533,990		30,300	-	-	-	-	(135,981)	-	(105,681)
Jul 2016	7,002,606		30,300	-	-	-	-	53,337	-	83,637
Aug 2016	3,956,514		-	-	-	-	-	221,968	-	221,968
Sep 2016	5,220,573		-	-	-	-	-	28,203	-	28,203
Oct 2016	5,201,059		-	-	-	-	-	30,586	-	30,586
Nov 2016	4,987,971		-	-	-	-	-	28,842	-	28,842
Dec 2016	5,891,851		-	-	-	-	-	26,474	-	26,474
Total	124,889,184	-	117,610	1,194	-	-	-	11,369,074	-	11,487,878

Energy Gateway Projects (IR=NN)

2009-2014 Plant Additions Including Unclassified Plant and Dec 2010 transfer of Goshen Cap Bank from 102 to 101

FERC BS Account : 101/106 only

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

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

								Monthly dep rate					
								0.14368%					
Year	Mo	Energy Gateway (EG) Transmission	Distribution	General Plant	Intangible	Grand Total	Cumulative EG transmission total	EG depreciation expense	EG accumulated depreciation	EG net plant	EG 13-month balance		
2008	12												
2009	1	5,595		197		5,792	5,595						
	2			29		29	5,595						
	3	(5,595)	5,595	12		12							
	4			2		2							
	5			0		0							
	6			0		0							
	7			291,535		291,535							
	8		22,386	834		23,221							
	9		3,940	2,218,516		2,222,456							
	10			14,138		14,138							
	11			713,565		713,565							
	12	49,329,089	91	915,262		50,244,441	49,329,089	35,437.56	35,437.56	49,293,651	3,791,819.31		
2010	1			(2,661)		(2,661)	49,329,089	70,875.13	106,312.69	49,222,776			
	2			56,708		56,708	49,329,089	70,875.13	177,187.82	49,151,901			
	3	186,516,476	4,593	1,540,416		188,061,485	235,845,564	204,866.85	382,054.67	235,463,509			
	4	10,877,334	0	101,389		10,978,724	246,722,899	346,672.75	728,727.41	245,994,171			
	5	(353,166)		45,114		(308,052)	246,369,732	354,233.21	1,082,960.62	245,286,772			
	6	798,121	(12,163)	82,042		867,999	247,167,853	354,552.86	1,437,513.49	245,730,340			
	7	1,116,636	1,294	21,235		1,139,165	248,284,489	355,928.41	1,793,441.89	246,491,048			
	8	392,805	(36)	32,125		424,892	248,677,295	357,012.78	2,150,454.67	246,526,840			
	9	(61,062)	(2,506)	(61,826)		(145,394)	248,531,901	357,236.73	2,507,691.40	246,088,541			
	10	87,873,224	36,378	8,623,922	364,554	96,898,078	336,469,456	420,305.81	2,927,997.21	333,541,459			
	11	434,391,075	(4,161)	(1,457,463)	2,700,529	435,629,980	770,860,532	795,495.68	3,723,492.89	767,137,039			
	12	7,978,725	4,035	943,607	970,519	9,896,887	778,839,257	1,113,290.08	4,836,782.97	774,002,474	287,225,424.60		
2011	1	1,570,431	150	81,575	21,661	1,673,807	780,409,688	1,120,150.10	5,956,933.07	774,452,755			
	2	14,494,420	203	32,193	1,865,957	16,392,773	794,904,108	1,131,690.95	7,088,624.02	787,815,484			
	3	(1,319,835)		50,543	62,917	(1,206,357)	793,584,272	1,141,155.45	8,229,779.46	785,354,493			
	4	818,995	(1,946)	7,432	(16,374)	808,107	794,403,267	1,140,795.65	9,370,575.11	785,032,692			
	5	(674,049)		16,323	62,501	(595,225)	793,729,218	1,140,899.77	10,511,474.88	783,217,744			
	6	6,013,550		27,268	4,503	6,045,321	799,742,768	1,144,735.62	11,656,210.51	788,086,558			
	7	225,621		12,962	(11,911)	226,672	799,968,389	1,149,217.79	12,805,428.29	787,162,961			
	8	292,521		(146,660)	(420)	145,441	800,260,910	1,149,590.01	13,955,018.31	786,305,892			
	9	2,253,449		1,664	13,507	2,268,620	802,514,359	1,151,419.02	15,106,437.32	787,407,922			
	10	(169,598)		114,065	90,746	35,213	802,344,761	1,152,916.03	16,259,353.36	786,085,408			
	11	(125,784)		86,833	(1,202)	(40,153)	802,218,977	1,152,703.84	17,412,057.19	784,806,920			
	12	91,950	87,946	(2,115)	(15,583)	162,199	802,310,927	1,152,679.53	18,564,736.72	783,746,191	784,113,653.19		
2012	1	36,175	5,451	18,068		59,694	802,347,102	1,152,771.57	19,717,508.29	782,629,594			
	2	72,991	(3,199)	9,638	7,335	86,765	802,420,094	1,152,850.00	20,870,358.29	781,549,735			
	3	990,797	(3,044)			987,754	803,410,891	1,153,614.21	22,023,972.50	781,386,918			
	4	970,878				970,878	804,381,769	1,155,023.46	23,178,995.97	781,202,773			
	5	(384,813)	(90)			(474,803)	803,906,966	1,155,444.49	24,334,440.45	779,662,515			
	6	3,221,592		6,011		3,227,603	807,218,548	1,157,482.40	25,491,922.85	781,726,625			
	7	35,015	69,653			104,668	807,253,563	1,159,821.92	26,651,744.77	780,601,818			
	8	267,306	(1,446)	65,066		330,926	807,520,869	1,160,039.10	27,811,783.88	779,709,085			
	9	126,156				126,156	807,647,025	1,160,321.76	28,972,105.64	778,674,919			
	10	376,118				376,118	808,023,143	1,160,682.59	30,132,788.23	777,890,355			
	11	23,435,318		13,478	1,393	23,450,189	831,458,461	1,177,788.51	31,310,576.74	800,147,884			
	12	28,383,675	3,196	18,111		28,404,982	859,842,136	1,215,014.80	32,525,591.54	827,316,545	785,864,996.71		
2013	1	(59,287)		(66,494)		(125,781)	859,782,849	1,235,362.78	33,760,954.31	826,021,895			
	2	185,503		3,043		188,546	859,968,352	1,235,453.45	34,996,407.76	824,971,944			
	3	2,339,450		94,426		2,433,876	862,307,802	1,237,267.35	36,233,675.11	826,074,127			
	4	61,121		11,340		72,461	862,368,923	1,238,991.90	37,472,667.01	824,896,256			
	5	347,498,049		43,707		347,541,756	1,209,866,972	1,488,675.21	38,961,342.22	1,170,905,629			
	6	6,995,151		(21,114)		6,974,038	1,216,462,123	1,743,052.51	40,704,394.73	1,175,757,728			
	7	786,452		41,108		827,560	1,217,248,575	1,748,355.39	42,452,750.12	1,174,795,825			
	8	557,257		2,423		559,680	1,217,805,832	1,749,320.69	44,202,070.82	1,173,603,761			
	9	479,725		9,769		489,494	1,218,285,557	1,750,065.65	45,952,136.47	1,172,333,421			
	10	338,600		102,340		440,940	1,218,624,157	1,750,653.53	47,702,790.00	1,170,921,367			
	11	754,740		88		754,828	1,219,378,897	1,751,438.98	49,454,228.98	1,169,924,668			
	12	3,132,231		504		3,132,735	1,222,511,129	1,754,231.34	51,208,460.32	1,171,302,668	1,039,140,448.77		
2014	1	639,666	182,775	767		823,208	1,223,150,794	1,756,941.04	52,965,401.35	1,170,185,393			
	2	92,456		40		92,497	1,223,243,251	1,757,466.99	54,722,868.34	1,168,520,382			
	3	257,303		128		257,431	1,223,500,554	1,757,718.25	56,480,586.59	1,167,019,967			
	4	2,947,368		441		2,947,808	1,226,447,921	1,760,020.46	58,240,607.05	1,168,207,314			
	5	122,036		42		122,078	1,226,569,957	1,762,225.49	60,002,832.53	1,166,567,124			
	6	284,854	576	6		285,435	1,226,854,811	1,762,517.79	61,765,350.33	1,165,089,460			
	7	92,267		147		92,414	1,226,947,078	1,762,788.71	63,528,139.04	1,163,418,939			
	8	18,639		21		18,660	1,226,965,716	1,762,868.39	65,291,007.42	1,161,674,709			
	9	(115,737)		554		(115,183)	1,226,849,979	1,762,798.63	67,053,806.06	1,159,796,173			
	10	423,269		6		423,275	1,227,273,249	1,763,019.56	68,816,825.62	1,158,456,423			
	11	262,684	1,813,531	21		2,096,236	1,227,555,932	1,763,526.71	70,580,352.33	1,156,975,580			
	12	288,801	4,332	76,812		369,945	1,227,844,734	1,763,937.26	72,344,289.59	1,155,500,444	1,164,054,967.55		
2015	1	101,592	190,843	2,375		294,810	1,227,946,326	1,764,217.72	74,108,507.30	1,153,837,819			
	2	262,042	28,559	29,091	8,183	327,876	1,228,208,368	1,764,478.95	75,872,986.25	1,152,335,382			
	3	56,096	31,274	4		87,374	1,228,264,464	1,764,707.49	77,637,693.75	1,150,626,770			
	4	32,366	5,087	(3)		37,449	1,228,296,830	1,764,771.04	79,402,464.79	1,148,894,365			
	5	331,467,191	5,086	2,201,720		333,673,997	1,559,764,021	2,002,917.28	81,405,382.07	1,478,358,639			
	6	1,376,123	(30,045)	52,642		1,398,721	1,561,140,144	2,242,028.85	83,647,410.92	1,477,492,733			
	7	879,773	5,087	11,628		896,487	1,562,019,917	2,243,649.47	85,891,060.39	1,476,128,857			
	8	823,009	(1)	10,506		833,513	1,562,842,926	2,244,872.73	88,135,933.12	1,474,706,993			
	9	789,098		61,992		851,090	1,563,632,024	2,246,030.85	90,381,963.98	1,473,250,060			
	10	757,497	0	(855)		756,642	1,564,389,521	2,247,141.91	92,629,105.89	1,471,760,415			
	11	159,196		33,408		192,604	1,564,548,717	2,247,800.46	94,876,906.35	1,469,671,811			
	12	2,183,127		523		2,183,650	1,566,731,844	2,249,483.16	97,126,389.51	1,469,605,455	1,350,166,903.35		
2016	1						1,566,731,844	2,251,051.50	99,377,441.01	1,467,354,403			
	2						1,566,731,844	2,251,051.50	101,628,492.51	1,465,103,352			
	3						1,566,731,844	2,251,051.50	103,879,544.02	1,462,852,300			
	4						1,566,731,844	2,251,051.50	106,130,595.52	1,460,601,249			
	5						1,566,731,844	2,251,051.50	108,381,647.02	1,458,350,197			
	6						1,566,731,844	2,251,051.50	110,632,698.52	1,456,099,146			
	7						1,566,731,844	2,251,051.50	112,883,750.02	1,453,848,094			
	8						1,566,731,844	2,251,051.50	115,134,801.52	1,451,597,043			
	9						1,566,731,844						

Inputs

Data from Company records (Manual Input)						
Line #	Description	Model spreadsheet input	Final year values		Source	Notes
			2014	2015		
0						
1	Facility Credits under Section 309	Alt 5 - Cost Support, Line 109 "Facility Credits under Section 309 of the OATT"	0	0	Company records	
2	Interest on Network Upgrade Balance	Alt 5 - Cost Support, Line 108 "Interest on Network Upgrade Facilities"	1,751,804	1,520,883	Company Records: Sum of SAP GL 56914 (Interest Expense - Transmission Deposits/Debit Entry) and 56914 (CLT)	
3	Network Upgrade Balance	Alt 5 - Cost Support, Line 50 "Network Upgrade Balance"	52,282,848	35,613,530	Company Records: Sum of SAP GL accounts # 28546 (Transmission Interconnection Deposits - w/3rd Party) and #28546 (Transmission Interconnection Deposits (CLT))	
4	Federal income tax rate	Attachment A, Line 128 "FIT = Federal Income Tax Rate"	35.00%	35.00%	PacificCorp tax rate assumptions - 2015	
5	State income tax rate	Attachment A, Line 129 "SIT = State Income Tax Rate"	4.54%	4.54%	PacificCorp tax rate assumptions - 2015	
6	Percent of federal income tax deductible for state purposes	Attachment A, Line 130	0.00%	0.00%	PacificCorp tax rate assumptions - 2015	
7	Rent from Electric Property - Transmission Related	Attachment 3, Line 1 "Rent from Electric Property - Transmission Related"	3,073,874	3,079,420	Company Records: Sum of SAP GL accounts #301963 and #301972 (PC 1192)	Fiber Optic Leases
8	WECC phase shifting fee (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	656,040	1,130,302	2015 FERC Form No. 1, page 300.21b footnote	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include the WECC phase shifting fees for a reduction of loop flows on transmission assets as a revenue credit on Attachment 3 of the Formula.
9	Sen Interconnect and TFR study revenues (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	1,162,487	1,077,359	2015 FERC Form No. 1, page 300.21b footnote	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include as a revenue credit on Attachment 3 of the Formula the reimbursements for generator interconnection studies booked to Account 456 as the associated costs are booked to Account 651.7 and recovered in transmission ATFR.
10	WY Service territory fixed cost recovery fee (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	46,848	47,378	2015 FERC Form No. 1, page 300.21b footnote	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include a portion of the service territory fixed cost recovery fee received from a former retail customer in Wyoming as a revenue credit on Attachment 3 of the Formula. The FERC Form No. 1 value in footnote to page 300 for the service territory fixed cost recovery fee is multiplied by a share of target revenue requirement functionalized to transmission in Wyoming.
11	Adjustment to exclude the write-offs that were booked to Account 573	Alt 5 - Cost Support, Line 53 "Transmission O&M adjustment"	1,468,798	(500,239)	Company Records: SAP FERC 573 details	Based on the Resolution of Preliminary Challenges to the 2013 Annual Update, PacifiCorp agreed to exclude the write-offs that were booked to FERC Account 573 from the transmission revenue requirement.
12	Transmission imbalance penalty refunds in FERC 566	Alt 5 - Cost Support, Line 53 "Transmission O&M adjustment"	(1,630,050)	(68,676)	Company Records: Sum of SAP GL 605982 & 605984 (FERC 566)	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to exclude the expenses associated with the refunds for transmission imbalance penalties booked to FERC Account 566 from the transmission ATFR.

FERC Form 1 Data Consolidation

ID	Data_description	ff1_page	ff1_line	ff1_col	ff1_map	column_name	2014	2015
1	FERC 408.1 - Taxes Other than Income	114	14	c	114.14c	current_yr_total	171,415,396	185,302,308
2	FERC 411.4 - Net ITC adjustment	114	19	c	114.19c	current_yr_total	(5,019,198)	(4,756,408)
3	Amort of Other Utility Plant	200	21	c	200.21c	amt2	555,584,757	559,800,280
4	FERC 303 - Misc intangible plant (BoY)	204	5	b	204.5b	begin_yr_bal	857,285,828	880,195,125
5	FERC 303 - Misc intangible plant (EoY)	204	5	g	204.5g	yr_end_bal	880,195,125	876,732,473
6	Total production plant (BoY)	204	46	b	204.46b	begin_yr_bal	11,049,334,932	11,922,598,581
7	Total production plant (EoY)	204	46	g	204.46g	yr_end_bal	11,922,598,581	12,154,489,265
8	Total transmission plant (BoY)	206	58	b	206.58b	begin_yr_bal	5,231,106,254	5,387,870,877
9	Total transmission plant (EoY)	207	58	g	207.58g	yr_end_bal	5,387,870,877	5,910,756,444
10	Total distribution plant (BoY)	206	75	b	206.75b	begin_yr_bal	6,023,412,371	6,190,391,726
11	Total distribution plant (EoY)	206	75	g	206.75g	yr_end_bal	6,190,391,726	6,401,275,118
12	Total general plant (BoY)	206	99	b	206.99b	begin_yr_bal	1,417,753,200	1,445,031,807
13	Total general plant (EoY)	207	99	g	207.99g	yr_end_bal	1,445,031,807	1,173,341,618
14	Electric Plant Purchased	206	101	g	206.101g	yr_end_bal	-00	1,460,458
15	Electric plant sold	206	102	g	206.102g	yr_end_bal	-00	(561,324)
16	Total electric plant in service (BoY)	206	104	b	206.104b	begin_yr_bal	24,578,892,585	25,826,088,116
17	Total electric plant in service (EoY)	206	104	g	206.104g	yr_end_bal	25,826,088,116	26,518,616,700
18	Electric plant held for future use	214	47	d	214.47d	balance	23,319,217	23,319,217
19	Accum Dep - Steam production	219	20	c	219.20c	electric_plant	2,822,999,224	2,886,821,179
20	Accum Dep - Nuclear production	219	21	c	219.21c	electric_plant	-00	-00
21	Accum Dep - Hydro (conventional) production	219	22	c	219.22c	electric_plant	302,834,825	327,988,750
22	Accum Dep - Hydro (pumped storage) production	219	23	c	219.23c	electric_plant	-00	-00
23	Accum Dep - Other production	219	24	c	219.24c	electric_plant	777,090,296	847,165,096
24	Accum Dep - Transmission	219	25	c	219.25c	electric_plant	1,432,003,537	1,503,737,225
25	Accum Dep - Distribution	219	26	c	219.26c	electric_plant	2,479,873,031	2,581,141,819
26	Accum Dep - General	219	28	c	219.28c	electric_plant	580,388,319	418,947,737
27	Accum Dep - Total	219	29	c	219.29c	electric_plant	8,395,189,232	8,565,801,806
28	Materials and supplies - est construction (EoY)	227	5	c	227.5c	yr_end_bal	111,221,100	134,703,542
29	Materials and supplies - transmission (EoY)	227	8	c	227.8c	yr_end_bal	490,752	653,625
30	FERC 163 - Undistributed stores expense	227	16	c	227.16c	yr_end_bal	-00	-00
31	FERC 190 - ADIT (BoY)	234	18	b	234.18b	begin_yr_bal	482,567,288	544,969,532
32	FERC 190 - ADIT (EoY)	234	18	c	234.18c	yr_end_bal	544,969,532	606,211,204
33	FERC 281 - ADIT (BoY)	272	17	b	272.17b	bgn_yr_bal	226,880,978	252,151,842
34	FERC 281 - ADIT (EoY)	272	17	k	272.17k	end_yr_bal	252,151,842	285,986,998
35	FERC 282 - ADIT (BoY)	274	9	b	274.9b	bgn_yr_bal	3,991,613,412	4,244,780,923
36	FERC 282 - ADIT (EoY)	274	9	k	274.9k	end_yr_bal	4,244,780,923	4,414,667,387
37	FERC 283 - ADIT (BoY)	276	19	b	276.19b	bgn_yr_bal	556,381,073	633,311,644
38	FERC 283 - ADIT (EoY)	276	19	k	276.19k	end_yr_bal	633,311,644	657,526,736
39	FERC 561 - Load Dispatch (LD)	321	84	b	321.84b	crnt_yr_amt	-00	-00
40	FERC 561.1 - LD reliability	321	85	b	321.85b	crnt_yr_amt	-00	-00
41	FERC 561.2 - LD monitor operate	321	86	b	321.86b	crnt_yr_amt	7,564,076	6,818,716
42	FERC 561.3 - LD service scheduling	321	87	b	321.87b	crnt_yr_amt	-00	-00
43	FERC 561.4 - Sched, sys control, dispatch	321	88	b	321.88b	crnt_yr_amt	824,276	2,106,756
44	FERC 561.5 - Reliability, plan, standards	321	89	b	321.89b	crnt_yr_amt	1,111,085	1,326,587
45	FERC 561.8 - Reliability, plan, standards services	321	92	b	321.92b	crnt_yr_amt	5,545,389	7,402,436
46	FERC 565 - Transmission by others	321	96	b	321.96b	crnt_yr_amt	151,335,724	148,425,345
47	Total Transmission Expenses	321	112	b	321.112b	crnt_yr_amt	211,057,529	215,664,453
48	FERC 924 - Property Insurance	323	185	b	323.185b	crnt_yr_amt	15,633,179	15,938,310
49	FERC 928 - Regulatory Commission Expenses	323	189	b	323.189b	crnt_yr_amt	24,280,590	22,275,686
50	FERC 930.1 - General Advertising Expenses	323	191	b	323.191b	crnt_yr_amt	6,832	319
51	Total A&G Expenses	323	197	b	323.197b	crnt_yr_amt	103,886,947	134,217,341
52	Industry association dues	335	1	b	335.1b	amount	1,114,980	1,206,198
53	Amort - Intangible, ltd term (FERC 404)	336	1	d	336.1d	limterm_elc_plnt	39,290,397	36,050,777
54	Amort exp - Intangible (FERC 405)	336	1	e	336.1e	othr_elc_plnt	-00	-00
55	Dep exp - Transmission (FERC 403)	336	7	b	336.7b	depr_expn	92,085,625	99,238,672
56	Dep exp - Transmission, ltd term (FERC 404)	336	7	d	336.7d	limterm_elc_plnt	-00	-00
57	Dep exp - General (FERC 403)	336	10	b	336.10b	depr_expn	39,508,869	39,308,259
58	Dep exp - General, ltd term (FERC 404)	336	10	d	336.10d	limterm_elc_plnt	1,144,615	1,358,159
59	Transmission wages and salaries	354	21	b	354.21b	drct_pyrl_dstrbt	24,934,991	25,137,301
60	A&G wages and salaries	354	27	b	354.27b	drct_pyrl_dstrbt	41,620,401	37,744,556
61	Total O&M salaries	354	28	b	354.28b	drct_pyrl_dstrbt	362,793,740	356,682,932

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 True-up
				2015 Form 1 data
				True-up
Allocators				
Wages & Salary Allocation Factor				
1	Transmission Wages Expense		354.21b	25,137,301
2	Total Wages Expense		354.28b	356,682,932
3	Less A&G Wages Expense		354.27b	37,744,556
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	318,938,376
5	Wages & Salary Allocator		(Line 1 / Line 4)	7.8816%
Plant Allocation Factors				
6	Electric Plant in Service	(Note M)	Attachment 5	26,216,017,725
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	8,549,973,877
8	Accumulated Amortization	(Note N)	Attachment 5	557,692,519
9	Total Accumulated Depreciation		(Line 7 + 8)	9,107,666,396
10	Net Plant		(Line 6 - Line 9)	17,108,351,329
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	5,855,025,955
12	Gross Plant Allocator		(Line 11 / Line 6)	22.3338%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	4,303,482,444
14	Net Plant Allocator		(Line 13 / Line 10)	25.1543%
Plant Calculations				
Plant In Service				
15	Transmission Plant In Service	(Note M)	Attachment 5	5,682,605,094
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	0
17	Total Transmission Plant		(Line 15 + Line 16)	5,682,605,094
18	General Plant	(Note N)	Attachment 5	1,309,186,712
19	Intangible Plant	(Note N)	Attachment 5	878,463,799
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,187,650,511
21	Wage & Salary Allocator		(Line 5)	7.8816%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	172,420,861
23	Land Held for Future Use	(Notes B & L)	Attachment 5	3,657,534
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	5,858,683,489

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 True-up
				2015 Form 1 data True-up
Accumulated Depreciation and Amortization				
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	1,468,207,066
26	Accumulated General Depreciation	(Note N)	Attachment 5	499,668,028
27	Accumulated Amortization	(Note N)	(Line 8)	557,692,519
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,057,360,547
29	Wage & Salary Allocator		(Line 5)	7.8816%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	83,336,445
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	1,551,543,511
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	4,307,139,979
Adjustments To Rate Base				
Accumulated Deferred Income Taxes				
33	ADIT net of FASB 106 and 109		Attachment 1A	(990,927,429)
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	(141,450)
Unfunded Reserves				
36	Unfunded Reserves		Attachment 16	(11,445,423)
Prepayments				
37	Prepayments	(Note K & N)	Attachment 11	5,452,477
Abandoned Plant				
38	Unamortized Abandoned Plant	(Note O)		0
Materials and Supplies				
39	Undistributed Stores Expense	(Note N)	Attachment 5	0
40	Wage & Salary Allocator		(Line 5)	7.8816%
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0
42	Construction Materials & Supplies	(Note N)	Attachment 5	122,962,321
43	Wage & Salary Allocator		(Line 5)	7.8816%
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	9,691,342
45	Transmission Materials & Supplies	(Note N)	Attachment 5	572,189
46	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	10,263,530
Cash Working Capital				
47	Operation & Maintenance Expense		(Line 75)	69,750,161
48	1/8th Rule	(Note S)	Zero	0.0%
49	Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)	0
Network Upgrade Balance				
50	Network Upgrade Balance	(Note N)	Attachment 5	(43,948,189)
51	Total Adjustment to Rate Base		(Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,030,746,483)
52	Rate Base		(Line 32 + Line 51)	3,276,393,495

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 True-up 2015 Form 1 data True-up
Operations & Maintenance Expense				
Transmission O&M				
53	Transmission O&M		Attachment 5	215,095,477
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	10,252,059
55	Less: Account 565		Attachment 5	148,425,345
56	Transmission O&M		(Lines 53 - 55)	56,418,073
Allocated Administrative & General Expenses				
57	Total A&G		323.197b	134,217,341
58	Less Actual PBOP Expense Adjustment		Attachment 5	0
59	Less Property Insurance Account 924		323.185b	15,938,310
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	89,288
61	Less Regulatory Commission Exp Account 928	(Note D)	323.189b	22,275,686
62	Less General Advertising Exp Account 930.1		323.191b	319
63	Less Membership Dues	(Note C)	Attachment 5	154,650
64	Administrative & General Expenses		(Line 57 * Sum (Lines 58 to 63))	95,759,088
65	Wage & Salary Allocator		(Line 5)	7.8816%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	7,547,304
Directly Assigned A&G				
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	2,225,157
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)	2,225,157
70	Property Insurance Account 924	(Note F)	Attachment 5	15,938,310
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)	15,938,310
73	Gross Plant Allocator		(Line 12)	22.3338%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	3,559,626
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	69,750,161
Depreciation & Amortization Expense				
Depreciation Expense				
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	99,238,672
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	40,666,418
78	Intangible Amortization	(Note H)	Attachment 5	36,050,777
79	Total		(Line 77 + Line 78)	76,717,195
80	Wage & Salary Allocator		(Line 5)	7.8816%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	6,046,507
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	105,285,179
Taxes Other Than Income				
84	Taxes Other than Income Taxes		Attachment 2	34,427,840
85	Total Taxes Other than Income Taxes		(Line 84)	34,427,840

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 True-up 2015 Form 1 data True-up
Return \ Capitalization Calculations				
Long-Term Debt				
86	Account 221 Bonds		Attachment 14	7,111,415,154
87	Less Account 222 Reacquired Bonds		Attachment 14	0
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14	0
89	Account 224 Other Long-term Debt		Attachment 14	0
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	7,111,415,154
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	12,859,624
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	33,577,276
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	6,751,859
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	74,613
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	7,058,301,008
Long Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	356,471,778
98	Less Hedging Expense	(Note R)	Attachment 14	0
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	4,088,677
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	832,212
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	11,026
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
103	Total Long Term Debt Cost		Sum Lines 97 through 102	361,381,642
Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued		Attachment 14	2,397,600
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14	0
106	Account 207 Premium on Preferred Stock		Attachment 14	0
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	0
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14	0
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14	0
110	Total Preferred Stock		Sum Lines 104 through 109	2,397,600
111	Preferred Dividend		Attachment 14 (Enter positive)	161,902
Common Stock				
112	Proprietary Capital		Attachment 14	7,458,553,511
113	Less: Total Preferred Stock		(Line 110)	2,397,600
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	147,464,388
115	Less: Account 219		Attachment 14	(13,306,314)
116	Total Common Stock		Sum Lines 112 through 115	7,321,997,838

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs			Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 True-up
					2015 Form 1 data True-up
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	49.26%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	50.72%
<hr/>					
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.12%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
<hr/>					
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.52%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	4.97%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.4940%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	245,532,725
<hr/>					
Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate		(Note G)		35.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%
131	T	$T = 1 - ((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p) =$			37.951%
132	T / (1-T)				61.163%
ITC Adjustment					
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(1,196,440)
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(1,928,218)
135	Income Tax Component =	$(T/(1-T)) * Investment Return * (1-(WCLTD/ROR)) =$		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	99,631,569
136	Total Income Taxes			(Line 134 + Line 135)	97,703,350

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 True-up 2015 Form 1 data True-up
Revenue Requirement				
Summary				
137	Net Property, Plant & Equipment		(Line 32)	4,307,139,979
138	Total Adjustment to Rate Base		(Line 51)	(1,030,746,483)
139	Rate Base		(Line 52)	3,276,393,495
140	Total Transmission O&M		(Line 75)	69,750,161
141	Total Transmission Depreciation & Amortization		(Line 83)	105,285,179
142	Taxes Other than Income		(Line 85)	34,427,840
143	Investment Return		(Line 127)	245,532,725
144	Income Taxes		(Line 136)	97,703,350
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	552,699,256
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
146	Transmission Plant In Service		(Line 15)	5,682,605,094
147	Excluded Transmission Facilities	(Note J)	Attachment 15	242,640,976
148	Included Transmission Facilities		(Line 146 - Line 147)	5,439,964,118
149	Inclusion Ratio		(Line 148 / Line 146)	95.73%
150	Gross Revenue Requirement		(Line 145)	552,699,256
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	529,099,606
Revenue Credits				
152	Revenue Credits		Attachment 3	152,695,083
153	Net Revenue Requirement		(Line 151 - Line 152)	376,404,523
Net Plant Carrying Charge				
154	Gross Revenue Requirement		(Line 150)	552,699,256
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,214,398,028
156	Net Plant Carrying Charge		(Line 154 / Line 155)	13.1145%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	10.7598%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.6154%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE				
159	Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	209,463,180
160	Increased Return and Taxes		Attachment 4	370,018,488
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	579,481,668
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,214,398,028
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	13.7500%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	11.3953%
165	Net Revenue Requirement		(Line 153)	376,404,523
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	4,290,141
168	Interest on Network Upgrade Facilities		Attachment 5	1,520,803
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	382,215,467
Network Service Rate				
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	13,441
171	Rate (\$/MW-year)		(Line 169 / 170)	28,437
172	Network Service Rate (\$/MW-year)		(Line 171)	28,437

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2015 True-up 2015 Form 1 data True-up
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Notes

- A Line 16 includes New Transmission Plant to be placed in service in the current calendar year. Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- B Includes Transmission portion only.
- C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded from the calculation of the ATRR and charges under the Formula Rate and are subtracted from Total A&G. Total A&G does not include lobbying expenses.
- D Includes all Regulatory Commission Expenses.
- E Includes Regulatory Commission Expenses directly related to transmission service.
- F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$.
- H No change in ROE will be made absent a filing at FERC.
PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its actual PBOP expense.
Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.
- I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.
- J Amount of transmission plant excluded from rates per Attachment 15.
- K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.
- L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2, shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.
- P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.
- R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 – Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.
- S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:
(a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does not file a study in the time required, the amount of cash working capital allowance includable in the calculation of the ATRR under the Formula shall be zero dollars (\$0.00) as of June 1, 2014, and shall remain at zero until such time as the Commission, in response to a PacifiCorp filing of a lead-lag study, authorizes a cash working capital allowance;
(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 Section 205 filing.
- 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	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,818,716
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	2,106,756
5	(561.5) Reliability, Planning and Standards Development	321.89b	1,326,587
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,252,059
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,252,059
Schedule 1 - Rate Calculations			
8	Average 12-Month Demand - Current Year (kW)	Divisor	13,440,780
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.762758
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06356
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01467
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00293
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00210
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.18
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	\$529,099,606
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$5,589,191
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$147,105,893
4	Total Revenue Credits	Line 2 + Line 3	\$152,695,083
5	Interest on Network Upgrades	Attachment 5	\$1,520,803
6	Transmission Incentive Credit	Attachment 7	\$4,290,141
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$382,215,467
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	13,441
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$28.437000
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.369750
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.546865
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.109373
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.078124
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$6.84
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$3.26

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

Line	Description	Reference	Gas, Prod., Dist., Transmission				
			Total Company	or Other	Related	Plant Related	Labor Related
	(A)	(B)			(C)	(D)	(E)
1	ADIT-282	Sch. 282 Below	(3,968,031,822)	(2,826,643,795)	(928,728,614)	16,801,252	(229,460,665)
2	ADIT-281	Sch. 281 Below	(252,151,842)	(252,151,842)	0	0	0
3	ADIT-283	Sch. 283 Below	(464,012,490)	(450,200,710)	0	(8,301,728)	(5,510,052)
4	ADIT-190	Sch. 190 Below	527,365,422	495,523,065	349,597	0	31,492,760
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,156,830,732)	(3,033,473,282)	(928,379,017)	8,499,524	(203,477,957)
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	25.1543%	7.8816%
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(928,379,017)	2,137,994	(16,037,225)
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)					Attachment 1a input -->

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

Schedule ADIT-190

Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related
Account 190						
Employee Benefits						
137426	720.500	Accrued Severance	396,188	0	0	396,188
137414	505.400	Accrued Bonus	65,491	0	0	65,491
137415	505.600	Accrued Vacation	10,677,928	0	0	10,677,928
287220	720.560	Pension	42,004,416	42,004,416	0	0
287300	920.182	LTIP - non current	2,631,997	0	0	2,631,997
287324	720.200	Deferred Comp. Accrual	3,689,534	0	0	3,689,534
287327	720.300	Pension/Retirement Accrual	881,430	881,430	0	0
287373	910.580	Wasach workers comp reserve	1,237,377	0	0	1,237,377
287399	920.150	FAS 112 Book Reserve - Post	12,794,245	0	0	12,794,245
287413	720.550	Accrued CIC Severance	0	0	0	0
287447	720.830	Western Coal Carr Ret Med Accrual	4,238,777	0	0	4,238,777
287460	720.800	FAS 158 Pension Liability	63,703,014	63,703,014	0	0
287461	720.810	FAS 158 Post-Retirement Liability	20,850,623	20,850,623	0	0
287462	720.820	FAS 158 SERP Liability	23,893,147	23,893,147	0	0
FAS 133 Derivatives:						
137238	730.110	FAS 133 Derivatives - Current	19,099,710	19,099,710	0	0
137233	415.838	Curr Liab - Frozen MTM	4,980,501	4,980,501	0	0
287336	730.120	FAS 133 Derivatives - Book	13,316,395	13,316,395	0	0
287249	415.839	NonCurr Liab - Frozen MTM	41,823,354	41,823,354	0	0
Regulatory Liabilities:						
137203	705.514	RL OR Def NPC - Current	0	0	0	0
137205	705.518	RL WA Def NPC - Current	46,285	46,285	0	0
137213	705.525	RL OR RECs in Rate - Current	153,692	153,692	0	0
137214	705.522	RL UT RECs in Rate - Current	0	0	0	0
137215	705.523	RL WA RECs in Rate - Current	0	0	0	0
137221	705.526	RL CA Solar Feed-in Tariff - Current	358,886	358,886	0	0

137224	705.530	RL UT Solar Feed-in Tariff - Current	3,839,456	3,839,456	0	0	0
137228	705.536	RL CA GHG RL - C	1,102,333	1,102,333	0	0	0
137229	705.537	RL Other Reg Liabilities - Current	330,725	330,725	0	0	0
137232	415.700	RL - BPA Balancing Acct OR	0	0	0	0	0
137234	425.381	RL - BPA Balancing Acct ID	878,553	878,553	0	0	0
137237	715.720	RL - BPA Balancing Acct WA	0	0	0	0	0
137241	705.241	RL-Alt Rate Energy Prgm CA	256,166	256,166	0	0	0
137300	610.144	Reg Liability Current - DSM	717,505	717,505	0	0	0
137416	610.142	RL - UT Home Energy	947,522	947,522	0	0	0
137417	610.143	RL - WA Low Energy Program	494,423	494,423	0	0	0
137418	705.265	RL - OR Energy Conserv Chrg	998,298	998,298	0	0	0
137419	705.270	RL - Blue Sky OR	1,072,010	1,072,010	0	0	0
137420	705.271	RL - Blue Sky WA	131,501	131,501	0	0	0
137421	705.272	RL - Blue Sky CA	50,647	50,647	0	0	0
137422	705.273	RL - Blue Sky UT	1,200,413	1,200,413	0	0	0
137423	705.274	RL - Blue Sky ID	46,892	46,892	0	0	0
137424	705.275	RL - Blue Sky WY	133,301	133,301	0	0	0
137425	705.600	RL - OR 2012 GRC Giveback	0	0	0	0	0
287225	605.103	ARO/Reg Diff - Trojan - WA	(105,045)	(105,045)	0	0	0
287233	705.515	RL - Deferred Excess NPC - OR - noncurrent	2,286,645	2,286,645	0	0	0
287237	705.755	RL-Noncurrent Reclass-Other	23,587	23,587	0	0	0
287239	705.600	RL - OR 2012 GRC Giveback	(158,722)	(158,722)	0	0	0
287253	705.400	Reg Lia - OR Inj & Dam Reserve	791,291	791,291	0	0	0
287255	705.451	Reg Lia - OR Property Ins Reserve	393,344	393,344	0	0	0
287257	705.453	Reg Lia - ID Property Ins Reserve	144,868	144,868	0	0	0
287258	705.454	Reg Lia - UT Property Ins Reserve	1,318,284	1,318,284	0	0	0
287262	100.100	RL ITC	4,678,951	4,678,951	0	0	0
287284	610.147	Reg Liability-Other - Balance Reclass	(10,682)	(10,682)	0	0	0
287288	415.804	RTO Grid West N/R - OR	307,492	307,492	0	0	0
287304	610.146	OR Reg Asset/Liab Cons	(21,406)	(21,406)	0	0	0
287312	105.400	ARO Reg Liabilities	2,454,254	2,454,254	0	0	0

287320	910.560	SMUD Revenue Imputation-UT	0	0	0	0	0	0
287374	100.105	Income Tax WA Flow-through	0	0	0	0	0	0
287438	415.800	RTO Grid West N/R Allowance	429,499	429,499	0	0	0	0
287439	415.805	RTO Grid West Notes Rec - WY	157,155	157,155	0	0	0	0
287440	415.806	RTO Grid West Notes Rec - ID	51,541	51,541	0	0	0	0
287441	605.100	Trojan Decom Cost-Regulatory Asset	2,125,829	2,125,829	0	0	0	0
287442	610.135	SB 1149 Costs	371,862	371,862	0	0	0	0
287486	415.926	RL - Depre	324,479	324,479	0	0	0	0
287487	415.927	RL - Depre	253,701	253,701	0	0	0	0
State Carry forwards								
137402		DTA NOL Carry forward State Current	9,531,000	9,531,000	0	0	0	0
137403		DTA State NOL Fed Detriment - Current	(3,335,850)	(3,335,850)	0	0	0	0
287280		DTA State Charitable Contribution Limit	362,421	362,421	0	0	0	0
287437		DTA Net Operating Loss Carry forward-State	70,029,092	70,029,092	0	0	0	0
287449		DTA Federal Detriment of State NOL	(24,637,030)	(24,637,030)	0	0	0	0
287371		DTA 930.100 Oregon BETC Credits	2,104,918	2,104,918	0	0	0	0
287491		DTA BETC Purchased Credits	2,136,632	2,136,632	0	0	0	0
287497		DTA BETC Purchased Gain	837,770	837,770	0	0	0	0
287494		DTA Idaho ITC Carry forward	10,496,243	10,496,243	0	0	0	0
287269		DTA Colorado Tax Credit Carry forward	191,296	191,296	0	0	0	0
287275		DTA AZ State Tax Credit Carry forward	0	0	0	0	0	0
287281		DTA CA AMT Credit Carry forward	320,577	320,577	0	0	0	0
Loss Contingencies								
137510	415.815	Ins Resv	(19,012,454)	(19,012,454)	0	0	0	0
287498	425.140	USA Power Accrual	45,201,007	45,201,007	0	0	0	0
287341	910.530	Injuries & Damages	24,999,830	24,999,830	0	0	0	0
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	47,023,073	47,023,073	0	0	0	0
Other Deferred Assets:								
137235	505.125	Accrued Royalties	2,882	2,882	0	0	0	0
137400	-----	Valuation Allowance for DTA - Current	(6,068,202)	(6,068,202)	0	0	0	0
137404	105.154	Section 383 capital loss CF	37,346	37,346	0	0	0	0
137405	205.025	PMI Fuel Cost Adjustment	1,699,031	1,699,031	0	0	0	0
137406	205.200	M&S Inventory Write-off	753,807	753,807	0	0	0	0
137408	220.100	Bad Debts Allowance - Cash	2,999,790	2,999,790	0	0	0	0
137409	425.320	N Umpqua Settlement Agmt	9,643,394	9,643,394	0	0	0	0
137410	505.100	Energy West Accrued Liab	444,611	444,611	0	0	0	0
137412	505.150	Misc Current & Accrued Liab	2,014,332	2,014,332	0	0	0	0
137413	505.160	CA PUC Fee	9,108	9,108	0	0	0	0
137807	-----	Curr def fed tax corr ben of int	506,170	506,170	0	0	0	0
137817	-----	Curr def fed tax unc tax pos ben of int	0	0	0	0	0	0
137827	-----	Curr def state tax corr ben of int	65,656	65,656	0	0	0	0
287240	605.301	Environmental Liab- Reg	8,132,866	8,132,866	0	0	0	0
287241	605.302	Environmental Liab- NonReg	1,015,138	1,015,138	0	0	0	0
287289	425.130	Rogue River-Habitat Enhance	17,076	17,076	0	0	0	0

287290	425.150	Lewis River- LWD Fund Liab	350,922	350,922	0	0	0
287297	505.155	Deferred Revenue - Citibank	102,040	102,040	0	0	0
287298	205.210	ERC Impairment Reserve	774,200	774,200	0	0	0
287321	100.100	ITC	8,686,382	8,686,382	0	0	0
287337	715.105	MCI F.O.G. Wire Lease	211,697	211,697	0	0	0
287338	415.110	Def Reg Asset-Transmission	134,341	0	134,341	0	0
287343	415.120	Def Reg Asset-Foote Creek Contract	6,489	0	6,489	0	0
287344	715.800	Redding Contract - Prepaid	208,767	0	208,767	0	0
287345	145.030	Distribution O&M Amort of W	0	0	0	0	0
287357	425.200	Other Environmental Liability	72,107	72,107	0	0	0
287370	425.215	Unearned Joint Use Pole Con	1,106,433	1,106,433	0	0	0
287392	425.120	Bear River Settlement Agreement	6,288,267	6,288,267	0	0	0
287393	425.110	Tenant Lease Allowances	106,095	106,095	0	0	0
287417	605.710	Reverse Accrued Final Reclamation	5,531,713	5,531,713	0	0	0
287479	105.221	Safe Harbor Leases - Cholla	37,922,708	37,922,708	0	0	0
287489	910.515	Deseret Settlement Rec	207,987	207,987	0	0	0
287807	-----	Non-curr def fed tax cor ben of int	316,817	316,817	0	0	0
287817	-----	Non-curr def fed unc tax pos ben of int	460,534	460,534	0	0	0
287827	-----	Non-curr def sta tax cor ben of int	41,097	41,097	0	0	0
287837	-----	Non-curr def sta unc tax pos ben of int	59,739	59,739	0	0	0
Rounding			5	5			
Subtotal - p234			544,969,532	508,888,398	349,597	0	35,731,537
Less FASB 109 Above if not separately removed			13,365,333	13,365,333	0	0	0
Less FASB 106 Above if not separately removed			4,238,777	0	0	0	4,238,777
Total			527,365,422	495,523,065	349,597	0	31,492,760

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

PacifiCorp

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

A	B	C	D	E	F			
						Total	Gas, Prod, Dist Or Other Related	Transmission Related
Account 281								
Electric:								
287960	-----	Accelerated Pollution Control Facilities Depreciation	(252,151,842)	(252,151,842)	0	0	0	
Rounding								
Subtotal - p275			(252,151,842)	(252,151,842)	0	0	0	
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Total			(252,151,842)	(252,151,842)	0	0	0	

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

PacifiCorp

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Schedule ADIT-282

A			B	C	D	E	F
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related
Account 282							
287605	105.147	§1031 Exchange	(172,878)	(172,878)	0	0	0
287766	610.101	Amortization NOPAs 99-00 RAR	202,295	202,295	0	0	0
287610	105.403	ARO Removal Costs	(29,991,665)	(29,991,665)	0	0	0
287605	105.142	Avoided Costs	216,619,156	216,619,156	0	0	0
287704	105.143	Basis Intangible Difference	(1,342,152)	0	0	(1,342,152)	0
287753	110.100	Book Cost Depletion	(4,099,158)	(4,099,158)	0	0	0
287605	105.120	Book Depreciation	2,385,533,129	2,385,533,129	0	0	0
287605	105.470	Book Fixed Asset Gain/Loss	233,824	233,824	0	0	0
287605	105.146	Capitalization of Test Energy	5,238,233	5,238,233	0	0	0
287605	105.137	Capitalized Depreciation	(20,319,657)	(20,319,657)	0	0	0
287605	105.100	Capitalized labor and benefit costs	25,659,474	25,659,474	0	0	0
287605	105.101	Capitalized labor costs - Medicare Subsidy	2,415,886	2,415,886	0	0	0
287605		Direct Assignment: Transmission Fixed Assets	0	928,728,614	(928,728,614)	0	0
287605		Direct Assignment: Intangible Fixed Assets	0	43,264,695	0	0	(43,264,695)
287605		Direct Assignment: General Fixed Assets	0	186,195,970	0	0	(186,195,970)
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(4,620,991)	0	0	(4,620,991)	0
287608	105.223	Cholla SHL NOPA (Lease Amortization)	1,381,474	0	0	1,381,474	0
287605	105.165	Coal Mine Development	(4,834,889)	(4,834,889)	0	0	0
287605	105.170	Coal Mine Extension Costs	(5,858,660)	(5,858,660)	0	0	0
287605	105.130	Contribution in Aid of Construction	264,295,570	264,295,570	0	0	0
287605	105.175	Cost of Removal	(213,476,350)	(213,476,350)	0	0	0
287224	145.030	CWIP Reserve	572,328	572,328	0	0	0
287605	105.141	Debt AFUDC	(227,986,595)	(227,986,595)	0	0	0
287605	105.115	Effects of Ratemaking - Fixed Assets Flow through	(91,871,232)	(91,871,232)	0	0	0
287605	105.139	Equity AFUDC	(79,907,752)	(79,907,752)	0	0	0
287928	425.310	Hydro Relicensing Obligation	(8,244,188)	(8,244,188)	0	0	0
287605	-----	Federal Tax Bonus Depreciation	0	0	0	0	0
287605	105.125	Tax Depreciation	(5,809,833,122)	(5,809,833,122)	0	0	0
287605	105.152	Tax Fixed Asset Gain/Loss	(89,080,538)	(89,080,538)	0	0	0
287605	105.129	Fixed Assets - State Modifications	21,382,921	0	0	21,382,921	0

287605	105.148	Mine Safety Sec. 179E Election	(473,124)	(473,124)	0	0	0
287610	105.460	Non-ARO Removal Costs	(335,205,507)	(335,205,507)	0	0	0
287740	110.200	Percentage Depletion - Temp	(1,143,834)	(1,143,834)	0	0	0
287605	320.210	R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	0
287648	100.120	RA - Effects of Ratemaking - Fixed Assets	(276,749,101)	(276,749,101)	0	0	0
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(51,074)	(51,074)	0	0	0
287605	105.131	Reclass to Pollution Control Facilities Depreciation	252,151,842	252,151,842	0	0	0
287605	105.140	Reimbursements	31,275,532	31,275,532	0	0	0
287605	105.122	Repairs Deduction	(350,541,144)	(350,541,144)	0	0	0
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(366,853)	(366,853)	0	0	0
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(2,559,391)	(2,559,391)	0	0	0
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(933,685)	(933,685)	0	0	0
287313	105.450	RL - Non-ARO Liability	335,205,507	335,205,507	0	0	0
287605	105.135	Safe Harbor Lease Rate Differential	248,818	248,818	0	0	0
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(229,336,182)	(229,336,182)	0	0	0
287605	105.116	Solar ITC Basis Adjustment	(2,190)	(2,190)	0	0	0
287771	110.205	Tax Depletion-SRC	321,959	321,959	0	0	0
287301	105.471	UT Klamath Relicensing Costs	13,399,273	13,399,273	0	0	0
		Rounding	1	1			
Subtotal - p275			(4,244,780,923)	(3,103,392,896)	(928,728,614)	16,801,252	(229,460,665)
Less FASB 109 Above if not separately removed			(276,749,101)	(276,749,101)	0	0	0
Less FASB 106 Above if not separately removed			0	0	0	0	0
Total			(3,968,031,822)	(2,826,643,795)	(928,728,614)	16,801,252	(229,460,665)

Instructions for Account 282:

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

PacifiCorp

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

A		B	C	D	E	F
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related
Account 283						
FERC 283 - Regulatory Assets						
287847	415.423 Contra RA - PP&E Deer Creek	37,233,105	37,233,105	0	0	0
287849	415.424 Contra RA - Deer Creek Abandonment	11,602,009	11,602,009	0	0	0
287642	105.401 RA - ARO	(19,485,662)	(19,485,662)	0	0	0
137332	415.699 RA - BPA Balancing Account - OR	(557,322)	(557,322)	0	0	0
137337	715.721 RA - BPA Balancing Account - WA	(120,288)	(120,288)	0	0	0
287984	415.923 RA - Carbon Unrecovered Plant - ID	(799,389)	(799,389)	0	0	0
287985	415.924 RA - Carbon Unrecovered Plant - UT	(5,540,548)	(5,540,548)	0	0	0
287986	415.925 RA - Carbon Unrecovered Plant - WY	(2,022,666)	(2,022,666)	0	0	0
287760	415.896 RA - Chehalis Generating Facility Deferral - WA	(1,138,530)	(1,138,530)	0	0	0
287635	415.500 RA - Cholla Plant Transaction Costs	(1,100,426)	(1,100,426)	0	0	0
287947	415.501 RA - Cholla Plant Transaction Costs - ID	32,327	32,327	0	0	0
287948	415.502 RA - Cholla Plant Transaction Costs - OR	52,758	52,758	0	0	0
287949	415.503 RA - Cholla Plant Transaction Costs - WA	95,105	95,105	0	0	0
287581	415.824 RA - Contra Pension MMT & CTG - CA	139,539	139,539	0	0	0
287577	415.820 RA - Contra Pension MMT & CTG - OR	1,540,253	1,540,253	0	0	0
137201	415.869 RA - Deferred Excess NPC - CA - Current	(1,292,091)	(1,292,091)	0	0	0
287781	415.870 RA - Deferred Excess NPC - CA - Noncurrent	(1,400,430)	(1,400,430)	0	0	0
137302	415.886 RA - Deferred Excess NPC - ID - Current	(7,514,841)	(7,514,841)	0	0	0
287596	415.892 RA - Deferred Excess NPC - ID - Noncurrent	(2,202,838)	(2,202,838)	0	0	0
137304	415.888 RA - Deferred Excess NPC - UT - Current	(16,126,370)	(16,126,370)	0	0	0
287896	415.875 RA - Deferred Excess NPC - UT - Noncurrent	(7,814,810)	(7,814,810)	0	0	0
137306	415.901 RA - Deferred Excess NPC - WY - Current	(8,224,943)	(8,224,943)	0	0	0
287593	415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,704,320)	(1,704,320)	0	0	0
287783	415.880 RA - Deferred Independent Evaluator Fee - UT	23,587	23,587	0	0	0
287570	415.701 RA - Deferred Intervenor Funding Grants - CA	(15,311)	(15,311)	0	0	0
287647	425.100 RA - Deferred Intervenor Funding Grants - ID	(14,812)	(14,812)	0	0	0
287640	415.680 RA - Deferred Intervenor Funding Grants - OR	(405,912)	(405,912)	0	0	0
287861	415.857 RA - Deferred Overburden Costs - ID	(96,403)	(96,403)	0	0	0

287868	415.858	RA - Deferred Overburden Costs - WY	(257,060)	(257,060)	0	0	0
137200	430.117	RA - Demand Side Management - Current	(8,122,990)	(8,122,990)	0	0	0
287614	430.100	RA - Demand Side Management - Noncurrent	(7,405,486)	(7,405,486)	0	0	0
287981	415.920	RA - Depreciation Increase - Idaho	(603,213)	(603,213)	0	0	0
287982	415.921	RA - Depreciation Increase - Utah	(801,795)	(801,795)	0	0	0
287983	415.922	RA - Depreciation Increase - Wyoming	(2,768,962)	(2,768,962)	0	0	0
287576	430.110	RA - DSM Balance Reclass	7,405,487	7,405,487	0	0	0
287648	100.120	RA - Effects of Ratemaking - Fixed Assets - Gross up	(169,267,915)	(169,267,915)	0	0	0
287946	100.105	RA - Effects of Ratemaking - WA Flowthrough	(96,685)	(96,685)	0	0	0
287840	415.410	RA - Energy West Mining	(85,327,212)	(85,327,212)	0	0	0
287634	415.300	RA - Environmental Costs	(15,746,789)	(15,746,789)	0	0	0
287591	415.301	RA - Environmental Costs - WA	538,348	538,348	0	0	0
287738	320.270	RA - FAS 158 Pension Liability	(181,073,140)	(181,073,140)	0	0	0
287739	320.280	RA - FAS 158 Post Retirement Liability	(5,723,001)	(5,723,001)	0	0	0
137328	425.102	RA - GHG Allowances - CA - Current	(1,939,547)	(1,939,547)	0	0	0
287597	415.703	RA - Goodnoe Hills Settlement - WY	(153,227)	(153,227)	0	0	0
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(11,070,491)	(11,070,491)	0	0	0
287571	415.702	RA - Lake Side Settlement - WY	(339,693)	(339,693)	0	0	0
287903	415.879	RA - Liquidation Damages - N2 - WY	(41,156)	(41,156)	0	0	0
287979	415.917	RA - Naughton Unit #3 Costs - CA	(19,363)	(19,363)	0	0	0
287974	415.916	RA - Naughton Unit #3 Costs - ID	(90,891)	(90,891)	0	0	0
287968	415.914	RA - Naughton Unit #3 Costs - UT	0	0	0	0	0
287969	415.915	RA - Naughton Unit #3 Costs - WY	0	0	0	0	0
287977	415.885	RA - Noncurrent Reclass - Other	(23,587)	(23,587)	0	0	0
137230	425.104	RA - OR Asset Sale Gain GB - Current	(54,038)	(54,038)	0	0	0
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	0	0	0	0	0
137509	415.585	RA - OR Sch 203 Black Cap Solar	(4,392)	(4,392)	0	0	0
287904	415.845	RA - OR Sch94 Distribution Safety Surcharge	139,919	139,919	0	0	0
287942	430.112	RA - Other - Balance Reclass	(320,047)	(320,047)	0	0	0
287579	415.822	RA - Pension MMT - UT	(322,405)	(322,405)	0	0	0
287972	320.285	RA - Post Employment Costs	(3,173,252)	0	0	0	(3,173,252)
287675	740.100	RA - Post Merger Loss - Reacquired Debt *NEW*	(2,726,402)	(2,726,402)	0	0	0
287588	415.831	RA - Post-Ret MMT - CA	(26,547)	(26,547)	0	0	0
287584	415.827	RA - Post-Ret MMT - OR	(293,034)	(293,034)	0	0	0

287586	415.829	RA - Post-Ret MMT - UT	(317,250)	(317,250)	0	0	0
287779	415.850	RA - Powerdale Decommissioning	(934,500)	(934,500)	0	0	0
287864	415.852	RA - Powerdale Decommissioning - ID	(59,342)	(59,342)	0	0	0
287866	415.854	RA - Powerdale Decommissioning - WA	0	0	0	0	0
287858	415.676	RA - Preferred Stock Redemption - WY	(99,394)	(99,394)	0	0	0
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(288,416)	(288,416)	0	0	0
137313	415.905	RA - REC Sales Deferral - OR - Current	0	0	0	0	0
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	0	0	0	0	0
137314	415.902	RA - REC Sales Deferral - UT - Current	(2,732,204)	(2,732,204)	0	0	0
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(4,479,213)	(4,479,213)	0	0	0
137315	415.903	RA - REC Sales Deferral - WA - Current	(699,803)	(699,803)	0	0	0
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(1,166,338)	(1,166,338)	0	0	0
137316	415.904	RA - REC Sales Deferral - WY - Current	(834,340)	(834,340)	0	0	0
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(3,405)	(3,405)	0	0	0
137323	415.908	RA - Solar Feed-in Tariff Deferral - OR - Current	(1,564,488)	(1,564,488)	0	0	0
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(341,076)	(341,076)	0	0	0
287881	415.705	RA - Tax Revenue Requirement Adj - WY	(8,364)	(8,364)	0	0	0
287899	415.878	RA - UT Liquidation Damages	(252,374)	(252,374)	0	0	0
287878	415.406	RA - Utah ECAM	0	0	0	0	0
287639	415.510	RA - WA Colstrip #3	(120,497)	(120,497)	0	0	0
287872	720.841	RA Amort - Tax PR Adj CA	0	0	0	0	0
287873	720.842	RA Amort - Tax PR Adj ID	0	0	0	0	0
287874	720.843	RA Amort - Tax PR Adj OR	(1,018,220)	(1,018,220)	0	0	0
287875	720.844	RA Amort - Tax PR Adj UT	0	0	0	0	0
287877	720.846	RA Amort - Tax PR Adj WY	0	0	0	0	0

287918	705.400	RL - Injuries & Damages Reserve - OR	0	0	0	0	0
287917	705.451	RL - Property Insurance Reserve - OR	0	0	0	0	0
287916	705.455	RL - Property Insurance Reserve - WY	(178,699)	(178,699)	0	0	0
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(32,416,108)	(32,416,108)	0	0	0
287886	415.837	RA - Frozen MTM	(46,685,346)	(46,685,346)	0	0	0
FERC 283 - Other							
287995	720.550	Accrued CIC Severance	(9,806)	0	0	0	(9,806)
287891	505.180	Accrued Insurance Premium Tax	(129,991)	(129,991)	0	0	0
287650	205.100	Coal Pile Inventory Adjustment	(3,062,782)	(3,062,782)	0	0	0
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	(1,044,529)	(1,044,529)	0	0	0
287460	720.800	FAS 158 Pension Liability	0	0	0	0	0
287661	425.360	Hermiston Swap	(1,406,355)	(1,406,355)	0	0	0
287750	425.310	Hydro Relicensing Obligation	0	0	0	0	0
287656	425.280	Joseph Settlement	(160,757)	(160,757)	0	0	0
287967	320.290	LT Prepaid IBEW 57 Pension Contribution	(223,117)	0	0	0	(223,117)
287609	105.241	Malin SHL (Tax Int. - Tax Rent + Book Depreciation)	0	0	0	0	0
137507	210.185	Prepaid Aircraft Maintenance	(4,031)	(4,031)	0	0	0
137512	320.291	Prepaid IBEW 57 Pension Contribution - Current	(1,593,942)	0	0	0	(1,593,942)
287669	210.180	Prepaid Membership Fees	(2,273,169)	(2,273,169)	0	0	0
137513	210.195	Prepaid Surety Bond	(60,245)	(60,245)	0	0	0
287665	210.130	Prepaid Taxes - ID PUC	(131,155)	(131,155)	0	0	0
287662	210.100	Prepaid Taxes - OR PUC	(327,126)	(327,126)	0	0	0
287708	210.200	Prepaid Taxes - Property Taxes	(8,301,728)	0	0	(8,301,728)	0
287664	210.120	Prepaid Taxes - UT PUC	(1,013,763)	(1,013,763)	0	0	0
137511	210.190	Prepaid Water Rights	(261,694)	(261,694)	0	0	0
287927	100.110	RA - Solar ITC Basis Adjustment - Gross-up	(31,239)	(31,239)	0	0	0
287653	425.250	TGS Buyout	(29,852)	(29,852)	0	0	0
287770	120.205	Trapper Mining Stock Basis	(1,557,524)	(1,557,524)	0	0	0
287859	910.935	Unrealized Gain/Loss from Trading Securities	(509,935)	0	0	0	(509,935)
287965	415.836	Current Asset - Frozen MTM	(68,559)	(68,559)	0	0	0
287966	415.834	Noncurrent Asset - Frozen MTM	(49,948)	(49,948)	0	0	0
287492	-----	OR BETC - Purchased Credits - Non-Cash	(293,220)	(293,220)	0	0	0
Rounding			(5)	(5)			
Subtotal - p277			(633,311,644)	(619,499,864)	0	(8,301,728)	(5,510,052)
Less FASB 109 Above if not separately removed			(169,299,154)	(169,299,154)	0	0	0
Less FASB 106 Above if not separately removed			0	0	0	0	0
Total			(464,012,490)	(450,200,710)	0	(8,301,728)	(5,510,052)

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.

Total Transmission ADIT

(F)

(942,278,248)

G

Justification

Severance accruals related to regular employment downsizing.
Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive).
Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination.
Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
Regulatory liability established to record the long-term portion of the BHE Incentive plan liability related to PacifiCorp employees.
Non-qualified deferred compensation plan under IRC Subsection 409A.
Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
Total unfunded pension liability as required under FAS 158.
Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory liability established to record OR Def NPC current portion.
Regulatory liability established to record WA Def NPC current portion.
Regulatory liability established to record OR REC's current portion.
Regulatory liability established to record UT REC's current portion.
Regulatory liability established to record WA REC's current portion.
Regulatory liability established to record CA solar Feed in Tariff reclass to current.

Regulatory liability established to record UT solar Feed in Tariff reclass to current.
Regulatory liability established to record current portion of reg liability for purchase of California greenhouse gas pollution emission allowances .
Regulatory liability established to record current portion of other regulatory liabilities.
Regulatory liability established as a balancing account for a pass-through benefit to Oregon customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
Regulatory liability established as a balancing account for a pass-through benefit to WA customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
Regulatory liability established to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program
Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
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Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
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Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered 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 Idaho 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 insurances claims incurred.
Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 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 retirement obligations.

Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual variable contract rate.
Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization).
Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149.
Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State net operating loss carry forward for income tax purposes.
Federal income benefit for the deduction state taxes associated with state net operating loss carry forward.
Charitable contribution carry forward for state income tax purposes.
State net operating loss carry forward for income tax purposes.
Federal income benefit for the deduction state taxes associated with state net operating loss carry forward.
Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
Oregon state income tax credit carry forward.
Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Idaho state income tax credit carry forward.
Colorado state income tax credit carry forward.
Arizona state income tax credit carry forward.
California state income tax credit carry forward.
Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
Accrued liability related to USA Power.
Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Accrued liability for royalty payments to the Mineral Management Service on coal production.
Valuation allowance against state tax credits that may not be realized before they expire.
Capital loss carry forward for income tax purposes pursuant to Internal Revenue Code Section 383.
Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
Accrued liability established to reserve for accounts receivable for which collection is not expected.
Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
Miscellaneous accrued liabilities related to Energy West Mining Company.
Miscellaneous accrued liabilities related to PacifiCorp.
Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance.
Current federal benefit of interest on corrections.
Current federal benefit of interest on position.
Current state benefit of interest on corrections.
Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.

Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.
Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015.
Accrued estimated liability for distribution projects that are estimated to not be recovered.
Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
Accrued liability for prepaid rents on company owned utility poles.
Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
Accrued liability for various reclamation costs for the site reclamation of the closed mines.
Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
Non-current federal benefit of interest on corrections.
Non-current federal benefit of interest on uncertain positions.
Non-current state benefit of interest on corrections.
Non-current state benefit of interest on uncertain positions.

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Justification

Depreciation on pollution control facilities.

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Justification

Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
Regulatory liability related to removal costs.
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 related to hydro-relicensing costs transferred to plant-in-service.
Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
Book-tax difference for book depreciation.
Book-tax difference related to land sales.
Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
Book-tax basis difference for the capitalization of vehicle depreciation.
Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
PowerTax Report #257: Transmission Book Allocation Group.
PowerTax Report #257: Intangible Book Allocation Group.
PowerTax Report #257: General Book Allocation Group.
Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
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 book purposes and are deductible for income tax purposes in the year paid and incurred.
PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established, CWIP Reserve.
Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
Current federal benefit of interest on corrections.
Book-tax difference for tax depreciation.
Book-tax difference related to the disposition of capital assets.
Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.

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.
Regulatory liability related to removal costs.
Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
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.
Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC 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 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.
This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
Regulatory liability related to removal costs.
Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
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.
Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
Book-tax difference related to relicensing cost for Klamath Dam.

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Justification

Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS.
Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
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 to record the pass-through benefit to Washington 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 to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates.
Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for reclass current portion of CA Deferred Excess NPC.
Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
Regulatory asset established for current portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
Regulatory asset established for current portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
Regulatory asset established for current portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.

Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
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.
Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
Regulatory asset established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow
Regulatory asset established to track the recoverable expenses associated with pension liability.
Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO ₂ e of green house gas emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
The book-tax difference resulting from this regulatory asset.
Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
Book-tax difference associated with Pollution control project costs allocated to CA.
Book-tax difference associated with Pollution control project costs - ID.
Book-tax difference associated with Pollution control project costs - UT.
Book-tax difference associated with Pollution control project costs - WY.
SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
Regulatory asset established to reclass current portion of OR asset sale gain giveback
Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
Black Cap Solar Project (Black Cap), a renewable resource, wherein PacifiCorp owns the project rights and the land under the facility, but leases the equipment.
Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year period for recovery in Oregon.
Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established as an offset to the increase in post-employment obligations.
Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.

Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
Regulatory asset established for the current portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
Regulatory asset established for current portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
Regulatory asset established to capture the current portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
Regulatory asset established for the current portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
Regulatory asset established for the current portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns.
Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM).
Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.

Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered 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 Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
Regulatory liability established to record changes in control (CIC) severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees.
Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums.
Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement.
Total unfunded pension liability as required 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 amortized over the remaining life of the plant.
Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID.
Book - tax difference on prepaid account for any major overhaul and amortization.
Prefunded contributions to Local 57 pension fund are recorded as prepaid expense.
Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the period of
Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
Book-tax difference associated with the timing of deductibility of property taxes.
Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
Regulatory asset accrued for prepaid water rights and water fees.
The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
Book-tax difference for unrealized gains and losses on deferred compensation plan investments.
Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
Book-tax difference related to the Gain on purchased Business Energy Tax Credits.

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

Line	Description (A)	Reference (B)	Total Company	Gas, Prod., Dist., or Other	Transmission Related (C)	Plant Related (D)	Labor Related (E)
1	ADIT-282	Sch. 282 Below	(4,143,593,907)	(2,899,531,284)	(1,025,162,012)	15,033,214	(233,933,825)
2	ADIT-281	Sch. 281 Below	(285,986,998)	(285,986,998)	0	0	0
3	ADIT-283	Sch. 283 Below	(491,700,316)	(481,476,388)	0	(8,370,903)	(1,853,025)
4	ADIT-190	Sch. 190 Below	590,565,251	559,970,912	88,912	0	30,505,427
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,330,715,970)	(3,107,023,758)	(1,025,073,100)	6,662,311	(205,281,423)
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	25.1543%	7.8816%
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(1,025,073,100)	1,675,856	(16,179,367)
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)					
9	Beginning of Year Total (Attachment 1)				(928,379,017)	2,137,994	(16,037,225)
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up					

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

Schedule ADIT-190

Description		A Form 1 Reference	B Total Company	C Gas, Prod, Dist Or Other Related	D Transmission Related	E Plant Related	F Labor Related
Account 190							
Employee Benefits							
137426	720.500	Accrued Severance	0	0	0	0	0
137414	505.400	Accrued Bonus	0	0	0	0	0
137415	505.600	Accrued Vacation	0	0	0	0	0
287220	720.560	Pension	42,004,416	42,004,416	0	0	0
287300	920.182	LTIP - non current	3,220,027	0	0	0	3,220,027
287323	505.400	Bonus Liab. Elec. - Cash Basis (2.5 mos)	3,921				3,921
287324	720.200	Deferred Comp. Accrual	3,670,279	0	0	0	3,670,279
287326	720.500	Severance Accrual - Cash Basis	442,834				442,834
287327	720.300	Pension/Retirement Accrual	831,362	831,362	0	0	0
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	9,948,038				9,948,038
287373	910.580	Wasach workers comp reserve	1,178,955	0	0	0	1,178,955
287399	920.150	FAS 112 Book Reserve - Post	12,011,447	0	0	0	12,011,447
287413	720.550	Accrued CIC Severance	0	0	0	0	0
287447	720.830	Western Coal Carr Ret Med Accrual	4,474,803	0	0	0	4,474,803
287460	720.800	FAS 158 Pension Liability	70,991,353	70,991,353	0		0
287461	720.810	FAS 158 Post-Retirement Liability	22,957,226	22,957,226	0	0	0
287462	720.820	FAS 158 SERP Liability	22,496,865	22,496,865	0	0	0
FAS 133 Derivatives:							
137238	730.110	FAS 133 Derivatives - Current	0	0	0	0	0
137233	415.838	Curr Liab - Frozen MTM	0	0	0	0	0
287336	730.120	FAS 133 Derivatives - Book	51,737,911	51,737,911	0	0	0
287249	415.839	NonCurr Liab - Frozen MTM	41,823,354	41,823,354	0	0	0

Regulatory Liabilities:							
137203	705.514	RL OR Def NPC - Current	0	0			
137205	705.518	RL WA Def NPC - Current	0	0	0	0	0
137213	705.525	RL OR RECs in Rate - Current	0	0	0	0	0
137214	705.522	RL UT RECs in Rate - Current	0	0	0	0	0
137215	705.523	RL WA RECs in Rate - Current	0	0	0	0	0
137221	705.526	RL CA Solar Feed-in Tariff - Current	0	0	0	0	0
137224	705.530	RL UT Solar Feed-in Tariff - Current	0	0	0	0	0
137228	705.536	RL CA GHG RL - C	0	0	0	0	0
137229	705.537	RL Other Reg Liabilities - Current	0	0	0	0	0
137232	415.700	RL - BPA Balancing Acct OR	0	0	0	0	0
137234	425.381	RL - BPA Balancing Acct ID	0	0	0	0	0
137237	715.720	RL - BPA Balancing Acct WA	0	0	0	0	0
137241	705.241	RL-Alt Rate Energy Prgm CA	0	0	0	0	0
137300	610.144	Reg Liability Current - DSM	0	0	0	0	0
137416	610.142	RL - UT Home Energy	0	0	0	0	0
137417	610.143	RL - WA Low Energy Program	0	0	0	0	0
137418	705.265	RL - OR Energy Conserv Chrg	0	0	0	0	0
137419	705.270	RL - Blue Sky OR	0	0	0	0	0
137420	705.271	RL - Blue Sky WA	0	0	0	0	0
137421	705.272	RL - Blue Sky CA	0	0	0	0	0
137422	705.273	RL - Blue Sky UT	0	0	0	0	0
137423	705.274	RL - Blue Sky ID	0	0	0	0	0
137424	705.275	RL - Blue Sky WY	0	0	0	0	0
137425	705.600	RL - OR 2012 GRC Giveback	0	0	0	0	0
287213	425.381	RL - BPA Balance Act - ID	1,382,645	1,382,645	0	0	0
287225	605.103	ARO/Reg Diff - Trojan - WA	(101,882)	(101,882)	0	0	0
287227	705.531	RL UT Solar Feed-in Tariff - NC	5,250,566	5,250,566	0	0	0
287229	705.527	RL CA Solar Feed-in Tariff - NC	580,673	580,673	0	0	0
287231	705.519	RL WA Def NPC - Noncurrent	50,161	50,161	0	0	0
287233	705.515	RL - Deferred Excess NPC - OR - noncurrent	4,477,257	4,477,257	0	0	0
287237	705.755	RL-Noncurrent Reclass-Other	0	0	0	0	0

287238	705.420	RL - CA GHG Allowance Rev	272,633	272,633	0	0	0
287239	705.600	RL - OR 2012 GRC Giveback	0	0	0	0	0
287253	705.400	Reg Lia - OR Inj & Dam Reserve	1,981,034	1,981,034			
287255	705.451	Reg Lia - OR Property Ins Reserve	0	0	0	0	0
287257	705.453	Reg Lia - ID Property Ins Reserve	187,733	187,733	0	0	0
287258	705.454	Reg Lia - UT Property Ins Reserve	1,627,276	1,627,276	0	0	0
287262	100.100	RL ITC	3,782,270	3,782,270	0	0	0
287268	415.706	RL - 50% Bonus Tax Depr - WY	367,689	367,689	0	0	0
287274	705.261	RL - Sale of RECs - OR	12,666	12,666	0	0	0
287284	610.147	Reg Liability-Other - Balance Reclass	27,902	27,902	0	0	0
287288	415.804	RTO Grid West N/R - OR	0	0	0	0	0
287299	705.265	RL - OR Energy Conserv Chrg	888,964	888,964	0	0	0
287304	610.146	OR Reg Asset/Liab Cons	(27,906)	(27,906)	0	0	0
287312	105.400	ARO Reg Liabilities	1,507,576	1,507,576	0	0	0
287316	715.720	NW Power Act - WA	20,735	20,735	0	0	0
287320	910.560	SMUD Revenue Imputation-UT	0	0	0	0	0
287374	100.105	Income Tax WA Flow-through	367,431	367,431	0	0	0
287438	415.800	RTO Grid West N/R Allowance	0	0	0	0	0
287439	415.805	RTO Grid West Notes Rec - WY	0	0	0	0	0
287440	415.806	RTO Grid West Notes Rec - ID	0	0	0	0	0
287441	605.100	Trojan Decom Cost-Regulatory Asset	2,111,845	2,111,845	0	0	0
287442	610.135	SB 1149 Costs	0	0	0	0	0
287445	610.142	RL - UT Home Energy LifeLine	480,062	480,062	0	0	0
287453	610.143	RL - WA Low Energy Program	612,722	612,722	0	0	0
287473	705.270	RL - Blue Sky Program OR	1,137,852	1,137,852	0	0	0
287474	705.271	RL - Blue Sky Program WA	78,540	78,540	0	0	0
287475	705.272	RL - Blue Sky Program CA	68,469	68,469	0	0	0
287476	705.273	RL - Blue Sky Program UT	1,741,740	1,741,740	0	0	0
287477	705.274	RL - Blue Sky Program ID	59,702	59,702	0	0	0
287478	705.275	RL - Blue Sky Program WY	183,700	183,700	0	0	0

287486	415.926	RL - Depre	703,968	703,968	0	0	0
287487	415.927	RL - Depre	101,835	101,835	0	0	0
State Carryforwards							
137402	DTA NOL Carryforward State Current		0	0	0	0	0
137403	DTA State NOL Fed Detriment - Current		0	0	0	0	0
287280	DTA State Charitable Contribution Limit		324,818	324,818	0	0	0
287437	DTA Net Operating Loss Carryforwrd-State		79,821,041	79,821,041	0	0	0
287449	DTA Federal Detriment of State NOL		(28,051,051)	(28,051,051)	0	0	0
287371	DTA 930.100 Oregon BETC Credits		2,104,918	2,104,918	0	0	0
287491	DTA BETC Purchased Credits		2,136,632	2,136,632	0	0	0
287497	DTA BETC Purchased Gain		837,770	837,770	0	0	0
287494	DTA Idaho ITC Carryforward		11,092,612	11,092,612	0	0	0
287269	DTA Colorado Tax Credit Carryforward		185,148	185,148	0	0	0
287275	DTA AZ State Tax Credit Carryforward		0	0	0	0	0
287281	DTA CA AMT Credit Carryforward		320,577	320,577	0	0	0
Loss Contingencies							
137510	415.815	Ins Resv	0	0	0	0	0
287970	415.815	Ins Rec Accrual	(10,338,412)	(10,338,412)	0	0	0
287498	425.140	USA Power Accrual	46,142,255	46,142,255	0	0	0
287341	910.530	Injuries & Damages	20,414,768	20,414,768	0	0	0
Asset Retirement Obligations							
287339	105.400	FAS 143 ARO Liability	80,689,134	80,689,134	0	0	0
Other Deferred Assets:							
137235	505.125	Accrued Royalties	0	0	0	0	0
137400	-----	Valuation Allowance for DTA - Current	0	0	0	0	0
137404	105.154	Section 383 capital loss CF	0	0	0	0	0
137405	205.025	PMI Fuel Cost Adjustment	0	0	0	0	0
137406	205.200	M&S Inventory Write-off	0	0	0	0	0
137408	220.100	Bad Debts Allowance - Cash	0	0	0	0	0
137409	425.320	N Umpqua Settlement Agmt	0	0	0	0	0
137410	505.100	Energy West Accrued Liab	0	0	0	0	0
137412	505.150	Misc Current & Accrued Liab	0	0	0	0	0
137413	505.160	CA PUC Fee	0	0	0	0	0
137807	-----	Curr def fed tax corr ben of int	0	0	0	0	0
137817	-----	Curr def fed tax unc tax pos ben of int	0	0	0	0	0
137827	-----	Curr def state tax corr ben of int	0	0	0	0	0
287210	505.115	Sales & Use Tax Audit Exp	95,248	95,248	0	0	0
287211	425.226	Deferred Revenue - Other	36,370	36,370	0	0	0
287214	910.245	Contra Rec Joint Owners	1,916,350	1,916,350	0	0	0
287216	605.715	Trapper Mine Contract Oblig	2,172,294	2,172,294	0	0	0
287217	910.937	LTIP Mark to Mkt Gain/Loss	29,926	0	0	0	29,926
287218	715.805	Eagle Mtn Contract Liab	1,558,982	1,558,982	0	0	0
287219	715.810	Chehalis Mitigation Oblig	505,903	505,903	0	0	0
287240	605.301	Environmental Liab- Reg	8,705,238	8,705,238	0	0	0
287241	605.302	Environmental Liab- NonReg	1,124,314	1,124,314	0	0	0
287270	-----	Valuation Allowance for DTA	(9,734,227)	(9,734,227)	0	0	0
287289	425.130	Rogue River-Habitat Enhance	7,549	7,549	0	0	0
287290	425.150	Lewis River- LWD Fund Liab	371,174	371,174	0	0	0
287297	505.155	Deferred Revenue - Citibank	43,443	43,443	0	0	0

287298	205.210	ERC Impairment Reserve	774,200	774,200	0	0	0
287321	100.100	ITC	7,021,449	7,021,449	0	0	0
287337	715.105	MCI F.O.G. Wire Lease	211,623	211,623	0	0	0
287338	415.110	Def Reg Asset-Transmission	88,912	0	88,912	0	0
287340	220.100	Bad Debts Allowance - Cash Basis	2,963,607	2,963,607	0	0	0
287343	415.120	Def Reg Asset-Foote Creek Contract	0	0	0	0	0
287344	715.800	Redding Contract - Prepaid	0	0	0	0	0
287345	145.030	Distribution O&M Amort of W	0	0	0	0	0
287349	505.100	Energy West Accrued Liab	245,130	245,130	0	0	0
287354	505.150	Misc Current & Accrued Liab	2,196,563	2,196,563	0	0	0
287357	425.200	Other Environmental Liabili	0	0	0	0	0
287370	425.215	Unearned Joint Use Pole Con	1,087,114	1,087,114	0	0	0
287391	425.320	N Umpqua Settlement Agmt	9,535,235	9,535,235	0	0	0
287392	425.120	Bear River Settlement Agreement	6,355,113	6,355,113	0	0	0
287393	425.110	Tenant Lease Allowances	344,187	344,187	0	0	0
287415	205.200	M&S Inventory Write-off	1,115,470	1,115,470	0	0	0
287417	605.710	Reverse Accrued Final Reclamation	3,717,365	3,717,365	0	0	0
287430	505.125	Accrued Royalties	639,167	639,167	0	0	0
287479	105.221	Safe Harbor Leases - Cholla	37,185,543	37,185,543	0	0	0
287482	205.025	PMI Fuel Cost Adjustment	1,144,547	1,144,547	0	0	0
287489	910.515	Deseret Settlement Rec	166,367	166,367	0	0	0
287807	-----	Non-curr def fed tax cor ben of int	418,227	418,227	0	0	0
287817	-----	Non-curr def fed unc tax pos ben of int	624,675	624,675	0	0	0
287827	-----	Non-curr def sta tax cor ben of int	54,251	54,251	0	0	0
287837	-----	Non-curr def sta unc tax pos ben of int	81,030	81,030	0	0	0
Rounding			6	6			
Subtotal - p234			606,211,204	571,142,062	88,912	0	34,980,230
Less FASB 109 Above if not separately removed			11,171,150	11,171,150	0	0	0
Less FASB 106 Above if not separately removed			4,474,803	0	0	0	4,474,803
Total			590,565,251	559,970,912	88,912	0	30,505,427

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

PacifiCorp

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

Account 281	A	B	C	D	E	F
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related
Electric:						
287960	----- Accelerated Pollution Control Facilities Depreciation	(285,986,998)	(285,986,998)	0	0	0
Rounding						
Subtotal - p273		(285,986,998)	(285,986,998)	0	0	0
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total		(285,986,998)	(285,986,998)	0	0	0

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

PacifiCorp

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

Schedule ADIT-282

A			B	C	D	E	F
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related
Account 282							
287605	105.147	§1031 Exchange	(172,878)	(172,878)	0	0	0
287599	105.160	§1031 Exchange Normalization Adjustment	(6,993,724)	(6,993,724)	0	0	0
287766	610.101	Amortization NOPAs 99-00 RAR	163,620	163,620	0	0	0
287610	105.403	ARO Removal Costs	(57,491,583)	(57,491,583)	0	0	0
287605	105.142	Avoided Costs	225,516,549	225,516,549	0	0	0
287704	105.143	Basis Intangible Difference	(1,425,624)	0	0	(1,425,624)	0
287753	110.100	Book Cost Depletion	0	0	0	0	0
287605	105.120	Book Depreciation	2,677,461,845	2,677,461,845	0	0	0
287605	105.470	Book Fixed Asset Gain/Loss	29,490,870	29,490,870	0	0	0
287605	105.146	Capitalization of Test Energy	5,238,233	5,238,233	0	0	0
287605	105.137	Capitalized Depreciation	(22,208,480)	(22,208,480)	0	0	0
287605	105.100	Capitalized labor and benefit costs	24,532,326	24,532,326	0	0	0
287605	105.101	Capitalized labor costs - Medicare Subsidy	2,415,886	2,415,886	0	0	0
287605		Direct Assignment: Transmission Fixed Assets	0	1,032,155,736	(1,032,155,736)	0	0
287605		Direct Assignment: Intangible Fixed Assets	0	44,828,256	0	0	(44,828,256)
287605		Direct Assignment: General Fixed Assets	0	189,105,569	0	0	(189,105,569)
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(4,082,623)	0	0	(4,082,623)	0
287608	105.223	Cholla SHL NOPA (Lease Amortization)	1,308,621	0	0	1,308,621	0
287605	105.165	Coal Mine Development	(4,834,889)	(4,834,889)	0	0	0
287605	105.170	Coal Mine Extension Costs	(5,858,660)	(5,858,660)	0	0	0
287605	105.153	Contract LiabilityBasis Adj - Chehalis	(505,903)	(505,903)	0	0	0
287605	105.151	Contract LiabilityBasis Adj - Eagle Mountain	(2,995,765)	(2,995,765)	0	0	0
287605	105.130	Contribution in Aid of Construction	302,715,578	302,715,578	0	0	0
287605	105.175	Cost of Removal	(234,995,360)	(234,995,360)	0	0	0
287224	145.030	CWIP Reserve	732,574	732,574	0	0	0
287605	105.141	Debt AFUDC	(234,633,452)	(234,633,452)	0	0	0
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(97,546,853)	(97,546,853)	0	0	0
287605	105.139	Equity AFUDC	(92,316,928)	(92,316,928)	0	0	0

287928	425.310	Hydro Relicensing Obligation	(7,734,136)	(7,734,136)	0	0	0
287605	----	Federal Tax Bonus Depreciation	0	0	0	0	0
287605	105.125	Tax Depreciation	(6,239,283,262)	(6,239,283,262)	0	0	0
287605	105.152	Tax Fixed Asset Gain/Loss	(85,653,467)	(85,653,467)	0	0	0
287605	105.129	Fixed Assets - State Modifications	19,232,840	0	0	19,232,840	0
287605	105.148	Mine Safety Sec. 179E Election	(473,124)	(473,124)	0	0	0
287929	105.460	Non-ARO Removal Costs	(344,200,159)	(344,200,159)	0	0	0
287740	110.200	Percentage Depletion - Temp	0	0	0	0	0
287605	320.210	R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	0
287648	100.120	RA - Effects of Ratemaking - Fixed Assets	(271,073,480)	(271,073,480)	0	0	0
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(48,855)	(48,855)	0	0	0
287605	105.159	Reclass to §1031 Exchange Normalization Adj	6,993,724	0	6,993,724	0	0
287605	105.131	Reclass to Pollution Control Facilities Depreciation	285,986,998	285,986,998	0	0	0
287605	105.140	Reimbursements	31,280,790	31,280,790	0	0	0
287605	105.122	Repairs Deduction	(415,979,683)	(415,979,683)	0	0	0
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(473,513)	(473,513)	0	0	0
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(3,425,271)	(3,425,271)	0	0	0
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(1,015,618)	(1,015,618)	0	0	0
287313	105.450	RL - Non-ARO Liability	344,200,159	344,200,159	0	0	0
287605	105.135	Safe Harbor Lease Rate Differential	318,615	318,615	0	0	0
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(238,585,871)	(238,585,871)	0	0	0
287605	105.116	Solar ITC Basis Adjustment	(4,409)	(4,409)	0	0	0
287771	110.205	Tax Depletion-SRC	273,913	273,913	0	0	0
287301	105.471	UT Klamath Relicensing Costs	13,399,273	13,399,273	0	0	0
		Rounding	2	2			
Subtotal - p275			(4,414,667,387)	(3,170,604,764)	(1,025,162,012)	15,033,214	(233,933,825)
Less FASB 109 Above if not separately removed			(271,073,480)	(271,073,480)	0	0	0
Less FASB 106 Above if not separately removed			0	0	0	0	0
Total			(4,143,593,907)	(2,899,531,284)	(1,025,162,012)	15,033,214	(233,933,825)

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

PacifiCorp

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

A			B	C	D	E	F
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related
Account 283							
FERC 283 - Regulatory Assets							
287847	415.423	Contra RA - PP&E Deer Creek	0	0	0	0	0
287849	415.424	Contra RA - Deer Creek Abandonment	9,454,496	9,454,496	0	0	0
287841	415.411	Contra RA - Deer Creek Abandonment - CA	755,848	755,848	0	0	0
287842	415.412	Contra RA - Deer Creek Abandonment - ID	9,453	9,453	0	0	0
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,171,183	1,171,183	0	0	0
287844	415.414	Contra RA - Deer Creek Abandonment - UT	350,522	350,522	0	0	0
287845	415.415	Contra RA - Deer Creek Abandonment - WA	3,390,224	3,390,224	0	0	0
287846	415.416	Contra RA - Deer Creek Abandonment - WY	142,575	142,575	0	0	0
287850	415.425	Contra RA - UMWA Pension	1,568,602	1,568,602	0	0	0
287851	415.417	Contra RA - UMWA Pension - CA	661,368	661,368	0	0	0
287855	415.421	Contra RA - UMWA Pension - WA	2,966,452	2,966,452	0	0	0
287747	705.240	RA - Alt Rate for Energy Program (CARE) - CA	(1,173)	(1,173)	0	0	0
287642	105.401	RA - ARO	(24,705,126)	(24,705,126)	0	0	0
287911	415.699	RA - BPA Balancing Account - OR	(736,045)	(736,045)	0	0	0
137337	715.721	RA - BPA Balancing Account - WA	0	0	0	0	0
287997	415.862	RA - CA Mobile Home Park Conversion	(656)	(656)	0	0	0
287984	415.923	RA - Carbon Unrecovered Plant - ID	(908,241)	(908,241)	0	0	0
287985	415.924	RA - Carbon Unrecovered Plant - UT	(6,536,379)	(6,536,379)	0	0	0
287986	415.925	RA - Carbon Unrecovered Plant - WY	(2,197,719)	(2,197,719)	0	0	0
287760	415.896	RA - Chehalis Generating Facility Deferral - WA	0	0	0	0	0
287635	415.500	RA - Cholla Plant Transaction Costs	(674,454)	(674,454)	0	0	0
287947	415.501	RA - Cholla Plant Transaction Costs - ID	19,813	19,813	0	0	0
287948	415.502	RA - Cholla Plant Transaction Costs - OR	32,335	32,335	0	0	0
287949	415.503	RA - Cholla Plant Transaction Costs - WA	58,291	58,291	0	0	0
287581	415.824	RA - Contra Pension MMT & CTG - CA	104,654	104,654	0	0	0
287577	415.820	RA - Contra Pension MMT & CTG - OR	1,155,189	1,155,189	0	0	0
137201	415.869	RA - Deferred Excess NPC - CA - Current	0	0	0	0	0
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(2,427,280)	(2,427,280)	0	0	0
137302	415.886	RA - Deferred Excess NPC - ID - Current	0	0	0	0	0

287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(8,499,708)	(8,499,708)	0	0	0
137304	415.888	RA - Deferred Excess NPC - UT - Current	0	0	0	0	0
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(15,342,961)	(15,342,961)	0	0	0
137306	415.901	RA - Deferred Excess NPC - WY - Current	0	0	0	0	0
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(6,231,563)	(6,231,563)	0	0	0
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	0	0	0	0	0
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(15,334)	(15,334)	0	0	0
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(10,196)	(10,196)	0	0	0
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(547,617)	(547,617)	0	0	0
287861	415.857	RA - Deferred Overburden Costs - ID	(115,118)	(115,118)	0	0	0
287868	415.858	RA - Deferred Overburden Costs - WY	(319,659)	(319,659)	0	0	0
137200	430.117	RA - Demand Side Management - Current	0	0	0	0	0
287614	430.100	RA - Demand Side Management - Noncurrent	(6,945,743)	(6,945,743)	0	0	0
287981	415.920	RA - Depreciation Increase - Idaho	(1,236,793)	(1,236,793)	0	0	0
287982	415.921	RA - Depreciation Increase - Utah	(753,202)	(753,202)	0	0	0
287983	415.922	RA - Depreciation Increase - Wyoming	(2,601,146)	(2,601,146)	0	0	0
287576	430.110	RA - DSM Balance Reiclass	0	0	0	0	0
287648	100.120	RA - Effects of Ratemaking - Fixed Assets - Gross up	(165,796,539)	(165,796,539)	0	0	0
287946	100.105	RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0	0
287840	415.410	RA - Energy West Mining	(91,185,789)	(91,185,789)	0	0	0
287634	415.300	RA - Environmental Costs	(17,501,976)	(17,501,976)	0	0	0
287591	415.301	RA - Environmental Costs - WA	616,855	616,855	0	0	0
287738	320.270	RA - FAS 158 Pension Liability	(180,677,865)	(180,677,865)	0	0	0
287739	320.280	RA - FAS 158 Post Retirement Liability	(6,352,161)	(6,352,161)	0	0	0
137328	425.102	RA - GHG Allowances - CA - Current	0	0	0	0	0
287975	415.655	RA - GHG Allowances - CA - Non Current	(302,328)	(302,328)	0	0	0
287597	415.703	RA - Goodnoe Hills Settlement - WY	(145,162)	(145,162)	0	0	0
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(9,931,905)	(9,931,905)	0	0	0
287571	415.702	RA - Lake Side Settlement - WY	(329,321)	(329,321)	0	0	0
287903	415.879	RA - Liquidation Damages - N2 - WY	(38,990)	(38,990)	0	0	0
287979	415.917	RA - Naughton Unit #3 Costs - CA	0	0	0	0	0

287974	415.916	RA - Naughton Unit #3 Costs - ID	0	0	0	0	0
287968	415.914	RA - Naughton Unit #3 Costs - UT	0	0	0	0	0
287969	415.915	RA - Naughton Unit #3 Costs - WY	0	0	0	0	0
287977	415.885	RA - Noncurrent Reclass - Other	0	0	0	0	0
137230	425.104	RA - OR Asset Sale Gain GB - Current	0	0	0	0	0
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	0	0	0	0	0
137509	415.585	RA - OR Sch 203 Black Cap Solar	0	0	0	0	0
287904	415.845	RA - OR Sch94 Distribution Safety Surcharge	0	0	0	0	0
287942	430.112	RA - Other - Balance Reclass	(27,905)	(27,905)	0	0	0
287579	415.822	RA - Pension MMT - UT	(214,937)	(214,937)	0	0	0
287972	320.285	RA - Post Employment Costs	(1,296,870)	0	0	0	(1,296,870)
287675	740.100	RA - Post Merger Loss - Reacquired Debt *NEW*	(2,410,570)	(2,410,570)	0	0	0
287588	415.831	RA - Post-Ret MMT - CA	(19,910)	(19,910)	0	0	0
287584	415.827	RA - Post-Ret MMT - OR	(219,775)	(219,775)	0	0	0
287586	415.829	RA - Post-Ret MMT - UT	(211,500)	(211,500)	0	0	0
287779	415.850	RA - Powerdale Decommissioning	0	0	0	0	0
287864	415.852	RA - Powerdale Decommissioning - ID	(49,392)	(49,392)	0	0	0
287866	415.854	RA - Powerdale Decommissioning - WA	0	0	0	0	0
287858	415.676	RA - Preferred Stock Redemption - WY	(88,600)	(88,600)	0	0	0
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(257,095)	(257,095)	0	0	0
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(41,276)	(41,276)	0	0	0
287932	415.894	RA - REC Sales Deferral - CA	(18,715)	(18,715)	0	0	0
137313	415.905	RA - REC Sales Deferral - OR - Current	0	0	0	0	0
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	0	0	0	0	0
137314	415.902	RA - REC Sales Deferral - UT - Current	0	0	0	0	0
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(4,309,106)	(4,309,106)	0	0	0
137315	415.903	RA - REC Sales Deferral - WA - Current	0	0	0	0	0
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(1,203,000)	(1,203,000)	0	0	0
137316	415.904	RA - REC Sales Deferral - WY - Current	0	0	0	0	0

287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(232,974)	(232,974)	0	0	0
137323	415.908	RA - Solar Feed-in Tariff Deferral - OR - Current	0	0	0	0	0
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(2,025,105)	(2,025,105)	0	0	0
287881	415.705	RA - Tax Revenue Requirement Adj - WY	(1,673)	(1,673)	0	0	0
287899	415.878	RA - UT Liquidation Damages	(239,091)	(239,091)	0	0	0
287878	415.406	RA - Utah ECAM	0	0	0	0	0
287906	415.863	RA - UT Subscriber Solar Program	(8,229)	(8,229)	0	0	0
287639	415.510	RA - WA Colstrip #3	(100,691)	(100,691)	0	0	0
287872	720.841	RA Amort - Tax PR Adj CA	0	0	0	0	0
287873	720.842	RA Amort - Tax PR Adj ID	0	0	0	0	0
287857	415.545	RA - WA Merwin Project	(61,703)	(61,703)	0	0	0
287874	720.843	RA Amort - Tax PR Adj OR	(678,813)	(678,813)	0	0	0
287875	720.844	RA Amort - Tax PR Adj UT	0	0	0	0	0
287877	720.846	RA Amort - Tax PR Adj WY	0	0	0	0	0
287918	705.400	RL - Injuries & Damages Reserve - OR	0	0	0	0	0
287848	320.281	RA - Post Retirement Settlement Loss	(2,859,935)	(2,859,935)	0	0	0
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(82,356)	(82,356)	0	0	0
287934	320.283	RA - Post Retirement Settlement Loss - CC -WY	(33,768)	(33,768)	0	0	0
287917	705.451	RL - Property Insurance Reserve - OR	(180,148)	(180,148)	0	0	0
287916	705.455	RL - Property Insurance Reserve - WY	(46,513)	(46,513)	0	0	0
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(50,301,132)	(50,301,132)	0	0	0
287886	415.837	RA - Frozen MTM	(41,773,405)	(41,773,405)	0	0	0
FERC 283 - Other							
287995	720.550	Accrued CIC Severance	0	0	0	0	0
287891	505.180	Accrued Insurance Premium Tax	0	0	0	0	0
287650	205.100	Coal Pile Inventory Adjustment	(473,638)	(473,638)	0	0	0
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	(522,265)	(522,265)	0	0	0
287460	720.800	FAS 158 Pension Liability	0	0	0	0	0
287661	425.360	Hermiston Swap	(1,341,196)	(1,341,196)	0	0	0
287750	425.310	Hydro Relicensing Obligation	0	0	0	0	0
287656	425.280	Joseph Settlement	(108,620)	(108,620)	0	0	0
287967	320.290	LT Prepaid IBEW 57 Pension Contribution	(322,659)	0	0	0	(322,659)
287609	105.241	Main SHL (Tax Int. - Tax Rent + Book Depreciation)	0	0	0	0	0
137507	210.185	Prepaid Aircraft Maintenance	0	0	0	0	0
137512	320.291	Prepaid IBEW 57 Pension Contribution - Current	0	0	0	0	0
287669	210.180	Prepaid Membership Fees	(2,804,352)	(2,804,352)	0	0	0
287909	210.195	Prepaid Surety Bond	(60,245)	(60,245)	0	0	0
287665	210.130	Prepaid Taxes - ID PUC	(132,523)	(132,523)	0	0	0
287662	210.100	Prepaid Taxes - OR PUC	(332,528)	(332,528)	0	0	0
287708	210.200	Prepaid Taxes - Property Taxes	(8,370,903)	0	0	(8,370,903)	0
287664	210.120	Prepaid Taxes - UT PUC	(1,033,503)	(1,033,503)	0	0	0
287908	210.190	Prepaid Water Rights	(320,247)	(320,247)	0	0	0

287927	100.110	RA - Solar ITC Basis Adjustment - Gross-up	(29,881)	(29,881)	0	0	0
287653	425.250	TGS Buyout	(23,980)	(23,980)	0	0	0
287770	120.205	Trapper Mining Stock Basis	(1,469,056)	(1,469,056)	0	0	0
287859	910.935	Unrealized Gain/Loss from Trading Securities	(233,496)	0	0	0	(233,496)
287965	415.836	Current Asset - Frozen MTM	(49,948)	(49,948)	0	0	0
287966	415.834	Noncurrent Asset - Frozen MTM	0	0	0	0	0
287492	-----	OR BETC - Purchased Credits - Non-Cash	(293,220)	(293,220)	0	0	0
Rounding			0	0			
Subtotal - p277			(657,526,736)	(647,302,808)	0	(8,370,903)	(1,853,025)
Less FASB 109 Above if not separately removed			(165,826,420)	(165,826,420)	0	0	0
Less FASB 106 Above if not separately removed			0	0	0	0	0
Total			(491,700,316)	(481,476,388)	0	(8,370,903)	(1,853,025)

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.

Total Transmission ADIT

(F)

(1,039,576,610)

(942,278,248)

(990,927,429)

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Justification

Severance accruals related to regular employment downsizing.
Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive).
Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination.
Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
Non-qualified deferred compensation plan under IRC Subsection 409A.
Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
Total unfunded pension liability as required under FAS 158.
Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.

Regulatory liability established to record OR Def NPC current portion.
Regulatory liability established to record WA Def NPC current portion.
Regulatory liability established to record OR REC's current portion.
Regulatory liability established to record UT REC's current portion.
Regulatory liability established to record WA REC's current portion.
Regulatory liability established to record CA solar Feed in Tariff reclass to current.
Regulatory liability established to record UT solar Feed in Tariff reclass to current.
Regulatory liability established to record current portion of regulatory liability for purchase of California greenhouse gas pollution emission allowances.
Regulatory liability established to record current portion of other regulatory liabilities.
Regulatory liability established as a balancing account for a pass-through benefit to Oregon customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
Regulatory liability established as a balancing account for a pass-through benefit to WA customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
Regulatory liability established to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
Regulatory liability established to record UT solar Feed in Tariff.
Regulatory liability established to record CA solar Feed in Tariff.
Regulatory liability established to record WA Def NPC.
Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.

Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State net operating loss carryforward for income tax purposes.
Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
Charitable contribution carryforward for state income tax purposes.
State net operating loss carryforward for income tax purposes.
Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
Oregon state income tax credit carryforward.
Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Idaho state income tax credit carryforward.
Colorado state income tax credit carryforward.
Arizona state income tax credit carryforward.
California state income tax credit carryforward.
Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
Accrued liability related to USA Power.
Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Accrued liability for royalty payments to the Mineral Management Service on coal production.
Valuation allowance against state tax credits that may not be realized before they expire.
Capital loss carryforward for income tax purposes pursuant to Internal Revenue Code Section 383.
Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
Accrued liability established to reserve for accounts receivable for which collection is not expected.
Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
Miscellaneous accrued liabilities related to Energy West Mining Company.
Miscellaneous accrued liabilities related to PacifiCorp.
Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance.
Current federal benefit of interest on corrections.
Current federal benefit of interest on position.
Current state benefit of interest on corrections.
Accrual to reserve for sales and use tax.
Advanced payments recognized for tax and not for book.
Reserve against receivable due from joint owners.
Accrued final reclamation expenditures for the Trapper mine.
To record unrealized gains/losses from the long term incentive plan.
Eagle Mountain contract liabilities not currently deductible for income tax purposes.
Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
Valuation allowance against items that may not be realized before they expire.
Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license. PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.

The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
Accrued liability established to reserve for accounts receivable for which collection is not expected.
Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.
Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015.
Accrued estimated liability for distribution projects that are estimated to not be recovered.
Miscellaneous accrued liabilities related to Energy West Mining Company.
Miscellaneous accrued liabilities related to PacifiCorp.
Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
Accrued liability for prepaid rents on company owned utility poles.
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 settlement obligations.
Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
Accrued liability for various reclamation costs for the site reclamation of the closed mines.
Accrued liability for royalty payments to the Mineral Management Service on coal production.
Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
Non-current federal benefit of interest on corrections.
Non-current federal benefit of interest on uncertain positions.
Non-current state benefit of interest on corrections.
Non-current state benefit of interest on uncertain positions.

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Justification

Depreciation on pollution control facilities.

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Justification

Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
Exclusion of ADIT from §1031 Exchange due pursuant to the income tax normalization rules.
Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
Regulatory liability related to removal costs.
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 related to hydro-relicensing costs transferred to plant-in-service.
Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
Book-tax difference for book depreciation.
Book-tax difference related to land sales.
Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
Book-tax basis difference for the capitalization of vehicle depreciation.
Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
PowerTax Report #257: Transmission Book Allocation Group.
PowerTax Report #257: Intangible Book Allocation Group.
PowerTax Report #257: General Book Allocation Group.
Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
Book-tax basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
Eagle Mountain contract liabilities not currently deductible for income tax purposes.
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 book purposes and are deductible for income tax purposes in the year paid and incurred.
PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established, CWIP Reserve.
Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.

PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
Current federal benefit of interest on corrections.
Book-tax difference for tax depreciation.
book-tax difference related to the disposition of capital assets.
Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
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.
Regulatory liability related to removal costs.
Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
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.
Reclass to separately state the exclusion of ADIT from §1031 Exchange pursuant to the income tax normalization rules.
Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC 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 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.
This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
Regulatory liability related to removal costs.
Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
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.
Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
Book-tax difference related to relicensing cost for Klamath Dam.

G

Justification

Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS.
Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA 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 disposition.
Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
Regulatory asset to record the pass-through benefit to Washington 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.
Balancing account to record the program costs for the conversion of metered mobile home parks to direct utility service.
Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates.
Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for reclass current portion of CA Deferred Excess NPC.
Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
Regulatory asset established for current portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.

Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
Regulatory asset established for current portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
Regulatory asset established for current portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
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.
Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
Regulatory asset established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
Regulatory asset established to track the recoverable expenses associated with pension liability.
Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO ₂ e of green house gas emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO ₂ e of green house gas (GHG) emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
The book-tax difference resulting from this regulatory asset.
Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
Book-tax difference associated with Pollution control project costs allocated to CA.

Book-tax difference associated with Pollution control project costs - ID.
Book-tax difference associated with Pollution control project costs - UT.
Book-tax difference associated with Pollution control project costs - WY.
SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
Regulatory asset established to reclass current portion of OR asset sale gain giveback.
Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback.
Black Cap Solar Project (Black Cap), a renewable resource, wherein PacifiCorp owns the project rights and the land under the facility, but leases the equipment.
Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year period for recovery in Oregon.
Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established as an offset to the increase in post-employment obligations.
Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
Reg Asset established to record Washington's portion of stock redemption costs.
Deferral of California prepaid renewable energy credit (REC) purchases in compliance with the Renewable Portfolio Standard (RPS).
Regulatory asset established for the current portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
Regulatory asset established for current portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
Regulatory asset established to capture the current portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
Regulatory asset established for the current portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.

Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
Regulatory asset established for the current portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns.
Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM).
Regulatory asset established for the UT Subscriber Solar Program.
Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
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 Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
Regulatory liability established to record changes in control (CIC) severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees.
Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums.
Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement.
Total unfunded pension liability as required 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 amortized over the remaining life of the plant.
Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID.
Book - tax difference on prepaid account for any major overhaul and amortization.
Prefunded contributions to Local 57 pension fund are recorded as prepaid expense.
Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the period of coverage. Moved from 2014 account 137513.
Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
Book-tax difference associated with the timing of deductibility of property taxes.
Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page 263, Col (i)	Allocator	Allocated Amount
Plant Related			Net Plant Allocator	
	Real Property	136,315,479		
	Possessory taxes	480,993		
1	Total Plant Related	136,796,472	25.1543%	34,410,166
Labor Related			Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	7.8816%	0
Other Included			Net Plant Allocator	
	Annual Report	70,261		
3	Total Other Included	70,261	25.1543%	17,674
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	136,866,733		34,427,840
Currently Excluded				
	Local Franchise	31,829,699		
	Montana Energy License	241,715		
	Montana Wholesale Energy	172,224		
	Idaho Generation Tax (KWh)	37,280		
	Oregon Department of Energy	1,247,564		
	Wyoming Wind Generation Tax	1,738,070		
	Washington Public Utility Tax	13,134,413		
	Other (Navajo Nation, Business & Occupation, Other)	34,610		
5	Subtotal Excluded Taxes	48,435,575		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	<u>185,302,308</u>		
7	Total Other Taxes			
	114.14c	<u>185,302,308</u>		
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			3,579,420
2	Pole Attachments - Transmission Related			191,238
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related			952,355
5	Miscellaneous General Revenues		detail below	310,409
6	Account 454 subtotal		(Sum Lines 1-5)	5,589,191
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	23,548,070
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	120,928,143
10	Facilities Charges including Interconnection Agreements	Note 2		2,255,619
11	Transmission maintenance revenue		Account 456.2	374,060
12	Account 456 subtotal		(Sum Lines 7-11)	147,105,893
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	152,695,083

Detail for selected items above

Miscellaneous General Revenues

Rents - General	282,949
One Utah Center and North Temple office subleases	2,880,365
Parking Rent: Lloyd Center, Portland, Oregon	732,419
Rents - Common Affiliate - Kern River	28,822
Rents - non Common	13,873
Total Miscellaneous General Revenue	3,938,428
Wages & Salary Allocator	7.88%
Total Allocated Miscellaneous General Revenue	310,409

Distribution Underbuild

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

Notes

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

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

Return and Taxes with 100 Basis Point increase in ROE					
A	100 Basis Point increase in ROE and Income Taxes			Appendix A input: Line 127 + Line 137 from below	370,018,488
B	100 Basis Point increase in ROE				1.00%
Return Calculation					
			Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	49.26%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	50.72%
120	Debt Cost	Long Term Debt Cost = $\frac{\text{Long Term Debt Cost}}{\text{Net Proceeds Long Term Debt}}$		(Line 103 / Line 96)	5.12%
121	Preferred Cost	Preferred Stock cost = $\frac{\text{Preferred Dividends}}{\text{Total Preferred Stock}}$		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.52%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.48%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	8.00%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	262,150,944
Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate				35.00%
129	SIT = State Income Tax Rate or Composite				4.54%
130	p = percent of federal income tax deductible for state purposes			Per state tax code	0.00%
131	T	$T = 1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$			37.95%
132	CIT = $T / (1 - T)$				61.16%
133	$1 / (1 - T)$				161.16%
ITC Adjustment					
134	Amortized Investment Tax Credit			Attachment 5	(1,196,440)
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131)))	(1,928,218)
136	Income Tax Component =	$CIT = (T/(1-T)) * \text{Investment Return} * (1-(WCLTD/R)) =$			109,795,762
137	Total Income Taxes				107,867,544

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

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

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Footnotes			Details/Notes	
Line #	Description	Source	Year	Balance		
Calculation of Transmission Plant In Service						
1	December	206.58b	2014	5,387,870.877		
2	January	Monthly Balances	2015	5,392,877.518		
3	February	Monthly Balances	2015	5,418,826.536		
4	March	Monthly Balances	2015	5,443,960.812		
5	April	Monthly Balances	2015	5,461,300.078		
6	May	Monthly Balances	2015	5,515,178.923		
7	June	Monthly Balances	2015	5,618,830.963		
8	July	Monthly Balances	2015	5,822,012.911		
9	August	Monthly Balances	2015	5,827,889.080		
10	September	Monthly Balances	2015	5,844,928.037		
11	October	Monthly Balances	2015	5,855,377.709		
12	November	Monthly Balances	2015	5,874,056.332		
13	December	207.58g	2015	5,910,756.444		
15	Transmission Plant In Service	(sum lines 1-13) /13	(Note M)	True-up	5,682,605.094	Appendix A input
Calculation of Distribution Plant In Service						
15	December	206.75b	2014	6,190,391.727		
16	January	Monthly Balances	2015	6,200,981.777		
17	February	Monthly Balances	2015	6,217,287.882		
18	March	Monthly Balances	2015	6,231,346.826		
19	April	Monthly Balances	2015	6,253,141.720		
20	May	Monthly Balances	2015	6,292,943.659		
21	June	Monthly Balances	2015	6,276,707.226		
22	July	Monthly Balances	2015	6,292,971.875		
23	August	Monthly Balances	2015	6,306,107.318		
24	September	Monthly Balances	2015	6,339,607.746		
25	October	Monthly Balances	2015	6,354,918.598		
26	November	Monthly Balances	2015	6,369,482.699		
27	December	206.75g	2015	6,401,275.118		
28	Distribution Plant In Service	(sum lines 15-27) /13		True-up	6,284,389.397	
Calculation of Intangible Plant In Service						
29	December	204.5b	2014	880,195.124		
30	December	204.5g	2015	876,732.474		
19	Intangible Plant In Service	(sum lines 29 & 30) /2	(Note N)	True-up	878,463.799	Appendix A input
Calculation of General Plant In Service						
32	December	206.99b	2014	1,445,031.807		
33	December	207.99g	2015	1,173,341.617		
18	General Plant In Service	(sum lines 32 & 33) /2	(Note N)	True-up	1,309,186.712	Appendix A input
Calculation of Production Plant In Service						
35	December	204.46b	2014	11,922,598.581		
36	January	Monthly Balances	2015	11,922,535.627		
37	February	Monthly Balances	2015	11,921,517.771		
38	March	Monthly Balances	2015	11,927,578.513		
39	April	Monthly Balances	2015	11,981,153.737		
40	May	Monthly Balances	2015	12,012,543.773		
41	March	Monthly Balances	2015	12,109,832.500		
42	April	Monthly Balances	2015	12,118,399.448		
43	August	Monthly Balances	2015	12,132,203.767		
44	September	Monthly Balances	2015	12,125,693.776		
45	October	Monthly Balances	2015	12,159,104.572		
46	November	Monthly Balances	2015	12,283,910.911		
47	December	204.46g	2015	12,154,489.265		
48	Production Plant In Service	(sum lines 35-47) /13		True-up	12,059,350.942	
49	Electric Plant Sold	206.102g			2,021,782	
6	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-up	26,216,017.725	Appendix A input

PacifiCorp
Attachment 5 - Cost Support

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Notes			
Calculation of Transmission Accumulated Depreciation							
	Source	Year	Balance				
51	December	Prior year 219.25c	2014	1,432,003,537	-		
52	January	Monthly Balances	2015	1,437,763,058	-		
53	February	Monthly Balances	2015	1,443,887,032	-		
54	March	Monthly Balances	2015	1,449,676,947	-		
55	April	Monthly Balances	2015	1,456,943,807	-		
56	May	Monthly Balances	2015	1,460,250,513	-		
57	June	Monthly Balances	2015	1,467,806,526	-		
58	July	Monthly Balances	2015	1,474,516,057	-		
59	August	Monthly Balances	2015	1,479,913,762	-		
60	September	Monthly Balances	2015	1,482,036,912	-		
61	October	Monthly Balances	2015	1,490,478,837	-		
62	November	Monthly Balances	2015	1,497,897,948	-		
63	December	219.25c	2015	1,503,737,225	-		
25	64	Transmission Accumulated Depreciation	(sum lines 51-63)/13	(Note M)	True-up	1,468,207,066	Appendix A input
Calculation of Distribution Accumulated Depreciation							
	Source	Year	Balance				
65	December	Prior year 219.26c	2014	2,479,873,031	-		
66	January	Monthly Balances	2015	2,488,079,212	-		
67	February	Monthly Balances	2015	2,495,843,104	-		
68	March	Monthly Balances	2015	2,503,741,530	-		
69	April	Monthly Balances	2015	2,512,053,287	-		
70	May	Monthly Balances	2015	2,519,591,595	-		
71	June	Monthly Balances	2015	2,526,983,224	-		
72	July	Monthly Balances	2015	2,533,638,026	-		
73	August	Monthly Balances	2015	2,541,131,062	-		
74	September	Monthly Balances	2015	2,556,839,078	-		
75	October	Monthly Balances	2015	2,565,016,180	-		
76	November	Monthly Balances	2015	2,572,721,217	-		
77	December	219.26c	2015	2,581,141,819	-		
78	78	Distribution Accumulated Depreciation	(sum lines 65-77)/13		True-up	2,528,880,951	
Calculation of Intangible Accumulated Depreciation							
	Source	Year	Balance				
79	December	Prior year 200.21c	2014	555,584,758	-		
80	December	200.21c	2015	559,800,280	-		
8	81	Accumulated Intangible Depreciation	(sum lines 79 & 80)/2	(Note N)	True-up	557,692,519	Appendix A input
Calculation of General Accumulated Depreciation							
	Source	Year	Balance				
82	December	Prior year 219.28c	2014	580,388,319	-		
83	December	219.28c	2015	418,947,737	-		
26	84	Accumulated General Depreciation	(sum lines 82 & 83)/2	(Note N)	True-up	499,668,028	Appendix A input
Calculation of Production Accumulated Depreciation							
	Source	Year	Balance				
85	December	Prior year 219.20 through 219.24	2014	3,902,924,345	-		
86	January	Monthly Balances	2015	3,936,028,308	-		
87	February	Monthly Balances	2015	3,968,682,567	-		
88	March	Monthly Balances	2015	4,002,162,557	-		
89	April	Monthly Balances	2015	4,015,954,250	-		
90	May	Monthly Balances	2015	4,044,986,076	-		
91	June	Monthly Balances	2015	4,054,238,450	-		
92	July	Monthly Balances	2015	4,084,919,114	-		
93	August	Monthly Balances	2015	4,115,274,561	-		
94	September	Monthly Balances	2015	4,141,818,345	-		
95	October	Monthly Balances	2015	4,171,984,932	-		
96	November	Monthly Balances	2015	4,191,203,285	-		
97	December	219.20 through 219.24	2015	4,061,975,025	-		
98	98	Production Accumulated Depreciation	(sum lines 85-97)/13		True-up	4,053,217,832	
7	99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	True-up	8,549,973,877	Appendix A input
100	100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		True-up	9,107,666,396	

PacifiCorp
Attachment 5 - Cost Support

Materials & Supplies

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount
39	Undistributed Stores Expense (Note N)	Prior Year	227.16c	0
		Current Year	227.16c	0
		Appendix A Input	True-up	0 beg-of-year and end-of-year average
42	Construction Materials & Supplies (Note N)	Prior Year	227.5c	111,221,100
		Current Year	227.5c	134,703,542
		Appendix A Input	True-up	122,962,321 beg-of-year and end-of-year average
45	Transmission Materials & Supplies (Note N)	Prior Year	227.8c	490,752
		Current Year	227.8c	653,625
		Appendix A Input	True-up	572,189 beg-of-year and end-of-year average

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission related portion	Appendix A Input	Details
133	Amortized Investment Tax Credit Utility Investment Tax Credit Adj. - Net (411.4)		114.19c	(4,756,408)	25.15%	(1,196,440)	Net Plant Allocator
		Rate Base Adjustment					
		Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base					
35	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current beg of year balance	266 footnotes	748,926			
		Current end of year balance	266 footnotes	375,732			
		Average		562,329	25.15%	141,450	(enter negative in Appendix A)

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
23	Land Held for Future Use (Notes B & L)	Prior Year	214.47d	23,319,217	3,657,534	19,661,683	Detail for transmission-related value on Attachment 12
		Current Year	214.47d	23,319,217	3,657,534	19,661,683	Detail for transmission-related value on Attachment 12
		Appendix A Input	True-up		3,657,534		beg-of-year and end-of-year average

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
63	Excluded Membership Dues Expense	Centre for Energy Advancement through Technological Innovation (CEATI)	component of 335 Ln 1b	47,300	
		National Automated Clearinghouse Association (NACHA)	component of 335 Ln 1b	8,000	
		National Coal Transportation Association	component of 335 Ln 1b	1,600	
		National Electric Energy Testing Research and Application Center	component of 335 Ln 1b	85,250	
		National Joint Utilities	component of 335 Ln 1b	10,500	
		Northwest Energy Efficiency Council	component of 335 Ln 1b	2,000	
		Total	(Note C)	Appendix A Input	154,650
58	PBOP Fixed PBOP expense Actual PBOP expense Adjusted total (Current year actual)	Annual Update Informational Filing	Attachment 17	(8,999,649)	
		Appendix A Input	True-up	0	Authorized Filled Expense minus Actual Expense
70	Property Insurance Property Insurance Account 924 (Note F)		323.185b	15,938,310	
		Appendix A Input		15,938,310	

PacifiCorp
Attachment 5 - Cost Support

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission Related Appendix A Input	Non-transmission Related	Details
Directly Assigned A&G					
Specific Transmission related Regulatory Expenses					
Federal Energy Regulatory Commission:					
Annual Fee	350.37d	1,738,787	1,738,787		
Annual Fee - hydro	350.38d	2,362,642		2,362,642	
Transmission Rate Case	350.39d	175,117	175,117		
Other Regulatory	350.40d	642,175	311,253	330,922	
67 Total	sum	4,918,721	2,225,197	2,693,564	

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Safety Related Appendix A Input	Non-safety Related	Details
Directly Assigned A&G					
68	General Advertising Exp Account 930.1 - Safety-related Advertising	323.191b	319	0	319 Based on FERC 930.1 download

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Education & Outreach Appendix A Input	Other	Details
Directly Assigned A&G					
71	General Advertising Exp Account 930.1 - Education and Outreach	323.191b	319	0	319 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	321.112b	215,664,453	(568,976)	215,095,477
Adjustment for Ancillary Services Accounts 561-561.5					
	(561.1) Load Dispatching	321.84b	0		
	(561.1) Load Dispatch-Reliability	321.85b	0		
	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,818,716		
	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services	321.88b	2,106,756		
	(561.5) Reliability, Planning and Standards Development	321.89b	1,326,587		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,252,059	0	10,252,059 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	321.96b	148,425,345	0	148,425,345

Facility Credits under Section 30.9 of the OATT

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount	Description & Documentation
Net Revenue Requirement			
166	Facility Credits under Section 30.9 of the OATT	0	Appendix A Input
168	Interest on Network Upgrade Facilities	1,520,803	Appendix A Input

PacifiCorp
Attachment 5 - Cost Support

Other adjustments to rate base

Index A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
Network Upgrade Balance				
		Prior Year	Enter negative	(52,282,848)
		Current Year	Enter negative	(35,613,530)
50	Network Upgrade Balance	(Note N)	Appendix A input True-up	(43,948,189) beg-of-year and end-of-year average

Depreciation Expense

Index A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total
Transmission Plant				
	Depreciation expense (403)	(Note H)	336.7b	99,238,672
	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	99,238,672 Appendix A Input
General Plant				
	Depreciation expense (403)	(Note H)	336.10b	39,308,259
	Amortization of limited term electric plant (404)	(Note H)	336.10d	1,358,159
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	40,666,418 Appendix A Input
Intangible plant				
	Amortization of limited term electric plant (404)	(Note H)	336.1d	36,050,777
	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	36,050,777 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

Index A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
	Generating Plant Liquidated Damages-WY (detail below)		232.29e	
	Lake Side Settlement			27,331
	Goodnoe Hills Settlement			21,250
	Wyoming 2013 Settlement (Naughton Plant)			5,708
	Generating Plant Liquidated Damages-UT (detail below)		232.30e	
	Utah 2013 EBA Settlement (Naughton Plant)			35,000
61	Total		sum	89,288 Appendix A Input

PacifiCorp
Attachment 6 - Estimate and Reconciliation Worksheet

Instruction Summary

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

Worksheet

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

	Plant In Service										CWP	(L)	Plant In Service				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)			(K)	(M)	(N)	(O)	
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Transmission CWP	Weighting	Other Transmission PIS	0	Other Transmission PIS
	Other Transmission PIS (Excl Energy Gateway)	Energy Gateway Segment B	Energy Gateway Segment C	Energy Gateway Segment D	Energy Gateway Segment E	Energy Gateway Segment F	Energy Gateway Segment G	Energy Gateway Segment H	Energy Gateway Segment H	Energy Gateway Total (Segments B-H)	Transmission CWP (Gateway only)		Amount (A x L)	Amount (J x L)	(M / 13)		
CWP Balance Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-	-	13	-	-	-	-
Jan	-	-	-	-	-	-	-	-	-	-	-	-	12	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-	11	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-	-	-	-	9	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	-	7	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	6	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	-	5	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
New Transmission Plant Additions and CWP (weighted by months in service)																	

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

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

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

PacifiCorp
Attachment 8 - Depreciation Rates
Applied Depreciation Rates by State - 2015

Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.27%
2	352	Structures and Improvements															1.42%
3	353	Station Equipment															1.74%
4	353.7	Supervisory Equipment															1.74%
5	354	Towers and Fixtures															1.53%
6	355	Poles and Fixtures															2.18%
7	356	Overhead Conductors and Devices															1.88%
8	356.2	Clearing & Grading															1.88%
9	357	Underground Conduit															1.60%
10	358	Underground Conductors and Devices															1.66%
11	359	Roads & Trails															1.32%
12		Unclassified Transmission															1.76%
13	389.2	Land Rights		0.00%		0.00%		0.00%	85,283.38	2.03%	74,314.75	1.98%		0.00%	4,867.64	1.17%	
14	390	Structures and Improvements	79,400,430.78	1.86%	12,923,250.28	2.52%	3,309,074.45	1.71%	92,078,077.88	1.53%	10,793,098.90	1.95%	385,400.84	1.51%	12,577,503.43	1.65%	
15	390.3	Structures and Improvements - Office Panels															6.67%
16	391	Office Furniture and Equipment															5.00%
17	391.2	Office Furniture and Equipment - Personal Computers															20.00%
18	393	Store Equipment															4.00%
19	394	Tools, Shop and Garage Equipment															4.17%
20	395	Laboratory Equipment															5.00%
21	397	Communication Equipment															4.30%
22	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
23	398	Miscellaneous Equipment															5.00%
24		Unclassified General	1,990,865.02	3.59%	359,704.38	4.21%	125,902.54	3.83%	3,685,908.48	3.42%	1,253,494.95	4.66%	24,006.79	1.93%	239,062.53	3.17%	
25	302	Franchises and Consents															6.43%
26	303	Miscellaneous Intangible Plant															3.54%
27	390.1	Leasehold Improvements - Gen															5.46%

Notes

- 1 Depreciation Rates shown in rows 1 through 24 were approved by each of the Company's respective state jurisdictions during the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 15 through 20, 22, and 23) 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 25 through 27) are composite rates based on the 13 month average balance divided into the 2015 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations, Gas Plant Intangibles, and Mining Intangibles.

PacifiCorp
Attachment 9a - Load Divisor for Projection

Column	OATT (Part III - Network Service) - Average of current year and prior two years															Total NFO	
	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14		f15
Customer Class	PacifiCorp NFS (see note)	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 370	BPA Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Noble Americas/ (Sempra) NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	Exelon NFO SA 789	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	
RS / SA																	
Jan	8,529	5.21	3.37	26.32	1.29	0.21	8.68	19.95	0.27	49.40	-	-	4.16	3.07	-	-	122
Feb	8,268	6.20	3.33	28.61	1.36	0.25	21.46	19.76	0.60	50.70	-	-	7.66	2.86	-	-	143
March	7,752	6.04	3.23	25.52	1.16	0.22	13.88	19.42	1.04	44.43	0.01	-	4.61	2.76	-	-	122
April	7,379	5.50	3.14	21.70	0.90	0.01	11.51	19.85	0.42	39.83	0.25	0.84	5.24	0.54	-	-	110
May	7,931	4.85	2.84	10.83	0.35	0.14	10.10	21.60	0.26	40.10	0.48	2.19	5.56	2.16	-	-	101
Jun	9,787	5.29	3.37	12.24	0.34	0.10	13.59	25.00	0.22	48.48	0.48	3.24	4.81	4.00	-	-	121
Jul	10,434	5.60	3.62	14.09	0.37	0.03	10.92	28.01	0.24	48.68	0.63	3.30	4.96	3.03	49.48	82.00	253
Aug	9,603	5.93	3.46	13.23	0.33	0.11	9.74	25.16	0.22	55.39	0.62	2.88	5.37	2.91	38.28	84.00	248
Sept	8,748	5.93	2.85	9.91	0.26	0.12	8.42	22.24	0.40	49.61	0.47	2.42	5.36	2.65	57.48	76.00	244
Oct	7,527	5.34	3.00	14.83	0.19	0.27	9.58	20.98	0.40	34.30	0.19	1.03	6.10	2.50	39.03	73.00	211
Nov	8,347	5.80	3.04	25.41	1.14	0.37	16.78	20.36	0.58	47.72	-	-	6.73	2.30	42.17	99.00	271
Dec	8,870	5.48	3.35	29.28	1.41	0.23	20.62	20.25	0.43	51.94	-	-	6.92	2.40	26.15	110.00	278
Total	103,176	67.17	38.60	231.97	9.10	2.06	155.28	260.58	5.08	560.58	3.13	15.90	67.48	31.18	252.57	524.00	2,225
Avg 12CP	8,598	5.60	3.22	19.33	0.76	0.17	12.94	21.72	0.42	46.72	0.26	1.33	5.62	2.60	21.05	43.67	185

Other Service				
j1	j2	j3	j4	j5
UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Power Administration OS RS 262/263	APS OS RS 436
381	100	72	339	-
328	79	78	306	-
310	69	82	285	-
307	54	71	262	-
400	102	89	316	-
640	166	137	299	-
677	185	124	305	-
611	160	102	331	-
592	142	104	320	-
420	91	87	260	-
367	85	72	296	-
427	91	96	326	-
5,461	1,325	1,114	3,645	-
455	110	93	304	-

Column	OATT (Part II Long-Term Firm Point-to-Point Transmission Service) - Projection																				Total LTP			
	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20		g21	g22	g
Customer Class	PacifiCorp LTP	Black Hills, Inc. LTP	BPA LTP	BPA LTP	Idaho Power LTP	Iberdrola LTP	Thermo No. 1 LTP	Powerex LTP	NextEra LTP	Water & Electric Board LTP	State of SD LTP	Sacramento Municipal Utility District LTP	Salt River Project LTP	Enel Cove Fort LLC LTP	Olene KBG LLC LTP	Basin Electric LTP	Losses LTP	Powerex LTP	Powerex LTP	Powerex LTP	Powerex LTP	Powerex LTP	Powerex LTP	
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 279	SA 568	SA 169	SA 733	SA 775/780	SA 779	SA 751	SA 809	SA 706	SA 766	SA 818	-	SA 700	SA 701	SA 702	748	749		
Jan	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545	
Feb	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545	
March	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545	
April	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545	
May	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545	
Jun	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729	
Jul	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729	
Aug	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729	
Sept	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729	
Oct	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729	
Nov	2,534	50	18	56	-	30	11	80	74	25	4	30	25	25	50	24	135	67	67	66	50	150	3,571	
Dec	2,534	50	18	56	-	30	11	80	74	25	4	30	25	25	50	24	135	67	67	66	50	150	3,571	
Total	30,883	600	216	672	375	360	132	960	793	300	48	360	300	175	600	288	1,649	804	804	792	600	1,800	43,511	
Avg 12CP	2,574	50	18	56	31	30	11	80	66	25	4	30	25	15	50	24	137	67	67	66	50	150	3,626	

Total OS
891
790
747
694
907
1,243
1,291
1,204
1,159
858
820
941
11,544
962

Network & OS	1% growth	Behind-the-Meter	Network Load	Divisor
9,543	9,640	213	9,853	13,398
9,201	9,295	210	9,505	13,050
8,621	8,710	290	9,000	12,545
8,183	8,267	248	8,515	12,060
8,940	9,032	258	9,290	12,835
11,151	11,266	320	11,585	15,314
11,978	12,101	325	12,426	16,155
11,055	11,168	311	11,479	15,208
10,152	10,257	337	10,594	14,323
8,595	8,684	261	8,945	12,674
9,439	9,535	216	9,751	13,322
10,089	10,192	212	10,494	13,975
116,945	118,147	3,202	121,349	164,860
9,745	9,846	267	10,112	13,738

PacifiCorp
Attachment 9a1 - Load (Current Year)

2015

Column			OATT (Part III - Network Service)									
Customer Class	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9
RS / SA			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Noble Americas/ (Sempra) SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347
Jan	2	18	8,309	4.55	3.36	25.21	1.40	0.35	25.82	16.47	0.29	43.89
Feb	23	8	8,038	5.81	3.17	26.38	1.17	0.35	45.86	15.18	0.38	47.78
March	4	8	7,837	6.12	3.01	27.31	1.19	0.35	27.59	14.99	1.03	47.76
April	15	8	7,417	5.07	3.19	24.54	0.73	-	24.31	16.85	0.26	36.27
May	31	18	7,491	4.06	3.20	12.80	0.28	0.42	16.39	18.62	0.25	33.73
Jun	29	16	10,618	5.40	3.42	13.75	0.37	0.29	39.67	21.96	0.23	57.49
Jul	2	16	10,481	5.07	3.73	15.64	0.38	0.03	32.12	22.43	0.21	48.63
Aug	13	16	9,603	6.66	3.11	12.60	0.34	0.25	29.09	20.79	0.24	57.19
Sept	1	16	8,712	6.43	2.85	10.07	0.32	-	24.68	20.33	0.20	50.72
Oct	1	17	7,824	4.90	2.79	10.17	0.28	0.42	16.86	19.35	0.67	32.10
Nov	30	18	8,550	5.49	2.98	26.51	1.05	0.36	26.91	17.74	0.28	46.65
Dec	28	18	8,290	5.43	3.27	25.34	1.49	0.34	29.55	15.50	0.26	44.74
Total			103,170	65	38	230	9	3	339	220	4	547

Column			Other Service					
Customer Class	Day	Time	j1	j2	j3	j4	j5	j
RS / SA			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	WAPA OS RS 262/RS 263	APS OS RS 436	Total OS
Jan	2	18	377	93	79	338	-	888
Feb	23	8	326	74	77	252	-	728
March	4	8	358	65	68	267	-	758
April	15	8	365	39	89	209	-	703
May	31	18	394	78	99	282	-	852
Jun	29	16	787	172	170	321	-	1,450
Jul	2	16	768	176	146	283	-	1,373
Aug	13	16	697	144	139	344	-	1,323
Sept	1	16	677	128	134	311	-	1,250
Oct	1	17	537	119	101	308	-	1,065
Nov	30	18	417	78	72	254	-	822
Dec	28	18	442	81	101	294	-	919
Total			6,146	1,246	1,275	3,463	-	12,130

f10	f11	f12	f13	f
USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	Exelon/ Constellation NFO SA 789	Total NFO
0.01	0.00	5.14	3.07	130
0.01	0.00	11.63	2.86	161
0.01	-	6.38	2.76	139
0.17	1.67	7.76	0.54	121
0.34	0.72	7.69	2.16	101
0.18	3.47	8.59	4.00	159
0.61	3.28	8.56	3.03	144
0.62	3.02	9.21	2.91	146
0.51	2.72	9.39	2.65	131
0.27	1.98	10.43	2.50	103
0.01	0.00	11.60	2.30	142
0.00	0.01	11.78	2.40	140
3	17	108	31	1,615

PacifiCorp
Attachment 9a2 - Load (One Year Prior)

2014

Column			OATT (Part III - Network Service)									
Customer Class	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9
RS / SA			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 370	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Noble Americas/ (Sempra) NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347
Jan	6	8	8,455	6.10	3.33	24.93	1.24	0.29	0.07	18.01	0.23	53.59
Feb	6	8	8,712	7.07	3.26	37.74	1.71	0.42	16.56	19.44	0.24	58.21
March	18	8	7,640	6.55	3.13	21.96	1.11	-	13.97	19.36	0.81	40.15
April	1	8	7,381	5.83	3.17	18.88	1.01	0.03	0.57	18.84	0.78	41.16
May	28	15	8,198	5.41	2.61	10.49	0.40	-	0.08	19.57	0.21	45.27
Jun	24	17	8,909	5.03	3.09	10.53	0.32	0.03	0.84	21.82	0.15	37.65
Jul	14	16	10,314	6.13	3.16	12.27	0.41	0.03	0.56	23.48	0.30	45.29
Aug	11	16	9,635	5.58	3.70	15.55	0.34	0.09	0.05	24.02	0.23	53.74
Sept	17	16	8,718	5.51	2.88	9.93	0.15	0.29	0.18	21.05	0.80	40.70
Oct	6	16	7,245	5.27	3.05	10.82	0.29	0.38	11.82	21.67	0.28	31.77
Nov	17	8	8,301	6.36	2.94	26.19	1.22	0.48	21.09	18.09	0.28	47.83
Dec	30	19	8,870	4.83	3.38	29.68	1.55	-	32.12	19.29	0.32	54.72
Total			102,378	70	38	229	10	2	98	245	5	550

Column			Other Service					
Customer Class	Day	Time	j1	j2	j3	j4	j5	j
RS / SA			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administratio n OS 263	APS OS RS 436	Total OS
Jan	6	8	354	92	71	328	-	845
Feb	6	8	352	84	79	330	-	845
March	18	8	292	74	91	285	-	742
April	1	8	252	52	71	299	-	674
May	28	15	442	118	72	298	-	931
Jun	24	17	527	144	111	275	-	1,057
Jul	14	16	630	192	92	308	-	1,223
Aug	11	16	587	164	89	301	-	1,141
Sept	17	16	527	145	96	336	-	1,104
Oct	6	16	383	98	79	243	-	803
Nov	17	8	329	96	72	314	-	810
Dec	30	19	400	86	78	342	-	906
Total			5,075	1,345	1,001	3,659	-	11,079

f10	f11	f12	f
USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	Total NFO
0.00	0.00	3.17	111
0.01	-	3.69	148
0.01	-	2.83	110
0.29	0.00	2.73	93
0.55	2.98	3.42	91
0.62	2.85	3.55	86
0.62	3.34	3.97	100
0.63	2.91	4.28	111
0.36	1.65	4.52	88
0.29	1.12	4.66	91
0.00	0.00	5.11	130
0.01	0.00	5.38	151
3	15	47	1,311

PacifiCorp
Attachment 9a3 - Load (Two Years Prior)

2013

Column			OATT (Part III - Network Service)									
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9
Customer Class	Day	Time	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clark PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Noble Americas NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347
RS / SA	Day	Time										
Jan	14	18	8,825	4.98	3.41	28.83	1.22	-	0.13	25.37	0.28	50.71
Feb	11	8	8,052	5.72	3.55	21.72	1.19	-	1.96	24.66	1.17	46.12
March	4	8	7,780	5.45	3.56	27.28	1.19	0.31	0.07	23.91	1.29	45.38
April	9	8	7,338	5.60	3.07	21.69	0.96	-	9.64	23.86	0.22	42.05
May	14	16	8,106	5.09	2.70	9.21	0.38	-	13.83	26.60	0.31	41.30
Jun	28	16	9,833	5.45	3.58	12.43	0.33	-	0.28	31.24	0.27	50.31
Jul	1	16	10,507	5.61	3.96	14.36	0.34	0.03	0.08	32.12	0.19	52.13
Aug	19	15	9,571	5.54	3.57	11.54	0.31	-	0.08	30.66	0.20	55.24
Sept	5	16	8,816	5.85	2.82	9.72	0.30	0.08	0.39	25.34	0.20	57.40
Oct	30	8	7,512	5.87	3.16	23.50	-	-	0.07	21.94	0.24	39.02
Nov	21	18	8,190	5.54	3.19	23.51	1.15	0.29	2.33	25.25	1.19	48.69
Dec	9	18	9,451	6.19	3.38	32.80	1.20	0.37	0.18	25.95	0.73	56.35
Total			103,981	67	40	237	9	1	29	317	6	585

Column			Other Service					j
			j1	j2	j3	j4	j5	
Customer Class	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Deseret OS 263	Deseret OS RS 436	Total OS
RS / SA	Day	Time						
Jan	14	18	411	114	65	350	-	941
Feb	11	8	307	78	78	335	-	798
March	4	8	280	70	87	304	-	741
April	9	8	305	70	54	277	-	706
May	14	16	364	109	95	368	-	936
Jun	28	16	607	184	129	302	-	1,222
Jul	1	16	632	186	135	325	-	1,278
Aug	19	15	550	172	77	349	-	1,148
Sept	5	16	572	155	83	313	-	1,124
Oct	30	8	341	57	79	228	-	705
Nov	21	18	355	81	74	320	-	829
Dec	9	18	438	106	109	343	-	997
Total			5,161	1,383	1,066	3,814	-	11,424

f10	f11	f12	f
USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	Total NFO
0.00	0.00	-	115
0.00	0.00	-	106
0.01	0.00	-	108
0.29	0.86	-	108
0.55	2.88	-	103
0.64	3.39	2.28	110
0.64	3.27	2.37	115
0.62	2.70	2.62	113
0.53	2.88	2.17	108
0.00	0.00	3.21	97
0.00	0.00	3.49	115
0.00	0.00	3.59	131
3	16	20	1,329

PacifiCorp
Attachment 9b - Load Divisor for True up
2015

Column		OATT (Part III - Network Service)																	f
Customer Class	RS / SA	Day	Time	PacifiCorp NFO	BPA Yakama NFO SA 328	BPA Gazlow NFO SA 229	BPA Clark PUD NFO SA 235	BPA Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 428	Noble Americas/ (Sempra) NFO SA 299	Bash Electric NFO SA 305	Black Hills NFO SA 317	USBR NFO SA 596	WAPA NFO SA 175	Iberdrola NFO SA 742	Exelon/ Constellation NFO SA 789	Total NFO	
																			e
Jan	2	18	8:20	4.55	3.36	25.21	1.40	0.35	25.82	16.47	0.29	43.89	0.01	0.00	5.14	3.07	130		
Feb	23	8	8:08	5.81	3.17	26.38	1.17	0.35	45.86	15.18	0.38	47.78	0.01	0.00	11.63	2.86	161		
March	4	8	7:57	6.12	3.01	27.31	1.19	0.35	27.59	14.99	1.03	47.76	0.01	-	6.38	2.76	139		
April	15	8	7:41	5.07	3.19	24.54	0.73	-	24.31	16.85	0.26	36.27	0.17	1.67	7.76	0.54	121		
May	31	18	7:49	4.06	3.20	12.80	0.28	0.42	16.39	18.62	0.25	33.73	0.34	0.72	7.69	2.16	101		
Jun	29	18	10:18	5.40	3.42	13.75	0.37	0.29	39.67	21.96	0.23	57.49	0.18	3.47	8.59	4.00	159		
Jul	2	16	10:40	5.07	3.73	15.64	0.39	0.03	32.12	22.43	0.21	48.63	0.61	3.28	8.56	3.03	144		
Aug	13	16	9:40	6.66	3.11	12.40	0.34	0.25	29.09	20.79	0.24	51.19	0.62	3.02	9.21	2.91	146		
Sept	1	16	8:12	6.43	2.85	10.07	0.32	-	24.68	20.33	0.20	50.72	0.51	2.72	9.39	2.65	131		
Oct	1	17	7:24	4.90	2.79	10.17	0.28	0.42	16.86	19.35	0.67	32.10	0.27	1.98	10.43	2.50	103		
Nov	30	18	8:50	5.49	2.98	26.51	1.05	0.36	26.91	17.74	0.28	46.65	0.01	0.00	11.60	2.30	142		
Dec	28	18	8:20	5.43	3.27	25.34	1.49	0.34	29.55	15.50	0.36	44.74	0.00	0.01	11.78	2.40	140		
Total			103,170	64.96	38.99	230.33	8.99	3.14	338.82	220.21	4.30	548.95	2.72	16.88	108.16	31.18	1,815		
Avg 12CP			8,597	5.41	3.17	19.19	0.75	0.26	28.24	18.35	0.36	45.58	0.23	1.41	9.01	2.60	135		

Other Service						i			
Customer Class	RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	n OS 263	APS OS RS 436	Total OS
Jan	2	18	8:20	377	93	79	338	-	888
Feb	23	8	8:08	326	74	77	252	-	728
March	4	8	7:57	358	65	68	267	-	758
April	15	8	7:41	365	39	89	209	-	703
May	31	18	7:49	394	78	99	282	-	852
Jun	29	18	10:18	787	172	170	321	-	1,450
Jul	2	16	10:40	768	176	146	263	-	1,373
Aug	13	16	9:40	697	144	139	344	-	1,323
Sept	1	16	8:12	677	128	134	311	-	1,250
Oct	1	17	7:24	537	119	101	308	-	1,065
Nov	30	18	8:50	417	78	72	254	-	822
Dec	28	18	8:20	442	81	101	294	-	919
Total			6,146	1,248	1,275	3,463	-	-	12,130
Avg 12CP			512	104	106	289	-	-	1,011

Column		OATT Part II Long Term Firm Point-to-Point Transmission Service																				g			
Customer Class	RS / SA	Day	Time	PacifiCorp LTP	Black Hills, Inc. SA 67 LTP	BPA SA 179 LTP	BPA SA 656 LTP	Idaho Power SA 212 LTP	Iberdrola SA 279 LTP	Thermo No. 1 SA 568 LTP	Powerex SA 169 LTP	NextEra SA 733 LTP	Eugene Water & Electric Board SA 779 LTP	Sacramento Municipal Utility District SA 751 LTP	Enel Cove Fort LLC (Salt River Project) SA 765 LTP	Salt River Project SA 809 LTP	Enel Cove Fort LLC SA 426 LTP	Losses SA 700 LTP	Powerex SA 701 LTP	Powerex SA 702 LTP	Powerex SA 702 LTP	Powerex SA 702 LTP	Powerex SA 702 LTP	Powerex SA 702 LTP	Total LTP
Jan	2	18	8:20	2,434	50	18	56	-	30	11	80	74	25	4	30	25	-	121	67	67	66	50	150	3,358	
Feb	23	8	8:08	2,434	50	18	56	-	30	11	80	74	25	4	30	25	-	121	67	67	66	50	150	3,358	
March	4	8	7:57	2,434	50	18	56	-	30	11	80	74	25	4	30	25	-	121	67	67	66	50	150	3,358	
April	15	8	7:41	2,434	50	18	56	-	30	11	80	74	25	4	30	25	-	121	67	67	66	50	150	3,358	
May	31	18	7:49	2,529	50	18	56	75	30	11	80	55	25	4	30	25	-	15	128	67	67	66	50	150	3,531
Jun	29	18	10:18	2,529	50	18	56	75	30	11	80	55	25	4	30	25	-	15	128	67	67	66	50	150	3,531
Jul	2	16	10:40	2,529	50	18	56	75	30	11	80	55	25	4	30	25	-	15	128	67	67	66	50	150	3,531
Aug	13	16	9:40	2,529	50	18	56	75	30	11	80	55	25	4	30	25	-	15	128	67	67	66	50	150	3,531
Sept	1	16	8:12	2,529	50	18	56	75	30	11	80	55	25	4	30	25	-	15	127	67	67	66	50	150	3,505
Oct	1	17	7:24	2,529	50	18	56	75	30	11	80	55	25	4	30	25	-	126	67	67	66	50	150	3,489	
Nov	30	18	8:50	2,434	50	18	56	-	30	11	80	74	25	4	30	25	-	121	67	67	66	50	150	3,358	
Dec	28	18	8:20	2,434	50	18	56	-	30	11	80	74	25	4	30	25	-	126	67	67	66	50	150	3,363	
Total			29,683	600	216	672	375	360	132	960	793	300	48	360	200	50	60	1,489	804	804	792	600	1,800	41,098	
Avg 12CP			2,474	50	18	56	31	30	11	80	66	25	4	30	17	4	5	124	67	67	66	50	150	3,425	

Total Network & OS	Behind-the-Meter	Total Network Load	Powerex + OS + LTP
9,326	197	9,523	12,881
8,927	208	9,135	12,493
8,733	287	9,020	12,378
8,241	198	8,439	11,797
8,444	277	8,721	12,079
12,227	287	12,515	16,046
11,998	328	12,326	15,857
11,073	342	11,415	14,946
10,093	381	10,474	13,979
8,991	286	9,277	12,766
9,513	245	9,758	13,116
9,349	240	9,589	12,952
116,914	3,277	120,191	161,289
9,743	273	10,016	13,441

Divisor

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	(435,114,329)
1110000	146200	A/Amort-Oth Intang	(94,800,959)
1110000	146201	A/Amort-Hydr-Klamath	683,482
1110000	146210	A/Amort-Oth Lic/Hydr	(13,941,125)
1110000	146230	A/Amort-LsHld Imprmt	(16,627,348)
Attachment 5 input: Total Accumulated Amortization			(559,800,280)

PacifiCo
Attachment 11 - Pr

Prepayments De

FERC Account	Account Number	Account Description	Category	Prior Year-end Balance
1651000	132008	Prep Ins-Publ Liab & Prop Dam	Plant-related	\$ 2,179,964
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 4,468,325
	132013	Prep Ins-D&O Liability	Labor-related	\$ -
	132016	Prep Ins-Minority Owned Plants	Other	\$ 348,197
	132045	Prepaid Workers Compensation	Labor-related	\$ 181,288
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 1,937,444
	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	\$ 11,851,143
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ 5,000
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 519,897
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 633,634
	132096	Prepaid RECs for RPS (WA)	Other	\$ (61,209)
	132097	Prepaid CA GHG Cap & Trade Allowances	Other	\$ 6,556,730
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesal	Other	\$ 165,230
	132310	Prepaid Rating Agency Fees	Plant-related	\$ 29,745
	132320	Prepaid Surety Bond	Other	\$ 158,745
	132603	Other Prepay-Ashton Plant Land	Other	\$ 3,110
	132606	Other Prepay - Lease Commissions	Other	\$ -
	132620	Prepayments - Water Rights Lease	Other	\$ 1,101,448
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 334,556
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$ -
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ 355,000
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -
	132650	Prepaid Dues	Other	\$ 5,641,550
	132700	Prepaid Rent	Plant-related	\$ 42,667
	132705	Prepaid Pole Contact Rental	Other	\$ 325,283
	132740	Prepaid O&M - Wind	Other	\$ -
	132755	Prepaid Aircraft Maint	Labor-related	\$ 10,622
	132825	Prepaid LGIA Transmission	Other	\$ -
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 983,688
	132900	Prepayments - Other	Labor-related	\$ 1,324,544
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 861,967
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 2,671,244
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 345,591
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -
	132910	Prepayments - Hardware & Software	Labor-related	\$ 8,098,928
	132926	Prepaid Royalties	Other	\$ 842,957
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (163,314)
	132999	Prepayments - Reclass to Long-Term	Other	\$ (1,077,819)
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,241,132
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,553,081
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -
	203000	Discount on Short-Term Securities	Other	\$ 472
1655000	132400	Prepaid Mining Costs	Other	\$ -
		Total Prepayments		\$ 54,470,840

Total Allocated to Trar

Appendix A input: Total Alloc:

rp
repayments

ail - 2015

Current Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
\$ 2,201,687	\$ 2,190,826			\$ 2,190,826	
\$ 4,262,188	\$ 4,365,257			\$ 4,365,257	
\$ -	\$ -				\$ -
\$ 353,349	\$ 350,773	\$ 350,773			
\$ 203,981	\$ 192,635				\$ 192,635
\$ 1,130,693	\$ 1,534,068				\$ 1,534,068
\$ -	\$ -			\$ -	
\$ -	\$ -			\$ -	
\$ 11,864,822	\$ 11,857,982			\$ 11,857,982	
\$ 5,000	\$ 5,000	\$ 5,000			
\$ 727,667	\$ 623,782	\$ 623,782			
\$ 579,128	\$ 606,381	\$ 606,381			
\$ -	\$ (30,605)	\$ (30,605)			
\$ 6,356,831	\$ 6,456,781	\$ 6,456,781			
\$ 3,038,770	\$ 1,602,000	\$ 1,602,000			
\$ 32,792	\$ 31,268			\$ 31,268	
\$ 158,745	\$ 158,745	\$ 158,745			
\$ 2,074	\$ 2,592	\$ 2,592			
\$ -	\$ -	\$ -			
\$ 1,476,100	\$ 1,288,774	\$ 1,288,774			
\$ 557,594	\$ 446,075	\$ 446,075			
\$ -	\$ -	\$ -			
\$ 286,250	\$ 320,625	\$ 320,625			
\$ -	\$ -	\$ -			
\$ 7,036,052	\$ 6,338,801	\$ 6,338,801			
\$ 42,667	\$ 42,667			\$ 42,667	
\$ 326,051	\$ 325,667	\$ 325,667			
\$ -	\$ -	\$ -			
\$ -	\$ 5,311				\$ 5,311
\$ 968,541	\$ 484,270	\$ 484,270			
\$ 983,688	\$ 983,688	\$ 983,688			
\$ 1,274,957	\$ 1,299,750				\$ 1,299,750
\$ 876,202	\$ 869,085	\$ 869,085			
\$ 2,723,258	\$ 2,697,251	\$ 2,697,251			
\$ 349,195	\$ 347,393	\$ 347,393			
\$ -	\$ -				\$ -
\$ 7,162,884	\$ 7,630,906				\$ 7,630,906
\$ -	\$ 421,479	\$ 421,479			
\$ (142,241)	\$ (152,777)			\$ (152,777)	
\$ (654,062)	\$ (865,940)	\$ (865,940)			
\$ 796,303	\$ 1,018,718	\$ 1,018,718			
\$ 2,548,547	\$ 2,550,814	\$ 2,550,814			
\$ -	\$ -	\$ -			
\$ 1,444	\$ 958	\$ 958			
\$ -	\$ -	\$ -			
\$ 57,531,155	\$ 56,000,998	\$ 27,003,105	\$ -	\$ 18,335,222	\$ 10,662,670

Allocator	0.000%	100.000%	25.154%	7.882%
Transmission by Category	\$ -	\$ -	\$ 4,612,093	\$ 840,384

ated to Transmission **\$ 5,452,477**

PacifiCorp
Attachment 12 - Plant Held for Future Use

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

	Prior year	Current year
Hazelwood Substation	161,944	161,944
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Aeolus Substation	1,013,577	1,013,577
Anticline Substation	964,043	964,043
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	3,657,534	3,657,534

	Prior year	Current year
Total - PacifiCorp	214.47d	23,319,217
		23,319,217

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	5,056,057	n/a	1
BPA Malin RS 368	270,709	n/a	1
BPA GTA S. Idaho RS 299	1,883,212	n/a	1
Cowlitz RS 234	160,502	n/a	1
Deseret RS 280	n/a	106.2	0
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	67,672	n/a	1
Idaho RS 203 - Jim Bridger Pumps	14,927	n/a	1
Moon Lake RS 302	19,262	n/a	1
Pacific Gas and Electric RS 607	14,500,000	n/a	1
Pacific Gas and Electric RS 298	226,579	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	75,184	n/a	1
Southern Cal Edison RS 298	226,579	n/a	1
Tri-State RS 123	(9,557)	n/a	1
USBR Crooked River RS 67	9,390	n/a	1
USBR Weber Basin RS 286	27,091	n/a	1
UAMPS RS 297	n/a	512.2	0
UMPA RS 637	n/a	103.8	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	n/a	330.0	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	57,146	n/a	1
Additional OS Revenue Credit	88,995	n/a	1
Att 3 input: Total OS contract revenue credits	23,548,070	1,052.2	

Short-term revenue

Short-term firm

PacifiCorp Commercial and Trading (C&T)	30,555,057
Third parties	1,797,181
Total short-term firm	32,352,238

Short-term non-firm

PacifiCorp Commercial and Trading (C&T)	80,250,507
Third parties	8,325,398
Total short-term non-firm	88,575,905

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	110,805,564
Third parties	10,122,579
Att. 3 input: Total short term-firm and non-firm revenue	120,928,143

PacificCorp
Attachment 14 - Cost of Capital Detail

Appendix A Line	Operation to apply to monthly input columns at right	Appendix A Input value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	Prior Year (month end)	Current Year (month end)													
					December	January	February	March	April	May	June	July	August	September	October	November	December		
86	13-month average	7,111,416,154	Bonds (221)	Form 1, pg 112, In 18 c,d	7,031,538,000	7,031,538,000	7,031,538,000	7,031,538,000	7,031,538,000	7,031,538,000	7,031,538,000	7,031,538,000	7,031,538,000	7,031,538,000	7,031,538,000	7,031,538,000	7,031,538,000	7,031,538,000	
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, In 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
88	13-month average	0	Advances from Associates Companies (223)	Form 1, pg 256, various fn. col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, In 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
91	13-month average	12,859,624	Unamortized Discount (226)	Form 1, pg 112, In 23 c,d	13,186,043	13,102,807	13,020,570	12,938,334	12,856,097	12,773,861	13,011,624	12,926,721	12,841,818	12,756,915	12,672,012	12,587,109	12,502,206	12,417,303	
92	13-month average	23,577,276	Unamortized Debt Expense (181)	Form 1, pg 111, In 69 c,d	34,036,383	33,786,474	33,536,565	33,286,656	33,036,747	32,786,838	34,181,831	34,085,533	33,919,275	33,860,480	33,597,106	33,333,732	33,070,358	32,806,984	
93	13-month average	6,751,859	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, In 81 c,d	7,184,006	7,108,862	7,033,719	6,958,575	6,883,432	6,808,289	6,733,145	6,658,001	6,582,857	6,507,713	6,432,569	6,357,425	6,282,281	6,207,137	6,132,000
94	13-month average	74,613	Unamortized Premium (225)	Form 1, pg 112, In 22 c,d	80,126	79,207	78,288	77,369	76,450	75,532	74,613	73,694	72,775	71,856	70,937	70,019	69,100	68,182	67,263
95	13-month average	0	Unamortized Gain On Reacquired Debt (267)	Form 1, pg 113, In 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum	356,471,778	Interest on Long Term (427) and Associated Companies (430)	Form 1, pg 257, In 33 i	29,540,747	29,505,038	29,502,160	29,475,455	29,360,205	29,387,644	29,652,862	29,960,155	29,855,085	29,962,508	29,907,884	29,898,688	29,908,105	29,917,521	29,926,938
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	4,088,677	Accret Debt Discount and Expense (428)	Form 1, pg 117, In 63 c (portion)	333,145	333,145	333,145	333,145	333,145	333,145	337,544	345,742	346,543	348,277	348,277	348,277	348,277	348,277	348,291
100	12-month sum	832,212	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	75,144	75,144	75,144	75,144	75,144	75,144	75,144	75,144	63,558	63,558	63,558	63,558	63,558	63,558	63,558
101	12-month sum	11,006	Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	919	919	919
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	0	0
104	13-month average	2,397,600	Preferred Stock Issues (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	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217)	Form 1, pg 112, In 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, In 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208)	Form 1, pg 112, In 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, In 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, In 10 c, d (portion)	0	0	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	40,476	0	0	40,475	0	0	0	40,475	0	0	0	40,475	0	0	40,475
112	13-month average	7,458,653,511	Total Proprietary Capital	Form 1, pg 112, In 16 c,d	7,756,668,043	7,817,321,807	7,401,908,247	7,439,330,211	7,499,694,009	7,270,378,428	7,361,153,378	7,450,764,491	7,286,556,755	7,396,073,568	7,396,960,201	7,453,049,178	7,502,489,729	7,551,930,280	7,601,470,831
114	13-month average	147,454,368	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, In 12 c, d	142,148,647	142,448,490	142,728,402	143,334,432	144,379,785	144,073,884	145,001,081	147,501,933	145,762,453	151,591,948	153,731,908	155,012,889	156,465,528	157,918,167	159,370,806
115	13-month average	(13,306,314)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, In 15 c, d	(13,665,680)	(13,619,912)	(13,574,144)	(13,528,375)	(13,482,607)	(13,436,838)	(13,391,070)	(13,345,301)	(13,299,533)	(13,253,765)	(13,207,996)	(13,162,228)	(13,116,460)	(13,070,692)	(13,024,924)
n/a		-	Common Stock Issues (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	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	1,102,063,956	1,102,063,956

Description	Total	Interest Locks	Other
Unamortized balance for gains and losses on hedges	0	0	0
Annual amortization for gains and losses on hedges	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, 2015)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,912,829
Bus	1,405,336
Fire Protection	986,945
Foundation And Substructure	2,292,746
Insulator	68,954
Lightning Arrester	260,212
Misc	1,579,794
Relay And Control	2,530,494
Steel Structure	274,163
Step-Up Transformer	142,234,210
Total 353.4 Class Assets	156,573,494
Wind Generation Facilities	78,235,022
34.5 kV Facilities	7,832,460
Appendix A input: Total Assets to Exclude	242,640,976

PacifiCorp
Attachment 16 - Unfunded Reserves

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

Description	Account Calculation	Reserve Type	Accrued Liability:		Charged to:		Prior year	Current Year	True-up	By Category				Transmission-related Unfunded Reserves	
			SAP Account	FERC Account	SAP Account	FERC Account	December month-end	December month-end	13-month Average	Category	100%	Plant	Labor		Other
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546528	555.67	(6.3)	(6.2)	(6.1) 0	Other	0	0	0	(9.073)	
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555.67	(0.5)	(3.1)	(2.2) 0	Other	0	0	0	(2.176)	
Avian	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	(2.5)	0.0	(0.4) 0	Other	0	0	0	(0.354)	
Lidar (Wood Hollow)	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	(1.0)	(1.0)	(1.0) 0	Other	0	0	0	(1.000)	
Idaho Unreserved Use Penalties	Estimate by PE Legal	Unfunded	248070	242	506020	555.25	0.0	0.0	(0.2) 0	Other	0	0	0	(0.167)	
ST Coker - Gasbly Turbine	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	0.0	(0.1)	(0.1) 0	Other	0	0	0	(0.078)	
Lake Side Turbine Settlement - Siemens	Estimate by PE Legal	Unfunded	248070	242	545500 / 148000	107	0.0	0.0	(1.2) 0	Other	0	0	0	(1.156)	
Chehalis Water Rights - City of Chehalis	Estimate by PE Legal	Unfunded	248070	242	545500 / 148000	107	0.0	0.0	(0.7) 0	Other	0	0	0	(0.676)	
Employment Claims	Estimate by PE Legal	Unfunded	248070	242	545500	555.25	0.0	0.0	(0.0) 0	Other	0	0	0	(0.015)	
Cline Falls - Central Oregon Irrigation District	Estimate by PE Legal	Unfunded	248070	242	545500	555.25	0.0	0.0	(0.1) 0	Other	0	0	0	(0.127)	
BPA Short Distance Discount (SDO)	Estimate by PE Legal	Unfunded	248070	242	506059	366.1	0.0	(3.2)	(0.2) 0	Other	0	0	0	(0.249)	
L.T. Accrued Settlement Provision (USA Power Settlement)	Estimate by PE Legal	Unfunded	289550	253.99	545500	426.5	(119.1)	(121.6)	(120.3) 0	Other	0	0	0	(120.344)	
AES Wind Generation Inc. - Rock River 1 Curtailment Complaint	Estimate by C&T	Unfunded	248025	242	505214	555.63	(0.2)	(0.2)	(0.2) 0	Other	0	0	0	(0.207)	
EWEB Reserve	Estimate by C&T	Unfunded	248025	242	505214	555.63	(1.1)	(0.3)	(0.8) 0	Other	0	0	0	(0.830)	
Idaho Power Physical Loss (Bridger) - Reserve for Dispute	Estimate by C&T	Unfunded	248025	242	505206	555.25	(2.2)	0.0	(0.4) 0	Other	0	0	0	(0.376)	
Deseret Physical Loss - Reserve for Dispute	Estimate by C&T	Unfunded	248025	242	505206	555.25	(0.2)	(0.2)	(0.2) 0	Other	0	0	0	(0.202)	
BPA - Swift PTP SDO	Estimate by C&T	Unfunded	248025	242	506050	565.46	0.0	(0.7)	(0.2) 0	Other	0	0	0	(0.216)	
Accum Provision for Rate Refunds	Estimate by PacTrans	Unfunded	284100	229	301913	456.199	(1.9)	(0.1)	(0.9) 0	Other	0	0	0	(0.862)	
Trapper Mine Reclamation Obligation	Estimate based upon 54¢ per ton of	Unfunded	289517	253.3	515100	501.1	(5.8)	(5.9)	(5.7) 0	Other	0	0	0	(5.744)	
Accrued Right-of-Way Obligation	Estimate by RMP Finance	Unfunded	289595	253.99	582300	566 / 589	(2.2)	(2.6)	(2.4) 0	Other	0	0	0	(2.401)	
Injuries & Damages Reserve Risk	Known	Unfunded	289311	238.21	545050	925	(65.5)	(53.8)	(61.0) 0	Labor	0	0	0	(60.974)	
Injuries & Damages Reserve Risk (Insurance Recovery Rec)	Known	Unfunded	118925	228.25	545050	925	50.1	27.2	45.0 0	Labor	0	0	0	45.050	
Provision for Customer A/R (CSS)	Calculated and Known Items	Unfunded	118100	144	550750	904	(6.0)	(6.1)	(6.2) 0	Other	0	0	0	(6.188)	
Provision for Other A/R (OAR)	Calculated and Known Items	Unfunded	118150	144	550750	904	(0.0)	(0.0)	(0.0) 0	Other	0	0	0	(0.008)	
Provision for Other A/R (Joint Use)	Accrual based on 100% of Fines & S	Unfunded	118155	172	301869	454.1	(0.1)	(0.1)	(0.1) 0	Other	0	0	0	(0.058)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contract revenue -	Unfunded	118157	144	550776	904.2	(0.9)	(0.8)	(0.9) 0	Other	0	0	0	(0.865)	
Provision for Doubtful Debts - Other	Known	Unfunded	118168	144	550750	904	(0.1)	(0.1)	(0.1) 0	Other	0	0	0	(0.067)	
Bad Debt Reserve - Transmission	Known	Unfunded	118175	144	550775	904	(0.1)	(0.1)	(0.1) 0	Other	0	0	0	(0.057)	
Provision for Unbilled Revenue P/P	Calculated and Known Items	Unfunded	118200	173	301119	440.1	(0.3)	(0.3)	(0.2) 0	Other	0	0	0	(0.233)	
Provision for Unbilled Revenue RMP	Calculated and Known Items	Unfunded	118300	173	301119	440.1	(0.4)	(0.4)	(0.4) 0	Other	0	0	0	(0.362)	
Inventory Reserve - Power Supply	Known - Calculated	Unfunded	120300	154.99	516400	557	(0.3)	(0.6)	(0.3) 0	Other	0	0	0	(0.341)	
Inventory Reserve - Power Delivery	Known - Calculated	Unfunded	120331	154.99	516900	707.1 / 707.2	(1.6)	0.0	(0.8) 0	Other	0	0	0	(0.756)	
Inventory Reserve - RMP (T&D)	Calc by RMP Finance	Unfunded	120332	154.99	516900	707.1 / 707.2	0.0	(1.6)	(0.6) 0	Other	0	0	0	(0.623)	
Inventory Reserve - PP (T&D)	Calc by PP Finance	Unfunded	120333	154.99	516900	707.1 / 707.2	0.0	(0.8)	(0.4) 0	Other	0	0	0	(0.399)	
Construction Work-in-Progress (CWIP) Reserve	Calculated	Unfunded	146001	107	545960	557 / 598	(1.5)	(1.9)	(1.7) 0	Other	0	0	0	(1.680)	
Uncollectible Weatherization Loans Reserve	Historical Trend Judgment	Unfunded	162010	124.9	550750	904	(0.1)	(0.1)	(0.1) 0	Other	0	0	0	(0.103)	
Provision for Unbilled Severance Tax Cap (Chevron Mining Co.)	Estimate by Mining	Unfunded	210849	232	515100	501.1	(2.8)	0.0	(2.2) 0	Other	0	0	0	(2.187)	
Accrual - Severance Payments	Known	Unfunded	235190	232	500700	920	(0.5)	(0.5)	(0.3) 0	Labor	0	0	0	(0.307)	
Annual Incentive Plan (AIP)	Calculated plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	(13.0) 0	Labor	0	0	0	(12.971)	
401(K) Discretionary 1% Company Match	Calculated plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.8)	(1.9)	(1.3) 0	Labor	0	0	0	(1.308)	
Safety Awards Payable	Calculated plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	(2.7)	(2.8)	(1.8) 0	Labor	0	0	0	(1.556)	
Gift Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by AP	Unfunded / Gains	289300	253.99	550500	921	(0.3)	(0.1)	(0.2) 0	Labor	0	0	0	(0.192)	
Environmental Liabilities - Centralia Plant	Estimate by Environmental Engr	Given Back to Customers	288601	253.99	140709	102	(0.1)	0.0	(0.0) 0	Other	0	0	0	(0.046)	
Environmental Liabilities - Centralia Mine (J.O.)	Estimate by Environmental Engr	Given Back to Customers	288602	253.99	140709	102	(0.0)	0.0	(0.0) 0	Other	0	0	0	(0.024)	
Environmental Liabilities - Centralia Mine (PCorp)	Estimate by Environmental Engr	Given Back to Customers	288603	253.99	140709	102	(0.0)	0.0	(0.0) 0	Other	0	0	0	(0.022)	
Vacation Accrual IBEW 57	Calculated by Payroll	Unfunded	248181	242	500515	Follows Labor	(3.2)	(2.9)	(4.5) 0	Labor	0	0	0	(4.458)	
Vacation Accrual IBEW 125	Calculated by Payroll	Unfunded	248182	242	500517	Follows Labor	(1.7)	(1.7)	(1.8) 0	Labor	0	0	0	(1.847)	
Vacation Accrual IBEW 69	Calculated by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.0)	(2.1)	(2.2) 0	Labor	0	0	0	(2.233)	
Personal Time Accrual IBEW 57 - Laramie	Calculated by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.0)	(0.0) 0	Labor	0	0	0	(0.033)	
Personal Time Accrual UWA 127	Calculated by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.7)	(3.6)	(3.9) 0	Labor	0	0	0	(3.923)	
Personal Time Accrual UWA 197	Calculated by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.1)	(0.1)	(0.1) 0	Labor	0	0	0	(0.130)	
Personal Time Accrual Non-Union	Calculated by Payroll	Unfunded	248189	242	500516	Follows Labor	(15.7)	(15.5)	(16.1) 0	Labor	0	0	0	(16.077)	
Sick Leave Accrual IBEW 57	Calculated by Payroll	Unfunded	248195	242	500515	Follows Labor	(6.0)	(6.1)	(5.7) 0	Labor	0	0	0	(5.736)	
Supplemental Pension Benefits (Retirement Allowances)	Pension - Known by HR/Payroll	Unfunded	280349	228.3	501106	426.5	(2.3)	(2.2)	(2.3) 0	Other	0	0	0	(2.273)	
Pension - Local 57	Pension - Calculated	Unfunded	280350	228.35	501105	Follows Labor	(0.7)	(0.7)	(1.0) 0	Other	0	0	0	(1.001)	
FAS 158 SERP Liability	SERP - Calculated - Actuary	Unfunded	280465	228.35	501115	920 / 426.5	(63.0)	(59.3)	(61.9) 0	Labor	0	0	0	(61.863)	
FAS 158 SERP Accumulated Other Comprehensive Income	SERP - Calculated - Actuary	Accum OCI/partially offsetting unfunded SERP liability	299107	219	0	0	22.0	19.4	21.4 0	Labor	0	0	0	21.445	
FAS 112 Book Reserve	Post-Employ - Calculated - Actuary	Unfunded	280330	228.3	501160	920	(34.1)	(31.6)	(33.9) 0	Labor	0	0	0	(33.945)	
Wasatch Worker's Compensation Reserve	Post-Employ - Calculated - Actuary	Unfunded	280490	228.3	501160	920	(3.3)	(3.1)	(3.2) 0	Labor	0	0	0	(3.157)	
Totals							(292.1)	(299.0)	(295.6)		0.000	0.000	(145.218)	(162.676)	

Allocators	100.000%	22.334%	7.882%	0.000%
Total (\$ millions)	0.000	0.000	(11.445)	0.000
Appendix A Input				(11,445.423)

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

FERC Acct	Description	2015 Expense
4265000	OTHER DEDUCTIONS	(55)
5020000	STEAM EXPENSES	(3,030)
5060000	MISC STEAM PWR EXP	(2,080,975)
5063000	MISC STEAM JVA CR	229,339
5120000	MANT OF BOILR PLNT	(7,488)
5140000	MAINT MISC STM PLN	(9,586)
5350000	OPER SUPERV & ENG	(188,979)
5390000	MSC HYD PWR GEN EX	(123,702)
5480000	GENERATION EXP	(9,829)
5490000	MIS OTH PWR GEN EX	(41,592)
5530000	MNT GEN & ELEC PLT	(13,226)
5560000	SYS CTRL & LD DISP	(10,836)
5570000	OTHER EXPENSES	(645,575)
5600000	OPER SUPERV & ENG	(312,622)
5612000	LD - MONITOR & OPER	(62,544)
5615000	REL PLAN & STDS DEV	(12,554)
5660000	MISC TRANS EXPENSE	(3)
5680000	MNT SUPERV & ENG	(39,963)
5700000	MAINT STATION EQIP	(14,207)
5710000	MAINT OVHD LINES	(2,526)
5800000	OPER SUPERV & ENG	(361,022)
5810000	LOAD DISPATCHING	(169,020)
5850000	STRT LGHT-SGNL SYS	(8,695)
5880000	MSC DISTR EXPENSES	(44,558)
5900000	MAINT SUPERV & ENG	(240,415)
5920000	MAINT STAT EQUIP	(89,791)
5930000	MAINT OVHD LINES	(12,498)
5950000	MAINT LINE TRNSFRM	(24,204)
5970000	MNT OF METERS	(30,551)
5980000	MNT MISC DIST PLNT	(25,142)
7071000	LBR CLR - RMP	(1,564,734)
7072000	LBR CLR - PACPWR	(667,278)
7081000	Stores Exp CLR - RMP	(122,018)
7082000	Stores Exp CLR - PP	(97,362)
9010000	SUPRV (CUST ACCT)	(65,844)
9020000	METER READING EXP	(354,658)
9030000	CUST RCRD/COLL EXP	(4,379)
9031000	CUST RCRD/CUST SYS	(38,833)
9032000	CUST ACCTG/BILL	(62,547)
9033000	CUST ACCTG/COLL	(46,329)
9036000	CUST ACCTG/COMMON	(232,164)
9050000	MISC CUST ACCT EXP	0
9070000	SUPRV (CUST SERV)	(504)
9080000	CUST ASSIST EXP	(37,472)
9084000	DSM DIRECT	(22,616)
9086000	CUST SERV	(122,748)
9090000	INFOR/INSTRCT ADV	(1,959)
9200000	ADMIN & GEN SALARY	(1,186,575)
9350000	MAINT GENERAL PLNT	(15,780)
Attachment 5 input: Total PBOP		(8,999,649)

Notes:

Total expense is negative for 2015. 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 2015 as compared to 2014 is primarily due to changes in actuarial assumptions.

2016 projection

Plant-in-service additions by month (2015 projection)

Jan 2016	5,252,182
Feb 2016	1,203,647
Mar 2016	14,138,248
Apr 2016	23,734,246
May 2016	55,940,147
Jun 2016	3,428,310
Jul 2016	7,086,243
Aug 2016	4,178,482
Sep 2016	5,248,775
Oct 2016	5,231,645
Nov 2016	5,016,813
Dec 2016	5,918,325

Gateway plant-in-service detail (2016 projection)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions
	Other Transmission PIS		Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway
(Excl Energy Gateway)			Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments A-H)
Jan 2016	5,127,420		1,731	1,194	-	-	-	121,837	-	124,762
Feb 2016	1,060,761		2,434	-	-	-	-	140,451	-	142,886
Mar 2016	3,782,993		385	-	-	-	-	10,354,870	-	10,355,255
Apr 2016	23,666,624		949	-	-	-	-	66,674	-	67,623
May 2016	55,456,822		51,510	-	-	-	-	431,815	-	483,325
Jun 2016	3,533,990		30,300	-	-	-	-	(135,981)	-	(105,681)
Jul 2016	7,002,606		30,300	-	-	-	-	53,337	-	83,637
Aug 2016	3,956,514		-	-	-	-	-	221,968	-	221,968
Sep 2016	5,220,573		-	-	-	-	-	28,203	-	28,203
Oct 2016	5,201,059		-	-	-	-	-	30,586	-	30,586
Nov 2016	4,987,971		-	-	-	-	-	28,842	-	28,842
Dec 2016	5,891,851		-	-	-	-	-	26,474	-	26,474
Total	124,889,184	-	117,610	1,194	-	-	-	11,369,074	-	11,487,878

Energy Gateway Projects (IR=NN)

2009-2014 Plant Additions Including Unclassified Plant and Dec 2010 transfer of Goshen Cap Bank from 102 to 101

FERC BS Account : 101/106 only

Excludes \$714,679.22 written off October 2011 for TORM/2008/C/002/10037321+Hemingway Capt Jack PG&E Agreement

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

Year	Mo	Energy Gateway (EG) Transmission	Distribution	General Plant	Intangible	Grand Total	Cumulative EG transmission total	Monthly dep rate		EG depreciation expense	EG accumulated depreciation	EG net plant	EG 13-month balance
								0.14368%					
2008	12												
2009	1	5,595		197		5,792	5,595						
	2			29		29	5,595						
	3	(5,595)	5,595	12		12							
	4			2		2							
	5			0		0							
	6			0		0							
	7			291,535		291,535							
	8		22,386	834		23,221							
	9		3,940	2,218,516		2,222,456							
	10			14,138		14,138							
	11			713,565		713,565							
	12	49,329,089	91	915,262		50,244,441	49,329,089	35,437.56	35,437.56		49,293,651	3,791,819.31	
2010	1			(2,661)		(2,661)	49,329,089	70,875.13	106,312.69		49,222,776		
	2			56,708		56,708	49,329,089	70,875.13	177,187.82		49,151,901		
	3	186,516,476	4,593	1,540,416		188,061,485	235,845,564	204,866.85	382,054.67		235,463,509		
	4	10,877,334	0	101,389		10,978,724	246,722,899	346,672.75	728,727.41		245,994,171		
	5	(353,166)		45,114		(308,052)	246,369,732	354,233.21	1,082,960.62		245,286,772		
	6	798,121	(12,163)	82,042		867,999	247,167,853	354,552.86	1,437,513.49		245,730,340		
	7	1,116,636	1,294	21,235		1,139,165	248,284,489	355,928.41	1,793,441.89		246,491,048		
	8	392,805	(38)	32,125		424,892	248,677,295	357,012.78	2,150,454.67		246,526,840		
	9	(81,062)	(2,506)	(61,826)		(145,394)	248,596,233	357,236.73	2,507,691.40		246,088,541		
	10	87,873,224	36,378	8,623,922	364,554	96,898,078	336,469,456	420,305.81	2,927,997.21		333,541,459		
	11	434,391,075	(4,161)	(1,457,463)	2,700,529	435,629,980	770,860,532	795,495.68	3,723,492.89		767,137,039		
	12	7,978,725	4,035	943,607	970,519	9,896,887	778,839,257	1,113,290.08	4,836,782.97		774,002,474	287,225,424.60	
2011	1	1,570,431	150	81,575	21,651	1,673,807	780,409,688	1,120,150.10	5,956,933.07		774,452,755		
	2	14,494,420	203	32,193	1,865,957	16,392,773	794,904,108	1,131,690.95	7,088,624.02		787,815,484		
	3	(1,319,835)		50,543	62,917	(1,206,357)	793,584,272	1,141,155.45	8,229,779.46		785,354,493		
	4	818,995	(1,946)	7,432	(16,374)	808,107	794,403,267	1,140,795.65	9,370,575.11		785,032,692		
	5	(674,049)		16,323	62,501	(595,225)	793,729,218	1,140,899.77	10,511,474.88		783,217,744		
	6	6,013,550		27,268	4,503	6,045,321	799,742,768	1,144,735.62	11,656,210.51		788,086,558		
	7	225,621		12,962	(11,911)	226,672	799,968,389	1,149,217.79	12,805,428.29		787,162,961		
	8	292,521		(146,660)	(420)	145,441	800,260,910	1,149,590.01	13,955,018.31		786,305,892		
	9	2,253,449		1,664	13,507	2,268,620	802,514,359	1,151,419.02	15,106,437.32		787,407,922		
	10	(169,598)		114,065	90,746	35,213	802,344,761	1,152,916.03	16,259,353.36		786,085,408		
	11	(125,784)		86,833	(1,202)	(40,153)	802,218,977	1,152,703.84	17,412,057.19		784,806,920		
	12	91,950	87,946	(2,115)	(15,583)	162,199	802,310,927	1,152,679.53	18,564,736.72		783,746,191	784,113,653.19	
2012	1	36,175	5,451	18,068		59,694	802,347,102	1,152,771.57	19,717,508.29		782,629,594		
	2	72,991	(3,199)	9,638	7,335	86,765	802,420,094	1,152,850.00	20,870,358.29		781,549,735		
	3	990,797	(3,044)			987,754	803,410,891	1,153,614.21	22,023,972.50		781,386,918		
	4	970,878				970,878	804,381,769	1,155,023.46	23,178,995.97		781,202,773		
	5	(384,813)	(90)			(474,803)	803,996,956	1,155,444.49	24,334,440.45		779,662,515		
	6	3,221,592		6,011		3,227,603	807,218,548	1,157,482.40	25,491,922.85		781,726,625		
	7	35,015	69,653			104,668	807,253,563	1,159,821.92	26,651,744.77		780,601,818		
	8	267,306	(1,446)	65,066		330,926	807,520,869	1,160,039.10	27,811,783.88		779,709,085		
	9	126,156				126,156	807,647,025	1,160,321.76	28,972,105.64		778,674,919		
	10	376,118				376,118	808,023,143	1,160,682.59	30,132,788.23		777,890,355		
	11	23,435,318		13,478	1,393	23,450,189	831,458,461	1,177,788.51	31,310,576.74		800,147,884		
	12	28,383,675	3,196	18,111		28,404,982	859,842,136	1,215,014.80	32,525,591.54		827,316,545	785,864,996.71	
2013	1	(59,287)		(66,494)		(125,781)	859,782,849	1,235,362.78	33,760,954.31		826,021,895		
	2	185,503		3,043		188,546	859,968,352	1,235,453.45	34,996,407.76		824,971,944		
	3	2,339,450		94,426		2,433,876	862,307,802	1,237,267.35	36,233,675.11		826,074,127		
	4	61,121		11,340		72,461	862,368,923	1,238,991.90	37,472,667.01		824,896,256		
	5	347,498,049		43,707		347,541,756	1,209,866,972	1,488,675.21	38,961,342.22		1,170,905,629		
	6	6,995,151		(21,114)		6,974,038	1,216,462,123	1,743,052.51	40,704,394.73		1,175,757,728		
	7	786,452		41,108		827,560	1,217,248,575	1,748,355.39	42,452,750.12		1,174,795,825		
	8	557,257		2,423		559,680	1,217,805,832	1,749,320.69	44,202,070.82		1,173,603,761		
	9	479,725		9,769		489,494	1,218,285,557	1,750,065.65	45,952,136.47		1,172,333,421		
	10	338,600		102,340		440,940	1,218,624,157	1,750,653.53	47,702,790.00		1,170,921,367		
	11	754,740		88		754,828	1,219,378,897	1,751,438.98	49,454,228.98		1,169,924,668		
	12	3,132,231		504		3,132,735	1,222,511,129	1,754,231.34	51,208,460.32		1,171,302,668	1,039,140,448.77	
2014	1	639,666	182,775	767		823,208	1,223,150,794	1,756,941.04	52,965,401.35		1,170,185,393		
	2	92,456		40		92,497	1,223,243,251	1,757,466.99	54,722,868.34		1,168,520,382		
	3	257,303		128		257,431	1,223,500,554	1,757,718.25	56,480,586.59		1,167,019,967		
	4	2,947,368		441		2,947,808	1,226,447,921	1,760,020.46	58,240,607.05		1,168,207,314		
	5	122,036		42		122,078	1,226,569,957	1,762,225.49	60,002,832.53		1,166,567,124		
	6	284,854	576	6		285,435	1,226,854,811	1,762,517.79	61,765,350.33		1,165,089,460		
	7	92,267		147		92,414	1,226,947,078	1,762,788.71	63,528,139.04		1,163,418,939		
	8	18,639		21		18,660	1,226,965,716	1,762,868.39	65,291,007.42		1,161,674,709		
	9	(115,737)		554		(115,183)	1,226,849,979	1,762,798.63	67,053,806.06		1,159,796,173		
	10	423,269		6		423,275	1,227,273,249	1,763,019.56	68,816,825.62		1,158,456,423		
	11	262,584	1,813,531	21		2,096,236	1,227,555,932	1,763,526.71	70,580,352.33		1,156,975,580		
	12	288,801	4,332	76,812		369,945	1,227,844,734	1,763,937.26	72,344,289.59		1,155,500,444	1,164,054,967.55	
2015	1	101,592	190,843	2,375		294,810	1,227,946,326	1,764,217.72	74,108,507.30		1,153,837,819		
	2	262,042	28,559	29,091		327,876	1,228,208,368	1,764,478.95	75,872,986.25		1,152,335,382		
	3	56,096	31,274	4		87,374	1,228,264,464	1,764,707.49	77,637,693.75		1,150,626,770		
	4	32,366	5,087	(3)		37,449	1,228,296,830	1,764,771.04	79,402,464.79		1,148,894,365		
	5	331,467,191	5,086	2,201,720		333,673,997	1,559,764,021	2,002,917.28	81,405,382.07		1,478,358,639		
	6	1,376,123	(30,045)	52,642		1,398,721	1,561,140,144	2,242,028.85	83,647,410.92		1,477,492,733		
	7	879,773	5,087	11,628		896,487	1,562,019,917	2,243,649.47	85,891,060.39		1,476,128,857		
	8	823,009	(1)	10,506		833,513	1,562,842,926	2,244,872.73	88,135,933.				

Inputs

Data from Company records (Manual Input)						
Line #	Description	Model spreadsheet input	Final year values		Source	Notes
			2014	2015		
0						
1	Facility Credits under Section 309	Alt 5 - Cost Support, Line 109 "Facility Credits under Section 309 of the OATT"	0	0	Company records	
2	Interest on Network Upgrade Balance	Alt 5 - Cost Support, Line 108 "Interest on Network Upgrade Facilities"	1,751,804	1,520,883	Company Records: Sum of SAP GL 56914 (Interest Expense - Transmission Deposits/Debit Entry) and 56914 (CLT)	
3	Network Upgrade Balance	Alt 5 - Cost Support, Line 50 "Network Upgrade Balance"	52,282,848	35,613,530	Company Records: Sum of SAP GL accounts # 28546 (Transmission Interconnection Deposits - w/3rd Party) and #28546 (Transmission Interconnection Deposits (CLT))	
4	Federal income tax rate	Attachment A, Line 128 "FIT = Federal Income Tax Rate"	35.00%	35.00%	PacificCorp tax rate assumptions - 2015	
5	State income tax rate	Attachment A, Line 129 "SIT = State Income Tax Rate or Composite"	4.54%	4.54%	PacificCorp tax rate assumptions - 2015	
6	Percent of federal income tax deductible for state purposes	Attachment A, Line 130	0.00%	0.00%	PacificCorp tax rate assumptions - 2015	
7	Rent from Electric Property - Transmission Related	Attachment 3, Line 1 "Rent from Electric Property - Transmission Related"	3,073,874	3,079,420	Company Records: Sum of SAP GL accounts #301963 and #301972 (PC 1192)	Fiber Optic Leases
8	WECC phase shifting fee (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	656,040	1,130,302	2015 FERC Form No. 1, page 300.21b footnote	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include the WECC phase shifting fees for a reduction of loop flows on transmission assets as a revenue credit on Attachment 3 of the Formula.
9	Sen Interconnect and TRS study revenues (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	1,162,487	1,077,359	2015 FERC Form No. 1, page 300.21b footnote	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include as a revenue credit on Attachment 3 of the Formula the reimbursements for generator interconnection studies booked to Account 456 as the associated costs are booked to Account 651.7 and recovered in transmission ATRS.
10	WY Service territory fixed cost recovery fee (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	46,848	47,378	2015 FERC Form No. 1, page 300.21b footnote	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include a portion of the service territory fixed cost recovery fee received from a former retail customer in Wyoming as a revenue credit on Attachment 3 of the Formula. The FERC Form No. 1 value in footnote to page 300 for the service territory fixed cost recovery fee is multiplied by a share of target revenue requirement functionalized to transmission in Wyoming.
11	Adjustment to exclude the write-offs that were booked to Account 573	Alt 5 - Cost Support, Line 53 "Transmission O&M adjustment"	1,468,798	(500,239)	Company Records: SAP FERC 573 details	Based on the Resolution of Preliminary Challenges to the 2013 Annual Update, PacifiCorp agreed to exclude the write-offs that were booked to FERC Account 573 from the transmission revenue requirement.
12	Transmission imbalance penalty refunds in FERC 566	Alt 5 - Cost Support, Line 53 "Transmission O&M adjustment"	(1,630,050)	(68,676)	Company Records: Sum of SAP GL 605982 & 605984 (FERC 566)	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to exclude the expenses associated with the refunds for transmission imbalance penalties booked to FERC Account 566 from the transmission ATRS.

FERC Form 1 Data Consolidation

ID	Data_description	ff1_page	ff1_line	ff1_col	ff1_map	column_name	2014	2015
1	FERC 408.1 - Taxes Other than Income	114	14	c	114.14c	current_yr_total	171,415,396	185,302,308
2	FERC 411.4 - Net ITC adjustment	114	19	c	114.19c	current_yr_total	(5,019,198)	(4,756,408)
3	Amort of Other Utility Plant	200	21	c	200.21c	amt2	555,584,757	559,800,280
4	FERC 303 - Misc intangible plant (BoY)	204	5	b	204.5b	begin_yr_bal	857,285,828	880,195,125
5	FERC 303 - Misc intangible plant (EoY)	204	5	g	204.5g	yr_end_bal	880,195,125	876,732,473
6	Total production plant (BoY)	204	46	b	204.46b	begin_yr_bal	11,049,334,932	11,922,598,581
7	Total production plant (EoY)	204	46	g	204.46g	yr_end_bal	11,922,598,581	12,154,489,265
8	Total transmission plant (BoY)	206	58	b	206.58b	begin_yr_bal	5,231,106,254	5,387,870,877
9	Total transmission plant (EoY)	207	58	g	207.58g	yr_end_bal	5,387,870,877	5,910,756,444
10	Total distribution plant (BoY)	206	75	b	206.75b	begin_yr_bal	6,023,412,371	6,190,391,726
11	Total distribution plant (EoY)	206	75	g	206.75g	yr_end_bal	6,190,391,726	6,401,275,118
12	Total general plant (BoY)	206	99	b	206.99b	begin_yr_bal	1,417,753,200	1,445,031,807
13	Total general plant (EoY)	207	99	g	207.99g	yr_end_bal	1,445,031,807	1,173,341,618
14	Electric Plant Purchased	206	101	g	206.101g	yr_end_bal	-00	1,460,458
15	Electric plant sold	206	102	g	206.102g	yr_end_bal	-00	(561,324)
16	Total electric plant in service (BoY)	206	104	b	206.104b	begin_yr_bal	24,578,892,585	25,826,088,116
17	Total electric plant in service (EoY)	206	104	g	206.104g	yr_end_bal	25,826,088,116	26,518,616,700
18	Electric plant held for future use	214	47	d	214.47d	balance	23,319,217	23,319,217
19	Accum Dep - Steam production	219	20	c	219.20c	electric_plant	2,822,999,224	2,886,821,179
20	Accum Dep - Nuclear production	219	21	c	219.21c	electric_plant	-00	-00
21	Accum Dep - Hydro (conventional) production	219	22	c	219.22c	electric_plant	302,834,825	327,988,750
22	Accum Dep - Hydro (pumped storage) production	219	23	c	219.23c	electric_plant	-00	-00
23	Accum Dep - Other production	219	24	c	219.24c	electric_plant	777,090,296	847,165,096
24	Accum Dep - Transmission	219	25	c	219.25c	electric_plant	1,432,003,537	1,503,737,225
25	Accum Dep - Distribution	219	26	c	219.26c	electric_plant	2,479,873,031	2,581,141,819
26	Accum Dep - General	219	28	c	219.28c	electric_plant	580,388,319	418,947,737
27	Accum Dep - Total	219	29	c	219.29c	electric_plant	8,395,189,232	8,565,801,806
28	Materials and supplies - est construction (EoY)	227	5	c	227.5c	yr_end_bal	111,221,100	134,703,542
29	Materials and supplies - transmission (EoY)	227	8	c	227.8c	yr_end_bal	490,752	653,625
30	FERC 163 - Undistributed stores expense	227	16	c	227.16c	yr_end_bal	-00	-00
31	FERC 190 - ADIT (BoY)	234	18	b	234.18b	begin_yr_bal	482,567,288	544,969,532
32	FERC 190 - ADIT (EoY)	234	18	c	234.18c	yr_end_bal	544,969,532	606,211,204
33	FERC 281 - ADIT (BoY)	272	17	b	272.17b	bgn_yr_bal	226,880,978	252,151,842
34	FERC 281 - ADIT (EoY)	272	17	k	272.17k	end_yr_bal	252,151,842	285,986,998
35	FERC 282 - ADIT (BoY)	274	9	b	274.9b	bgn_yr_bal	3,991,613,412	4,244,780,923
36	FERC 282 - ADIT (EoY)	274	9	k	274.9k	end_yr_bal	4,244,780,923	4,414,667,387
37	FERC 283 - ADIT (BoY)	276	19	b	276.19b	bgn_yr_bal	556,381,073	633,311,644
38	FERC 283 - ADIT (EoY)	276	19	k	276.19k	end_yr_bal	633,311,644	657,526,736
39	FERC 561 - Load Dispatch (LD)	321	84	b	321.84b	crnt_yr_amt	-00	-00
40	FERC 561.1 - LD reliability	321	85	b	321.85b	crnt_yr_amt	-00	-00
41	FERC 561.2 - LD monitor operate	321	86	b	321.86b	crnt_yr_amt	7,564,076	6,818,716
42	FERC 561.3 - LD service scheduling	321	87	b	321.87b	crnt_yr_amt	-00	-00
43	FERC 561.4 - Sched, sys control, dispatch	321	88	b	321.88b	crnt_yr_amt	824,276	2,106,756
44	FERC 561.5 - Reliability, plan, standards	321	89	b	321.89b	crnt_yr_amt	1,111,085	1,326,587
45	FERC 561.8 - Reliability, plan, standards services	321	92	b	321.92b	crnt_yr_amt	5,545,389	7,402,436
46	FERC 565 - Transmission by others	321	96	b	321.96b	crnt_yr_amt	151,335,724	148,425,345
47	Total Transmission Expenses	321	112	b	321.112b	crnt_yr_amt	211,057,529	215,664,453
48	FERC 924 - Property Insurance	323	185	b	323.185b	crnt_yr_amt	15,633,179	15,938,310
49	FERC 928 - Regulatory Commission Expenses	323	189	b	323.189b	crnt_yr_amt	24,280,590	22,275,686
50	FERC 930.1 - General Advertising Expenses	323	191	b	323.191b	crnt_yr_amt	6,832	319
51	Total A&G Expenses	323	197	b	323.197b	crnt_yr_amt	103,886,947	134,217,341
52	Industry association dues	335	1	b	335.1b	amount	1,114,980	1,206,198
53	Amort - Intangible, ltd term (FERC 404)	336	1	d	336.1d	limterm_elc_plnt	39,290,397	36,050,777
54	Amort exp - Intangible (FERC 405)	336	1	e	336.1e	othr_elc_plnt	-00	-00
55	Dep exp - Transmission (FERC 403)	336	7	b	336.7b	depr_expn	92,085,625	99,238,672
56	Dep exp - Transmission, ltd term (FERC 404)	336	7	d	336.7d	limterm_elc_plnt	-00	-00
57	Dep exp - General (FERC 403)	336	10	b	336.10b	depr_expn	39,508,869	39,308,259
58	Dep exp - General, ltd term (FERC 404)	336	10	d	336.10d	limterm_elc_plnt	1,144,615	1,358,159
59	Transmission wages and salaries	354	21	b	354.21b	drct_pyrl_dstrbt	24,934,991	25,137,301
60	A&G wages and salaries	354	27	b	354.27b	drct_pyrl_dstrbt	41,620,401	37,744,556
61	Total O&M salaries	354	28	b	354.28b	drct_pyrl_dstrbt	362,793,740	356,682,932

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2016 Projection		2015 Projection (as-filed)		
			2015 Form 1 data	Projection	2014 Form 1 data	Absolute change	Percent change
			2014 data in Settlement model	Projection value minus 2015 Projection (as-filed)	Change over 2015 Projection (as-filed)		
Allocators							
Wages & Salary Allocation Factor							
1		354.21b		25,137,301	24,934,991	202,310	0.81%
2		354.28b		356,682,932	362,793,740	(6,110,808)	-1.68%
3		354.27b		37,744,556	41,620,401	(3,875,845)	-9.31%
4		(Line 2 - Line 3)		318,938,376	321,173,339	(2,234,963)	-0.70%
5		(Line 1 / Line 4)		7.8816%	7.7637%	0.1178%	1.52%
Plant Allocation Factors							
6	(Note M)	Attachment 5		26,518,616,701	25,826,088,116	692,528,585	2.68%
7	(Note M)	Attachment 5		8,565,801,806	8,395,189,232	170,612,574	2.03%
8	(Note N)	Attachment 5		559,800,280	555,584,758	4,215,522	0.76%
9		(Line 7 + 8)		9,125,602,086	8,950,773,990	174,828,096	1.95%
10		(Line 6 - Line 9)		17,393,014,615	16,875,314,126	517,700,489	3.07%
11		(Line 24 - Line 23)		6,150,705,545	5,880,019,112	270,686,432	4.60%
12		(Line 11 / Line 6)		23.1939%	22.7677%	0.4262%	1.87%
13		(Line 32 - Line 23)		4,569,827,764	4,359,821,834	210,005,931	4.82%
14		(Line 13 / Line 10)		26.2739%	25.8355%	0.4384%	1.70%
Plant Calculations							
Plant In Service							
15	(Note M)	Attachment 5		5,910,756,444	5,387,870,877	522,885,568	9.70%
16	(Notes A & P)	Attachment 6		78,371,399	311,624,183	(233,252,784)	-74.85%
17		(Line 15 + Line 16)		5,989,127,844	5,699,495,060	289,632,784	5.08%
18	(Note N)	Attachment 5		1,173,341,617	1,445,031,807	(271,690,190)	-18.80%
19	(Note N)	Attachment 5		876,732,474	880,195,124	(3,462,650)	-0.39%
20		(Line 18 + Line 19)		2,050,074,092	2,325,226,931	(275,152,839)	-11.83%
21		(Line 5)		7.8816%	7.7637%		
22		(Line 20 * Line 21)		161,577,701	180,524,052	(18,946,351)	-10.50%
23	(Notes B & L)	Attachment 5		3,657,534	3,657,534	0	0.00%
24		(Line 17 + Line 22 + Line 23)		6,154,363,079	5,883,676,647	270,686,432	4.60%

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

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			2015 Form 1 data	Projection	2014 Form 1 data	Absolute change	Percent change
			2014 data in Settlement model	Projection value minus 2015 Projection (as-filed)	Change over 2015 Projection (as-filed)		
Accumulated Depreciation and Amortization							
25	Transmission Accumulated Depreciation	(Note M) Attachment 5		1,503,737,225	1,432,003,537	71,733,688	5.01%
26	Accumulated General Depreciation	(Note N) Attachment 5		418,947,737	580,388,319	(161,440,582)	-27.82%
27	Accumulated Amortization	(Note N) (Line 8)		559,800,280	555,584,758	4,215,522	0.76%
28	Accumulated General and Intangible Depreciation	(Line 26 + 27)		978,748,017	1,135,973,077	(157,225,061)	-13.84%
29	Wage & Salary Allocator	(Line 5)		7,881,616	7,763,717	117,899	1.50%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Line 28 * Line 29)		77,140,556	88,193,742	(11,053,186)	-12.53%
31	Total Accumulated Depreciation and Amortization	(Line 25 + Line 30)		1,580,877,780	1,520,197,279	60,680,502	3.99%
32	Total Net Property, Plant & Equipment	(Line 24 - Line 31)		4,573,485,299	4,363,479,368	210,005,931	4.81%
Adjustments To Rate Base							
Accumulated Deferred Income Taxes							
33	ADIT net of FASB 106 and 109	Attachment 1A		(1,039,502,016)	(941,980,576)	(97,521,440)	-10.35%
CWIP for Incentive Transmission Projects							
34	CWIP Balances for Current Rate Year	(Note O) Attachment 6		0	0	0	n/m
ITC Adjustment							
35	IRC 46(f)1 adjustment	Attachment 5		(147,746)	(283,452)	135,706	47.88%
Unfunded Reserves							
36	Unfunded Reserves	Attachment 16		(10,698,010)	(11,983,950)	1,285,939	10.73%
Prepayments							
37	Prepayments	(Note K & N) Attachment 11		5,657,767	5,557,014	100,753	1.81%
Abandoned Plant							
38	Unamortized Abandoned Plant	(Note O)		0	0	0	n/m
Materials and Supplies							
39	Undistributed Stores Expense	(Note N) Attachment 5		0	0	0	n/m
40	Wage & Salary Allocator	(Line 5)		7,881,616	7,763,717	117,899	1.52%
41	Total Undistributed Stores Expense Allocated to Transmission	(Line 39 * Line 40)		0	0	0	n/m
42	Construction Materials & Supplies	(Note N) Attachment 5		134,703,542	111,221,100	23,482,442	21.11%
43	Wage & Salary Allocator	(Line 5)		7,881,616	7,763,717	117,899	1.50%
44	Construction Materials & Supplies Allocated to Transmission	(Line 42 * Line 43)		10,616,733	8,634,892	1,981,841	22.95%
45	Transmission Materials & Supplies	(Note N) Attachment 5		653,625	490,752	162,873	33.19%
46	Total Materials & Supplies Allocated to Transmission	(Line 41 + Line 44 + Line 45)		11,270,358	9,125,644	2,144,714	23.50%
Cash Working Capital							
47	Operation & Maintenance Expense	(Line 75)		69,887,253	60,959,586	8,927,666	14.65%
48	1/8th Rule	(Note S) Zero		0.0%	0.0%	0	n/m
49	Total Cash Working Capital Allocated to Transmission	(Line 47 * Line 48)		0	0	0	n/m
Network Upgrade Balance							
50	Network Upgrade Balance	(Note N) Attachment 5		(35,613,530)	(52,282,848)	16,669,318	31.88%
51	Total Adjustment to Rate Base	(Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)		(1,069,033,177)	(991,848,168)	(77,185,009)	-7.78%
52	Rate Base	(Line 32 + Line 51)		3,504,452,121	3,371,631,200	132,820,921	3.94%

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2016 Projection		2015 Projection (as-filed)		
			2015 Form 1 data	Projection	2014 Form 1 data	Absolute change	Percent change
			2014 data in Settlement model	Projection value minus 2015 Projection (as-filed)	Change over 2015 Projection (as-filed)		
Operations & Maintenance Expense							
Transmission O&M							
53	Transmission O&M	Attachment 5		215,095,477	210,726,235	4,369,243	2.07%
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	Attachment 5		10,252,059	9,499,437	752,622	7.92%
55	Less: Account 565	Attachment 5		148,425,345	151,335,724	(2,910,379)	-1.92%
56	Transmission O&M	(Lines 53 - 55)		56,418,073	49,891,074	6,526,999	13.08%
Allocated Administrative & General Expenses							
57	Total A&G	323.197b		134,217,341	103,886,947	30,330,394	29.20%
58	Less Actual PBOP Expense Adjustment	(Note H) Attachment 5		0	0	0	n/m
59	Less Property Insurance Account 924	323.185b		15,938,310	15,633,179	305,131	1.95%
60	Less Regulatory Asset Amortizations Account 930.2	Attachment 5		89,288	89,288	0	0.00%
61	Less Regulatory Commission Exp Account 928	(Note D) 323.189b		22,275,686	24,280,590	(2,004,904)	-8.26%
62	Less General Advertising Exp Account 930.1	323.191b		319	6,832	(6,513)	-95.33%
63	Less Membership Dues	(Note C) Attachment 5		154,650	233,720	(79,070)	-33.83%
64	Administrative & General Expenses	(Line 57 - Sum (Lines 58 to 63))		95,759,088	63,643,338	32,115,750	50.46%
65	Wage & Salary Allocator	(Line 5)		7.8816%	7.7637%		
66	Administrative & General Expenses Allocated to Transmission	(Line 64 * Line 65)		7,547,304	4,941,089	2,606,215	52.75%
Directly Assigned A&G							
67	Regulatory Commission Exp Account 928	(Note E) Attachment 5		2,225,157	2,568,100	(342,943)	-13.35%
68	General Advertising Exp Account 930.1 - Safety-related Advertising	Attachment 5		0	0	0	n/m
69	Subtotal - Accounts 928 and 930.1 - Transmission Related	(Line 67 + Line 68)		2,225,157	2,568,100	(342,943)	-13.35%
70	Property Insurance Account 924	(Note F) Attachment 5		15,938,310	15,633,179	305,131	1.95%
71	General Advertising Exp Account 930.1 - Education and Outreach	Attachment 5		0	0	0	n/m
72	Total Accounts 924 and 930.1 - General	(Line 70 + Line 71)		15,938,310	15,633,179	305,131	1.95%
73	Gross Plant Allocator	(Line 12)		23.1939%	22.7677%		
74	A&G Directly Assigned to Transmission	(Line 72 * Line 73)		3,696,718	3,559,323	137,395	3.86%
75	Total Transmission O&M	(Lines 56 + 66 + 69 + 74)		69,887,253	60,959,586	8,927,666	14.65%
Depreciation & Amortization Expense							
Depreciation Expense							
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H) Attachment 5		99,238,672	92,085,625	7,153,047	7.77%
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H) Attachment 5		40,666,418	40,653,484	12,934	0.03%
78	Intangible Amortization	(Note H) Attachment 5		36,050,777	39,290,397	(3,239,620)	-8.25%
79	Total	(Line 77 + Line 78)		76,717,195	79,943,881	(3,226,686)	-4.04%
80	Wage & Salary Allocator	(Line 5)		7.8816%	7.7637%		
81	General Depreciation and Intangible Amortization Functionalized to Transmission	(Line 79 * Line 80)		6,046,507	6,206,617	(160,110)	-2.58%
82	Abandoned Plant Amortization	(Note O)		0	0	0	n/m
83	Total Transmission Depreciation & Amortization	(Lines 76 + 81 + 82)		105,285,179	98,292,242	6,992,937	7.11%
Taxes Other Than Income							
84	Taxes Other than Income Taxes	Attachment 2		35,960,264	31,806,190	4,154,074	13.06%
85	Total Taxes Other than Income Taxes	(Line 84)		35,960,264	31,806,190	4,154,074	13.06%

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2016 Projection		2015 Projection (as-filed)		
				2015 Form 1 data	Projection	2014 Form 1 data	Absolute change	Percent change
				2014 data in Settlement model	Projection value minus 2015 Projection (as-filed)	Change over 2015 Projection (as-filed)		
Return \ Capitalization Calculations								
Long-Term Debt								
86	Account 221 Bonds		Attachment 14	7,111,415,154	7,078,393,385	33,021,769	0.47%	
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	7,111,415,154	7,078,393,385	33,021,769	0.47%	
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	12,859,624	13,661,333	(801,709)	-5.87%	
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	33,577,276	34,644,580	(1,067,305)	-3.08%	
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	6,751,859	7,635,678	(883,818)	-11.57%	
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	74,613	85,639	(11,026)	-12.87%	
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	7,058,301,008	7,022,537,432	35,763,575	0.51%	
Long Term Debt Cost								
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	356,471,778	358,380,033	(1,908,254)	-0.53%	
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	4,088,677	4,073,420	15,257	0.37%	
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	832,212	905,935	(73,724)	-8.14%	
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	11,026	11,026	0	0.00%	
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	361,381,642	363,348,362	(1,966,721)	-0.54%	
Preferred Stock and Dividend								
104	Account 204 Preferred Stock Issued		Attachment 14	2,397,600	2,397,600	0	0.00%	
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14	0	0	0	n/m	
106	Account 207 Premium on Preferred Stock		Attachment 14	0	0	0	n/m	
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	0	0	0	n/m	
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14	0	0	0	n/m	
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14	0	0	0	n/m	
110	Total Preferred Stock		Sum Lines 104 through 109	2,397,600	2,397,600	0	0.00%	
111	Preferred Dividend		Attachment 14	161,902	161,902	0	0.00%	
Common Stock								
112	Proprietary Capital		Attachment 14	7,458,553,511	7,600,030,797	(141,477,285)	-1.86%	
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	147,464,388	133,301,194	14,163,194	10.62%	
115	Less: Account 219		Attachment 14	(13,306,314)	(9,296,735)	(4,009,579)	-43.13%	
116	Total Common Stock		Sum Lines 112 through 115	7,321,997,838	7,473,628,738	(151,630,900)	-2.03%	

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2016 Projection		2015 Projection (as-filed)		
			2015 Form 1 data	Projection	2014 Form 1 data	Absolute change	Percent change
					2014 data in Settlement model	Projection value minus 2015 Projection (as-filed)	Change over 2015 Projection (as-filed)
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	49.26%	48.63%	0.63%
118	Preferred percent	Preferred Stock	(Notes Q & R)	(Line 110 / (Lines 90 + 110 +116))	0.02%	0.02%	0.00%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	50.72%	51.35%	-0.63%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.12%	5.17%	-0.05%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock	(Note H)	(Line 111 / Line 110)	6.75%	6.75%	0.00%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%	9.80%	0.00%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.52%	2.52%	
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%	0.00%	
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	4.97%	5.03%	
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.4940%	7.55%	-0.06%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	262,623,425	254,548,240	8,075,185 3.17%
Composite Income Taxes							
Income Tax Rates							
128	FIT = Federal Income Tax Rate		(Note G)	Attachment 5	35.00%	35.00%	0.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%	4.54%	0.00%
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%	0.00%	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$			37.951%	37.951%	
132	T / (1-T)				61.163%	61.163%	
ITC Adjustment							
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(1,249,695)	(1,296,735)	47,040 3.63%
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(2,014,046)	(2,089,856)	75,811 3.63%
135	Income Tax Component =	$(T/(1-T)) * Investment\ Return * (1-(WCLTD/ROR)) =$		[Line 132 * Line 127 * (1 - (Line 123 / Line 126))]	106,566,584	103,797,572	2,769,012 2.67%
136	Total Income Taxes			(Line 134 + Line 135)	104,552,538	101,707,715	2,844,823 2.80%

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2016 Projection		2015 Projection (as-filed)		
			2015 Form 1 data	Projection	2014 Form 1 data	Absolute change	Percent change
			2014 data in Settlement model	Projection value minus 2015 Projection (as-filed)	Change over 2015 Projection (as-filed)		
Revenue Requirement							
Summary							
137	Net Property, Plant & Equipment	(Line 32)		4,573,485,299	4,363,479,368	210,005,931	4.81%
138	Total Adjustment to Rate Base	(Line 51)		(1,069,033,177)	(991,848,168)	(77,185,009)	-7.78%
139	Rate Base	(Line 52)		3,504,452,121	3,371,631,200	132,820,921	3.94%
140	Total Transmission O&M	(Line 75)		69,887,253	60,959,586	8,927,666	14.65%
141	Total Transmission Depreciation & Amortization	(Line 83)		105,285,179	98,292,242	6,992,937	7.11%
142	Taxes Other than Income	(Line 85)		35,960,264	31,806,190	4,154,074	13.06%
143	Investment Return	(Line 127)		262,623,425	254,548,240	8,075,185	3.17%
144	Income Taxes	(Line 136)		104,552,538	101,707,715	2,844,823	2.80%
145	Gross Revenue Requirement	(Sum Lines 140 to 144)		578,308,659	547,313,974	30,994,685	5.66%
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities							
146	Transmission Plant In Service	(Line 15)		5,910,756,444	5,387,870,877	522,885,568	9.70%
147	Excluded Transmission Facilities	(Note J) Attachment 15		242,640,976	239,989,391	2,651,585	1.10%
148	Included Transmission Facilities	(Line 146 - Line 147)		5,668,115,468	5,147,881,486	520,233,982	10.11%
149	Inclusion Ratio	(Line 148 / Line 146)		95.89%	95.55%		
150	Gross Revenue Requirement	(Line 145)		578,308,659	547,313,974	30,994,685	5.66%
151	Adjusted Gross Revenue Requirement	(Line 149 * Line 150)		554,568,656	522,935,226	31,633,430	6.05%
Revenue Credits							
152	Revenue Credits	Attachment 3		152,695,083	148,180,554	4,514,529	3.05%
153	Net Revenue Requirement	(Line 151 - Line 152)		401,873,572	374,754,672	27,118,900	7.24%
Net Plant Carrying Charge							
154	Gross Revenue Requirement	(Line 150)		578,308,659	547,313,974	30,994,685	5.66%
155	Net Transmission Plant	(Line 17 - Line 25 + Line 34)		4,485,390,619	4,267,491,523	217,899,096	5.11%
156	Net Plant Carrying Charge	(Line 154 / Line 155)		12.8932%	12.8252%	0.07%	
157	Net Plant Carrying Charge without Depreciation	(Line 154 - Line 76) / Line 155		10.6607%	10.6674%	0.01%	
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 154 - Line 76 - Line 127 - Line 136) / Line 155		2.4946%	2.3192%	0.18%	
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE							
159	Gross Revenue Requirement Less Return and Taxes	(Line 150 - Line 143 - Line 144)		211,132,696	191,058,019	20,074,677	10.51%
160	Increased Return and Taxes	Attachment 4		395,822,608	384,158,377	11,664,231	3.04%
161	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 159 + Line 160)		606,955,304	575,216,396	31,738,908	5.52%
162	Net Transmission Plant	(Line 17 - Line 25 + Line 34)		4,485,390,619	4,267,491,523	217,899,096	5.11%
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 161 / Line 162)		13.5318%	13.4790%		
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 161 - Line 76) / Line 162		11.3212%	11.3212%		
Net Revenue Requirement							
165	Net Revenue Requirement	(Line 153)		401,873,572	374,754,672	27,118,900	7.24%
166	Facility Credits under Section 30.9 of the OATT	Attachment 5		0	0	0	n/m
167	Transmission Incentive Credit	Attachment 7		4,677,132	4,418,738	258,395	5.85%
168	Interest on Network Upgrade Facilities	Attachment 5		1,520,803	1,751,604	(230,801)	-13.18%
169	Net Zonal Revenue Requirement	(Line 165 + 166 + 167 + 168)		408,071,508	380,925,013	27,146,495	7.13%
Network Service Rate							
170	12 CP Monthly Peak (MW)	(Note I) Attachment 9a/9b		13,738	13,379	360	2.69%
171	Rate (\$/MW-year)	(Line 169 / 170)		29,703	28,472	1,231	4.32%
172	Network Service Rate (\$/MW-year)	(Line 171)		29,703	28,472	1,231	4.32%

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2016 Projection	
			2015 Form 1 data	Projection

2015 Projection (as-filed)		
2014 Form 1 data	Absolute change	Percent change
2014 data in Settlement model	Projection value minus 2015 Projection (as-filed)	Change over 2015 Projection (as-filed)

Notes

- A Line 16 includes New Transmission Plant to be placed in service in the current calendar year. Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- B Includes Transmission portion only.
- C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded from the calculation of the ATRR and charges under the Formula Rate and are subtracted from Total A&G. Total A&G does not include lobbying expenses.
- D Includes all Regulatory Commission Expenses.
- E Includes Regulatory Commission Expenses directly related to transmission service.
- F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: $(.3500 \times 120) + (.4000 \times 245) / 365 = .3836$.
- H No change in ROE will be made absent a filing at FERC.
PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its actual PBOP expense.
Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.
- I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.
- J Amount of transmission plant excluded from rates per Attachment 15.
- K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.
- L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2, shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.
- P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.
- R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 – Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.
- S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:
 - (a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does not file a study in the time required, the amount of cash working capital allowance includable in the calculation of the ATRR under the Formula shall be zero dollars (\$0.00) as of June 1, 2014, and shall remain at zero until such time as the Commission, in response to a PacifiCorp filing of a lead-lag study, authorizes a cash working capital allowance;
 - (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 Section 205 filing.
- 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

Description	FERC Form 1 page # / Reference	Amount
(561.1) Load Dispatch-Reliability	321.85b	0
(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,818,716
(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
(561.4) Scheduling, System Control and Dispatch Services	321.88b	2,106,756
(561.5) Reliability, Planning and Standards Development	321.89b	1,326,587
Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,252,059
Schedule 1 Annual Revenue Requirement	(Line 6)	10,252,059
<u>Schedule 1 - Rate Calculations</u>		
Average 12-Month Demand - Current Year (kW)	Divisor	13,440,780
Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.762758
Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06356
Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01467
Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00293
Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00210
Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.18
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	\$554,568,656
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$5,589,191
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$147,105,893
4	Total Revenue Credits	Line 2 + Line 3	\$152,695,083
5	Interest on Network Upgrades	Attachment 5	\$1,520,803
6	Transmission Incentive Credit	Attachment 7	\$4,677,132
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$408,071,508
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	13,738
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$29.703112
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.475259
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.571214
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.114243
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.081602
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$7.14
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$3.40

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

Line	Description	Reference	Gas, Prod., Dist., Transmission				
			Total Company	or Other	Related	Plant Related	Labor Related
	(A)	(B)			(C)	(D)	(E)
1	ADIT-282	Sch. 282 Below	(3,968,031,822)	(2,826,643,795)	(928,728,614)	16,801,252	(229,460,665)
2	ADIT-281	Sch. 281 Below	(252,151,842)	(252,151,842)	0	0	0
3	ADIT-283	Sch. 283 Below	(464,012,490)	(450,200,710)	0	(8,301,728)	(5,510,052)
4	ADIT-190	Sch. 190 Below	527,365,422	495,523,065	349,597	0	31,492,760
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,156,830,732)	(3,033,473,282)	(928,379,017)	8,499,524	(203,477,957)
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	26.2739%	7.8816%
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(928,379,017)	2,233,159	(16,037,225)
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)					Attachment 1a input -->

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

Schedule ADIT-190

Description	Form 1 Reference	Schedule ADIT-190				
		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related
Account 190						
Employee Benefits						
137426	720.500	Accrued Severance	396,188	0	0	396,188
137414	505.400	Accrued Bonus	65,491	0	0	65,491
137415	505.600	Accrued Vacation	10,677,928	0	0	10,677,928
287220	720.560	Pension	42,004,416	42,004,416	0	0
287300	920.182	LTIP - non current	2,631,997	0	0	2,631,997
287324	720.200	Deferred Comp. Accrual	3,689,534	0	0	3,689,534
287327	720.300	Pension/Retirement Accrual	881,430	881,430	0	0
287373	910.580	Wasach workers comp reserve	1,237,377	0	0	1,237,377
287399	920.150	FAS 112 Book Reserve - Post	12,794,245	0	0	12,794,245
287413	720.550	Accrued CIC Severance	0	0	0	0
287447	720.830	Western Coal Carr Ret Med Accrual	4,238,777	0	0	4,238,777
287460	720.800	FAS 158 Pension Liability	63,703,014	63,703,014	0	0
287461	720.810	FAS 158 Post-Retirement Liability	20,850,623	20,850,623	0	0
287462	720.820	FAS 158 SERP Liability	23,893,147	23,893,147	0	0
FAS 133 Derivatives:						
137238	730.110	FAS 133 Derivatives - Current	19,099,710	19,099,710	0	0
137233	415.838	Curr Liab - Frozen MTM	4,980,501	4,980,501	0	0
287336	730.120	FAS 133 Derivatives - Book	13,316,395	13,316,395	0	0
287249	415.839	NonCurr Liab - Frozen MTM	41,823,354	41,823,354	0	0
Regulatory Liabilities:						
137203	705.514	RL OR Def NPC - Current	0	0	0	0
137205	705.518	RL WA Def NPC - Current	46,285	46,285	0	0
137213	705.525	RL OR RECs in Rate - Current	153,692	153,692	0	0
137214	705.522	RL UT RECs in Rate - Current	0	0	0	0
137215	705.523	RL WA RECs in Rate - Current	0	0	0	0
137221	705.526	RL CA Solar Feed-in Tariff - Current	358,886	358,886	0	0

137224	705.530	RL UT Solar Feed-in Tariff - Current	3,839,456	3,839,456	0	0	0
137228	705.536	RL CA GHG RL - C	1,102,333	1,102,333	0	0	0
137229	705.537	RL Other Reg Liabilities - Current	330,725	330,725	0	0	0
137232	415.700	RL - BPA Balancing Acct OR	0	0	0	0	0
137234	425.381	RL - BPA Balancing Acct ID	878,553	878,553	0	0	0
137237	715.720	RL - BPA Balancing Acct WA	0	0	0	0	0
137241	705.241	RL-Alt Rate Energy Prgm CA	256,166	256,166	0	0	0
137300	610.144	Reg Liability Current - DSM	717,505	717,505	0	0	0
137416	610.142	RL - UT Home Energy	947,522	947,522	0	0	0
137417	610.143	RL - WA Low Energy Program	494,423	494,423	0	0	0
137418	705.265	RL - OR Energy Conserv Chrg	998,298	998,298	0	0	0
137419	705.270	RL - Blue Sky OR	1,072,010	1,072,010	0	0	0
137420	705.271	RL - Blue Sky WA	131,501	131,501	0	0	0
137421	705.272	RL - Blue Sky CA	50,647	50,647	0	0	0
137422	705.273	RL - Blue Sky UT	1,200,413	1,200,413	0	0	0
137423	705.274	RL - Blue Sky ID	46,892	46,892	0	0	0
137424	705.275	RL - Blue Sky WY	133,301	133,301	0	0	0
137425	705.600	RL - OR 2012 GRC Giveback	0	0	0	0	0
287225	605.103	ARO/Reg Diff - Trojan - WA	(105,045)	(105,045)	0	0	0
287233	705.515	RL - Deferred Excess NPC - OR - noncurrent	2,286,645	2,286,645	0	0	0
287237	705.755	RL-Noncurrent Reclass-Other	23,587	23,587	0	0	0
287239	705.600	RL - OR 2012 GRC Giveback	(158,722)	(158,722)	0	0	0
287253	705.400	Reg Lia - OR Inj & Dam Reserve	791,291	791,291	0	0	0
287255	705.451	Reg Lia - OR Property Ins Reserve	393,344	393,344	0	0	0
287257	705.453	Reg Lia - ID Property Ins Reserve	144,868	144,868	0	0	0
287258	705.454	Reg Lia - UT Property Ins Reserve	1,318,284	1,318,284	0	0	0
287262	100.100	RL ITC	4,678,951	4,678,951	0	0	0
287284	610.147	Reg Liability-Other - Balance Reclass	(10,682)	(10,682)	0	0	0
287288	415.804	RTO Grid West N/R - OR	307,492	307,492	0	0	0
287304	610.146	OR Reg Asset/Liab Cons	(21,406)	(21,406)	0	0	0
287312	105.400	ARO Reg Liabilities	2,454,254	2,454,254	0	0	0

287320	910.560	SMUD Revenue Imputation-UT	0	0	0	0	0	0
287374	100.105	Income Tax WA Flow-through	0	0	0	0	0	0
287438	415.800	RTO Grid West N/R Allowance	429,499	429,499	0	0	0	0
287439	415.805	RTO Grid West Notes Rec - WY	157,155	157,155	0	0	0	0
287440	415.806	RTO Grid West Notes Rec - ID	51,541	51,541	0	0	0	0
287441	605.100	Trojan Decom Cost-Regulatory Asset	2,125,829	2,125,829	0	0	0	0
287442	610.135	SB 1149 Costs	371,862	371,862	0	0	0	0
287486	415.926	RL - Depre	324,479	324,479	0	0	0	0
287487	415.927	RL - Depre	253,701	253,701	0	0	0	0
State Carry forwards								
137402		DTA NOL Carry forward State Current	9,531,000	9,531,000	0	0	0	0
137403		DTA State NOL Fed Detriment - Current	(3,335,850)	(3,335,850)	0	0	0	0
287280		DTA State Charitable Contribution Limit	362,421	362,421	0	0	0	0
287437		DTA Net Operating Loss Carry forward-State	70,029,092	70,029,092	0	0	0	0
287449		DTA Federal Detriment of State NOL	(24,637,030)	(24,637,030)	0	0	0	0
287371		DTA 930.100 Oregon BETC Credits	2,104,918	2,104,918	0	0	0	0
287491		DTA BETC Purchased Credits	2,136,632	2,136,632	0	0	0	0
287497		DTA BETC Purchased Gain	837,770	837,770	0	0	0	0
287494		DTA Idaho ITC Carry forward	10,496,243	10,496,243	0	0	0	0
287269		DTA Colorado Tax Credit Carry forward	191,296	191,296	0	0	0	0
287275		DTA AZ State Tax Credit Carry forward	0	0	0	0	0	0
287281		DTA CA AMT Credit Carry forward	320,577	320,577	0	0	0	0
Loss Contingencies								
137510	415.815	Ins Resv	(19,012,454)	(19,012,454)	0	0	0	0
287498	425.140	USA Power Accrual	45,201,007	45,201,007	0	0	0	0
287341	910.530	Injuries & Damages	24,999,830	24,999,830	0	0	0	0
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	47,023,073	47,023,073	0	0	0	0
Other Deferred Assets:								
137235	505.125	Accrued Royalties	2,882	2,882	0	0	0	0
137400	-----	Valuation Allowance for DTA - Current	(6,068,202)	(6,068,202)	0	0	0	0
137404	105.154	Section 383 capital loss CF	37,346	37,346	0	0	0	0
137405	205.025	PMI Fuel Cost Adjustment	1,699,031	1,699,031	0	0	0	0
137406	205.200	M&S Inventory Write-off	753,807	753,807	0	0	0	0
137408	220.100	Bad Debts Allowance - Cash	2,999,790	2,999,790	0	0	0	0
137409	425.320	N Umpqua Settlement Agmt	9,643,394	9,643,394	0	0	0	0
137410	505.100	Energy West Accrued Liab	444,611	444,611	0	0	0	0
137412	505.150	Misc Current & Accrued Liab	2,014,332	2,014,332	0	0	0	0
137413	505.160	CA PUC Fee	9,108	9,108	0	0	0	0
137807	-----	Curr def fed tax corr ben of int	506,170	506,170	0	0	0	0
137817	-----	Curr def fed tax unc tax pos ben of int	0	0	0	0	0	0
137827	-----	Curr def state tax corr ben of int	65,656	65,656	0	0	0	0
287240	605.301	Environmental Liab- Reg	8,132,866	8,132,866	0	0	0	0
287241	605.302	Environmental Liab- NonReg	1,015,138	1,015,138	0	0	0	0
287289	425.130	Rogue River-Habitat Enhance	17,076	17,076	0	0	0	0

287290	425.150	Lewis River- LWD Fund Liab	350,922	350,922	0	0	0
287297	505.155	Deferred Revenue - Citibank	102,040	102,040	0	0	0
287298	205.210	ERC Impairment Reserve	774,200	774,200	0	0	0
287321	100.100	ITC	8,686,382	8,686,382	0	0	0
287337	715.105	MCI F.O.G. Wire Lease	211,697	211,697	0	0	0
287338	415.110	Def Reg Asset-Transmission	134,341	0	134,341	0	0
287343	415.120	Def Reg Asset-Foote Creek Contract	6,489	0	6,489	0	0
287344	715.800	Redding Contract - Prepaid	208,767	0	208,767	0	0
287345	145.030	Distribution O&M Amort of W	0	0	0	0	0
287357	425.200	Other Environmental Liability	72,107	72,107	0	0	0
287370	425.215	Unearned Joint Use Pole Con	1,106,433	1,106,433	0	0	0
287392	425.120	Bear River Settlement Agreement	6,288,267	6,288,267	0	0	0
287393	425.110	Tenant Lease Allowances	106,095	106,095	0	0	0
287417	605.710	Reverse Accrued Final Reclamation	5,531,713	5,531,713	0	0	0
287479	105.221	Safe Harbor Leases - Cholla	37,922,708	37,922,708	0	0	0
287489	910.515	Deseret Settlement Rec	207,987	207,987	0	0	0
287807	-----	Non-curr def fed tax cor ben of int	316,817	316,817	0	0	0
287817	-----	Non-curr def fed unc tax pos ben of int	460,534	460,534	0	0	0
287827	-----	Non-curr def sta tax cor ben of int	41,097	41,097	0	0	0
287837	-----	Non-curr def sta unc tax pos ben of int	59,739	59,739	0	0	0
Rounding			5	5			
Subtotal - p234			544,969,532	508,888,398	349,597	0	35,731,537
Less FASB 109 Above if not separately removed			13,365,333	13,365,333	0	0	0
Less FASB 106 Above if not separately removed			4,238,777	0	0	0	4,238,777
Total			527,365,422	495,523,065	349,597	0	31,492,760

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

PacifiCorp

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

A	B	C	D	E	F			
						Total	Gas, Prod, Dist Or Other Related	Transmission Related
Account 281								
Electric:								
287960	-----	Accelerated Pollution Control Facilities Depreciation	(252,151,842)	(252,151,842)	0	0	0	
Rounding								
Subtotal - p275			(252,151,842)	(252,151,842)	0	0	0	
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Total			(252,151,842)	(252,151,842)	0	0	0	

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

PacifiCorp

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Schedule ADIT-282

A			B	C	D	E	F
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related
Account 282							
287605	105.147	§1031 Exchange	(172,878)	(172,878)	0	0	0
287766	610.101	Amortization NOPAs 99-00 RAR	202,295	202,295	0	0	0
287610	105.403	ARO Removal Costs	(29,991,665)	(29,991,665)	0	0	0
287605	105.142	Avoided Costs	216,619,156	216,619,156	0	0	0
287704	105.143	Basis Intangible Difference	(1,342,152)	0	0	(1,342,152)	0
287753	110.100	Book Cost Depletion	(4,099,158)	(4,099,158)	0	0	0
287605	105.120	Book Depreciation	2,385,533,129	2,385,533,129	0	0	0
287605	105.470	Book Fixed Asset Gain/Loss	233,824	233,824	0	0	0
287605	105.146	Capitalization of Test Energy	5,238,233	5,238,233	0	0	0
287605	105.137	Capitalized Depreciation	(20,319,657)	(20,319,657)	0	0	0
287605	105.100	Capitalized labor and benefit costs	25,659,474	25,659,474	0	0	0
287605	105.101	Capitalized labor costs - Medicare Subsidy	2,415,886	2,415,886	0	0	0
287605		Direct Assignment: Transmission Fixed Assets	0	928,728,614	(928,728,614)	0	0
287605		Direct Assignment: Intangible Fixed Assets	0	43,264,695	0	0	(43,264,695)
287605		Direct Assignment: General Fixed Assets	0	186,195,970	0	0	(186,195,970)
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(4,620,991)	0	0	(4,620,991)	0
287608	105.223	Cholla SHL NOPA (Lease Amortization)	1,381,474	0	0	1,381,474	0
287605	105.165	Coal Mine Development	(4,834,889)	(4,834,889)	0	0	0
287605	105.170	Coal Mine Extension Costs	(5,858,660)	(5,858,660)	0	0	0
287605	105.130	Contribution in Aid of Construction	264,295,570	264,295,570	0	0	0
287605	105.175	Cost of Removal	(213,476,350)	(213,476,350)	0	0	0
287224	145.030	CWIP Reserve	572,328	572,328	0	0	0
287605	105.141	Debt AFUDC	(227,986,595)	(227,986,595)	0	0	0
287605	105.115	Effects of Ratemaking - Fixed Assets Flow through	(91,871,232)	(91,871,232)	0	0	0
287605	105.139	Equity AFUDC	(79,907,752)	(79,907,752)	0	0	0
287928	425.310	Hydro Relicensing Obligation	(8,244,188)	(8,244,188)	0	0	0
287605	-----	Federal Tax Bonus Depreciation	0	0	0	0	0
287605	105.125	Tax Depreciation	(5,809,833,122)	(5,809,833,122)	0	0	0
287605	105.152	Tax Fixed Asset Gain/Loss	(89,080,538)	(89,080,538)	0	0	0
287605	105.129	Fixed Assets - State Modifications	21,382,921	0	0	21,382,921	0

287605	105.148	Mine Safety Sec. 179E Election	(473,124)	(473,124)	0	0	0
287610	105.460	Non-ARO Removal Costs	(335,205,507)	(335,205,507)	0	0	0
287740	110.200	Percentage Depletion - Temp	(1,143,834)	(1,143,834)	0	0	0
287605	320.210	R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	0
287648	100.120	RA - Effects of Ratemaking - Fixed Assets	(276,749,101)	(276,749,101)	0	0	0
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(51,074)	(51,074)	0	0	0
287605	105.131	Reclass to Pollution Control Facilities Depreciation	252,151,842	252,151,842	0	0	0
287605	105.140	Reimbursements	31,275,532	31,275,532	0	0	0
287605	105.122	Repairs Deduction	(350,541,144)	(350,541,144)	0	0	0
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(366,853)	(366,853)	0	0	0
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(2,559,391)	(2,559,391)	0	0	0
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(933,685)	(933,685)	0	0	0
287313	105.450	RL - Non-ARO Liability	335,205,507	335,205,507	0	0	0
287605	105.135	Safe Harbor Lease Rate Differential	248,818	248,818	0	0	0
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(229,336,182)	(229,336,182)	0	0	0
287605	105.116	Solar ITC Basis Adjustment	(2,190)	(2,190)	0	0	0
287771	110.205	Tax Depletion-SRC	321,959	321,959	0	0	0
287301	105.471	UT Klamath Relicensing Costs	13,399,273	13,399,273	0	0	0
		Rounding	1	1			
Subtotal - p275			(4,244,780,923)	(3,103,392,896)	(928,728,614)	16,801,252	(229,460,665)
Less FASB 109 Above if not separately removed			(276,749,101)	(276,749,101)	0	0	0
Less FASB 106 Above if not separately removed			0	0	0	0	0
Total			(3,968,031,822)	(2,826,643,795)	(928,728,614)	16,801,252	(229,460,665)

Instructions for Account 282:

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

PacifiCorp

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

A		B	C	D	E	F
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related
Account 283						
FERC 283 - Regulatory Assets						
287847	415.423 Contra RA - PP&E Deer Creek	37,233,105	37,233,105	0	0	0
287849	415.424 Contra RA - Deer Creek Abandonment	11,602,009	11,602,009	0	0	0
287642	105.401 RA - ARO	(19,485,662)	(19,485,662)	0	0	0
137332	415.699 RA - BPA Balancing Account - OR	(557,322)	(557,322)	0	0	0
137337	715.721 RA - BPA Balancing Account - WA	(120,288)	(120,288)	0	0	0
287984	415.923 RA - Carbon Unrecovered Plant - ID	(799,389)	(799,389)	0	0	0
287985	415.924 RA - Carbon Unrecovered Plant - UT	(5,540,548)	(5,540,548)	0	0	0
287986	415.925 RA - Carbon Unrecovered Plant - WY	(2,022,666)	(2,022,666)	0	0	0
287760	415.896 RA - Chehalis Generating Facility Deferral - WA	(1,138,530)	(1,138,530)	0	0	0
287635	415.500 RA - Cholla Plant Transaction Costs	(1,100,426)	(1,100,426)	0	0	0
287947	415.501 RA - Cholla Plant Transaction Costs - ID	32,327	32,327	0	0	0
287948	415.502 RA - Cholla Plant Transaction Costs - OR	52,758	52,758	0	0	0
287949	415.503 RA - Cholla Plant Transaction Costs - WA	95,105	95,105	0	0	0
287581	415.824 RA - Contra Pension MMT & CTG - CA	139,539	139,539	0	0	0
287577	415.820 RA - Contra Pension MMT & CTG - OR	1,540,253	1,540,253	0	0	0
137201	415.869 RA - Deferred Excess NPC - CA - Current	(1,292,091)	(1,292,091)	0	0	0
287781	415.870 RA - Deferred Excess NPC - CA - Noncurrent	(1,400,430)	(1,400,430)	0	0	0
137302	415.886 RA - Deferred Excess NPC - ID - Current	(7,514,841)	(7,514,841)	0	0	0
287596	415.892 RA - Deferred Excess NPC - ID - Noncurrent	(2,202,838)	(2,202,838)	0	0	0
137304	415.888 RA - Deferred Excess NPC - UT - Current	(16,126,370)	(16,126,370)	0	0	0
287896	415.875 RA - Deferred Excess NPC - UT - Noncurrent	(7,814,810)	(7,814,810)	0	0	0
137306	415.901 RA - Deferred Excess NPC - WY - Current	(8,224,943)	(8,224,943)	0	0	0
287593	415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,704,320)	(1,704,320)	0	0	0
287783	415.880 RA - Deferred Independent Evaluator Fee - UT	23,587	23,587	0	0	0
287570	415.701 RA - Deferred Intervenor Funding Grants - CA	(15,311)	(15,311)	0	0	0
287647	425.100 RA - Deferred Intervenor Funding Grants - ID	(14,812)	(14,812)	0	0	0
287640	415.680 RA - Deferred Intervenor Funding Grants - OR	(405,912)	(405,912)	0	0	0
287861	415.857 RA - Deferred Overburden Costs - ID	(96,403)	(96,403)	0	0	0

287868	415.858	RA - Deferred Overburden Costs - WY	(257,060)	(257,060)	0	0	0
137200	430.117	RA - Demand Side Management - Current	(8,122,990)	(8,122,990)	0	0	0
287614	430.100	RA - Demand Side Management - Noncurrent	(7,405,486)	(7,405,486)	0	0	0
287981	415.920	RA - Depreciation Increase - Idaho	(603,213)	(603,213)	0	0	0
287982	415.921	RA - Depreciation Increase - Utah	(801,795)	(801,795)	0	0	0
287983	415.922	RA - Depreciation Increase - Wyoming	(2,768,962)	(2,768,962)	0	0	0
287576	430.110	RA - DSM Balance Reclass	7,405,487	7,405,487	0	0	0
287648	100.120	RA - Effects of Ratemaking - Fixed Assets - Gross up	(169,267,915)	(169,267,915)	0	0	0
287946	100.105	RA - Effects of Ratemaking - WA Flowthrough	(96,685)	(96,685)	0	0	0
287840	415.410	RA - Energy West Mining	(85,327,212)	(85,327,212)	0	0	0
287634	415.300	RA - Environmental Costs	(15,746,789)	(15,746,789)	0	0	0
287591	415.301	RA - Environmental Costs - WA	538,348	538,348	0	0	0
287738	320.270	RA - FAS 158 Pension Liability	(181,073,140)	(181,073,140)	0	0	0
287739	320.280	RA - FAS 158 Post Retirement Liability	(5,723,001)	(5,723,001)	0	0	0
137328	425.102	RA - GHG Allowances - CA - Current	(1,939,547)	(1,939,547)	0	0	0
287597	415.703	RA - Goodnoe Hills Settlement - WY	(153,227)	(153,227)	0	0	0
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(11,070,491)	(11,070,491)	0	0	0
287571	415.702	RA - Lake Side Settlement - WY	(339,693)	(339,693)	0	0	0
287903	415.879	RA - Liquidation Damages - N2 - WY	(41,156)	(41,156)	0	0	0
287979	415.917	RA - Naughton Unit #3 Costs - CA	(19,363)	(19,363)	0	0	0
287974	415.916	RA - Naughton Unit #3 Costs - ID	(90,891)	(90,891)	0	0	0
287968	415.914	RA - Naughton Unit #3 Costs - UT	0	0	0	0	0
287969	415.915	RA - Naughton Unit #3 Costs - WY	0	0	0	0	0
287977	415.885	RA - Noncurrent Reclass - Other	(23,587)	(23,587)	0	0	0
137230	425.104	RA - OR Asset Sale Gain GB - Current	(54,038)	(54,038)	0	0	0
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	0	0	0	0	0
137509	415.585	RA - OR Sch 203 Black Cap Solar	(4,392)	(4,392)	0	0	0
287904	415.845	RA - OR Sch94 Distribution Safety Surcharge	139,919	139,919	0	0	0
287942	430.112	RA - Other - Balance Reclass	(320,047)	(320,047)	0	0	0
287579	415.822	RA - Pension MMT - UT	(322,405)	(322,405)	0	0	0
287972	320.285	RA - Post Employment Costs	(3,173,252)	0	0	0	(3,173,252)
287675	740.100	RA - Post Merger Loss - Reacquired Debt *NEW*	(2,726,402)	(2,726,402)	0	0	0
287588	415.831	RA - Post-Ret MMT - CA	(26,547)	(26,547)	0	0	0
287584	415.827	RA - Post-Ret MMT - OR	(293,034)	(293,034)	0	0	0

287586	415.829	RA - Post-Ret MMT - UT	(317,250)	(317,250)	0	0	0
287779	415.850	RA - Powerdale Decommissioning	(934,500)	(934,500)	0	0	0
287864	415.852	RA - Powerdale Decommissioning - ID	(59,342)	(59,342)	0	0	0
287866	415.854	RA - Powerdale Decommissioning - WA	0	0	0	0	0
287858	415.676	RA - Preferred Stock Redemption - WY	(99,394)	(99,394)	0	0	0
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(288,416)	(288,416)	0	0	0
137313	415.905	RA - REC Sales Deferral - OR - Current	0	0	0	0	0
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	0	0	0	0	0
137314	415.902	RA - REC Sales Deferral - UT - Current	(2,732,204)	(2,732,204)	0	0	0
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(4,479,213)	(4,479,213)	0	0	0
137315	415.903	RA - REC Sales Deferral - WA - Current	(699,803)	(699,803)	0	0	0
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(1,166,338)	(1,166,338)	0	0	0
137316	415.904	RA - REC Sales Deferral - WY - Current	(834,340)	(834,340)	0	0	0
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(3,405)	(3,405)	0	0	0
137323	415.908	RA - Solar Feed-in Tariff Deferral - OR - Current	(1,564,488)	(1,564,488)	0	0	0
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(341,076)	(341,076)	0	0	0
287881	415.705	RA - Tax Revenue Requirement Adj - WY	(8,364)	(8,364)	0	0	0
287899	415.878	RA - UT Liquidation Damages	(252,374)	(252,374)	0	0	0
287878	415.406	RA - Utah ECAM	0	0	0	0	0
287639	415.510	RA - WA Colstrip #3	(120,497)	(120,497)	0	0	0
287872	720.841	RA Amort - Tax PR Adj CA	0	0	0	0	0
287873	720.842	RA Amort - Tax PR Adj ID	0	0	0	0	0
287874	720.843	RA Amort - Tax PR Adj OR	(1,018,220)	(1,018,220)	0	0	0
287875	720.844	RA Amort - Tax PR Adj UT	0	0	0	0	0
287877	720.846	RA Amort - Tax PR Adj WY	0	0	0	0	0

287918	705.400	RL - Injuries & Damages Reserve - OR	0	0	0	0	0
287917	705.451	RL - Property Insurance Reserve - OR	0	0	0	0	0
287916	705.455	RL - Property Insurance Reserve - WY	(178,699)	(178,699)	0	0	0
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(32,416,108)	(32,416,108)	0	0	0
287886	415.837	RA - Frozen MTM	(46,685,346)	(46,685,346)	0	0	0
FERC 283 - Other							
287995	720.550	Accrued CIC Severance	(9,806)	0	0	0	(9,806)
287891	505.180	Accrued Insurance Premium Tax	(129,991)	(129,991)	0	0	0
287650	205.100	Coal Pile Inventory Adjustment	(3,062,782)	(3,062,782)	0	0	0
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	(1,044,529)	(1,044,529)	0	0	0
287460	720.800	FAS 158 Pension Liability	0	0	0	0	0
287661	425.360	Hermiston Swap	(1,406,355)	(1,406,355)	0	0	0
287750	425.310	Hydro Relicensing Obligation	0	0	0	0	0
287656	425.280	Joseph Settlement	(160,757)	(160,757)	0	0	0
287967	320.290	LT Prepaid IBEW 57 Pension Contribution	(223,117)	0	0	0	(223,117)
287609	105.241	Malin SHL (Tax Int. - Tax Rent + Book Depreciation)	0	0	0	0	0
137507	210.185	Prepaid Aircraft Maintenance	(4,031)	(4,031)	0	0	0
137512	320.291	Prepaid IBEW 57 Pension Contribution - Current	(1,593,942)	0	0	0	(1,593,942)
287669	210.180	Prepaid Membership Fees	(2,273,169)	(2,273,169)	0	0	0
137513	210.195	Prepaid Surety Bond	(60,245)	(60,245)	0	0	0
287665	210.130	Prepaid Taxes - ID PUC	(131,155)	(131,155)	0	0	0
287662	210.100	Prepaid Taxes - OR PUC	(327,126)	(327,126)	0	0	0
287708	210.200	Prepaid Taxes - Property Taxes	(8,301,728)	0	0	(8,301,728)	0
287664	210.120	Prepaid Taxes - UT PUC	(1,013,763)	(1,013,763)	0	0	0
137511	210.190	Prepaid Water Rights	(261,694)	(261,694)	0	0	0
287927	100.110	RA - Solar ITC Basis Adjustment - Gross-up	(31,239)	(31,239)	0	0	0
287653	425.250	TGS Buyout	(29,852)	(29,852)	0	0	0
287770	120.205	Trapper Mining Stock Basis	(1,557,524)	(1,557,524)	0	0	0
287859	910.935	Unrealized Gain/Loss from Trading Securities	(509,935)	0	0	0	(509,935)
287965	415.836	Current Asset - Frozen MTM	(68,559)	(68,559)	0	0	0
287966	415.834	Noncurrent Asset - Frozen MTM	(49,948)	(49,948)	0	0	0
287492	----	OR BETC - Purchased Credits - Non-Cash	(293,220)	(293,220)	0	0	0
Rounding			(5)	(5)			
Subtotal - p277			(633,311,644)	(619,499,864)	0	(8,301,728)	(5,510,052)
Less FASB 109 Above if not separately removed			(169,299,154)	(169,299,154)	0	0	0
Less FASB 106 Above if not separately removed			0	0	0	0	0
Total			(464,012,490)	(450,200,710)	0	(8,301,728)	(5,510,052)

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.

Total Transmission ADIT

(F)

(942,183,084)

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Justification

Severance accruals related to regular employment downsizing.
Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive).
Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination.
Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
Regulatory liability established to record the long-term portion of the BHE Incentive plan liability related to PacifiCorp employees.
Non-qualified deferred compensation plan under IRC Subsection 409A.
Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
Total unfunded pension liability as required under FAS 158.
Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory liability established to record OR Def NPC current portion.
Regulatory liability established to record WA Def NPC current portion.
Regulatory liability established to record OR REC's current portion.
Regulatory liability established to record UT REC's current portion.
Regulatory liability established to record WA REC's current portion.
Regulatory liability established to record CA solar Feed in Tariff reclass to current.

Regulatory liability established to record UT solar Feed in Tariff reclass to current.
Regulatory liability established to record current portion of reg liability for purchase of California greenhouse gas pollution emission allowances .
Regulatory liability established to record current portion of other regulatory liabilities.
Regulatory liability established as a balancing account for a pass-through benefit to Oregon customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
Regulatory liability established as a balancing account for a pass-through benefit to WA customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
Regulatory liability established to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program
Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
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Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered 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 Idaho 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 insurances claims incurred.
Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, 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 retirement obligations.

Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual variable contract rate.
Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization).
Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149.
Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State net operating loss carry forward for income tax purposes.
Federal income benefit for the deduction state taxes associated with state net operating loss carry forward.
Charitable contribution carry forward for state income tax purposes.
State net operating loss carry forward for income tax purposes.
Federal income benefit for the deduction state taxes associated with state net operating loss carry forward.
Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
Oregon state income tax credit carry forward.
Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Idaho state income tax credit carry forward.
Colorado state income tax credit carry forward.
Arizona state income tax credit carry forward.
California state income tax credit carry forward.
Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
Accrued liability related to USA Power.
Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Accrued liability for royalty payments to the Mineral Management Service on coal production.
Valuation allowance against state tax credits that may not be realized before they expire.
Capital loss carry forward for income tax purposes pursuant to Internal Revenue Code Section 383.
Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
Accrued liability established to reserve for accounts receivable for which collection is not expected.
Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
Miscellaneous accrued liabilities related to Energy West Mining Company.
Miscellaneous accrued liabilities related to PacifiCorp.
Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance.
Current federal benefit of interest on corrections.
Current federal benefit of interest on position.
Current state benefit of interest on corrections.
Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.

Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.
Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015.
Accrued estimated liability for distribution projects that are estimated to not be recovered.
Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
Accrued liability for prepaid rents on company owned utility poles.
Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
Accrued liability for various reclamation costs for the site reclamation of the closed mines.
Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
Non-current federal benefit of interest on corrections.
Non-current federal benefit of interest on uncertain positions.
Non-current state benefit of interest on corrections.
Non-current state benefit of interest on uncertain positions.

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Justification

Depreciation on pollution control facilities.

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Justification
Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
Regulatory liability related to removal costs.
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 related to hydro-relicensing costs transferred to plant-in-service.
Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
Book-tax difference for book depreciation.
Book-tax difference related to land sales.
Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
Book-tax basis difference for the capitalization of vehicle depreciation.
Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
PowerTax Report #257: Transmission Book Allocation Group.
PowerTax Report #257: Intangible Book Allocation Group.
PowerTax Report #257: General Book Allocation Group.
Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
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 book purposes and are deductible for income tax purposes in the year paid and incurred.
PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established, CWIP Reserve.
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
Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
Current federal benefit of interest on corrections.
Book-tax difference for tax depreciation.
Book-tax difference related to the disposition of capital assets.
Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.

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.
Regulatory liability related to removal costs.
Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
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.
Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC 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 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.
This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
Regulatory liability related to removal costs.
Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
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.
Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
Book-tax difference related to relicensing cost for Klamath Dam.

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Justification

Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS.
Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
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 to record the pass-through benefit to Washington 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 to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates.
Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for reclass current portion of CA Deferred Excess NPC.
Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
Regulatory asset established for current portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
Regulatory asset established for current portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
Regulatory asset established for current portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.

Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
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.
Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
Regulatory asset established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow
Regulatory asset established to track the recoverable expenses associated with pension liability.
Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO ₂ e of green house gas emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
The book-tax difference resulting from this regulatory asset.
Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
Book-tax difference associated with Pollution control project costs allocated to CA.
Book-tax difference associated with Pollution control project costs - ID.
Book-tax difference associated with Pollution control project costs - UT.
Book-tax difference associated with Pollution control project costs - WY.
SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
Regulatory asset established to reclass current portion of OR asset sale gain giveback
Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
Black Cap Solar Project (Black Cap), a renewable resource, wherein PacifiCorp owns the project rights and the land under the facility, but leases the equipment.
Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year period for recovery in Oregon.
Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established as an offset to the increase in post-employment obligations.
Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.

Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
Regulatory asset established for the current portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
Regulatory asset established for current portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
Regulatory asset established to capture the current portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
Regulatory asset established for the current portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
Regulatory asset established for the current portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns.
Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM).
Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.

Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered 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 Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
Regulatory liability established to record changes in control (CIC) severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees.
Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums.
Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement.
Total unfunded pension liability as required 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 amortized over the remaining life of the plant.
Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID.
Book - tax difference on prepaid account for any major overhaul and amortization.
Prefunded contributions to Local 57 pension fund are recorded as prepaid expense.
Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the period of
Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
Book-tax difference associated with the timing of deductibility of property taxes.
Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
Regulatory asset accrued for prepaid water rights and water fees.
The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
Book-tax difference for unrealized gains and losses on deferred compensation plan investments.
Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
Book-tax difference related to the Gain on purchased Business Energy Tax Credits.

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

Line	Description (A)	Reference (B)	Total Company	Gas, Prod., Dist., or Other	Transmission Related (C)	Plant Related (D)	Labor Related (E)
1	ADIT-282	Sch. 282 Below	(4,143,593,907)	(2,899,531,284)	(1,025,162,012)	15,033,214	(233,933,825)
2	ADIT-281	Sch. 281 Below	(285,986,998)	(285,986,998)	0	0	0
3	ADIT-283	Sch. 283 Below	(491,700,316)	(481,476,388)	0	(8,370,903)	(1,853,025)
4	ADIT-190	Sch. 190 Below	590,565,251	559,970,912	88,912	0	30,505,427
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,330,715,970)	(3,107,023,758)	(1,025,073,100)	6,662,311	(205,281,423)
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	26.2739%	7.8816%
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(1,025,073,100)	1,750,451	(16,179,367)
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)			(928,379,017)	2,233,159	(16,037,225)
9	Beginning of Year Total (Attachment 1)						
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up					

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

Schedule ADIT-190

Description		A Form 1 Reference	B Total Company	C Gas, Prod., Dist Or Other Related	D Transmission Related	E Plant Related	F Labor Related
Account 190							
Employee Benefits							
137426	720.500	Accrued Severance	0	0	0	0	0
137414	505.400	Accrued Bonus	0	0	0	0	0
137415	505.600	Accrued Vacation	0	0	0	0	0
287220	720.560	Pension	42,004,416	42,004,416	0	0	0
287300	920.182	LTIP - non current	3,220,027	0	0	0	3,220,027
287323	505.400	Bonus Liab. Elec. - Cash Basis (2.5 mos)	3,921				3,921
287324	720.200	Deferred Comp. Accrual	3,670,279	0	0	0	3,670,279
287326	720.500	Severance Accrual - Cash Basis	442,834				442,834
287327	720.300	Pension/Retirement Accrual	831,362	831,362	0	0	0
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	9,948,038				9,948,038
287373	910.580	Wasach workers comp reserve	1,178,955	0	0	0	1,178,955
287399	920.150	FAS 112 Book Reserve - Post	12,011,447	0	0	0	12,011,447
287413	720.550	Accrued CIC Severance	0	0	0	0	0
287447	720.830	Western Coal Carr Ret Med Accrual	4,474,803	0	0	0	4,474,803
287460	720.800	FAS 158 Pension Liability	70,991,353	70,991,353	0		0
287461	720.810	FAS 158 Post-Retirement Liability	22,957,226	22,957,226	0	0	0
287462	720.820	FAS 158 SERP Liability	22,496,865	22,496,865	0	0	0
FAS 133 Derivatives:							
137238	730.110	FAS 133 Derivatives - Current	0	0	0	0	0
137233	415.838	Curr Liab - Frozen MTM	0	0	0	0	0
287336	730.120	FAS 133 Derivatives - Book	51,737,911	51,737,911	0	0	0
287249	415.839	NonCurr Liab - Frozen MTM	41,823,354	41,823,354	0	0	0

Regulatory Liabilities:							
137203	705.514	RL OR Def NPC - Current	0	0			
137205	705.518	RL WA Def NPC - Current	0	0	0	0	0
137213	705.525	RL OR RECs in Rate - Current	0	0	0	0	0
137214	705.522	RL UT RECs in Rate - Current	0	0	0	0	0
137215	705.523	RL WA RECs in Rate - Current	0	0	0	0	0
137221	705.526	RL CA Solar Feed-in Tariff - Current	0	0	0	0	0
137224	705.530	RL UT Solar Feed-in Tariff - Current	0	0	0	0	0
137228	705.536	RL CA GHG RL - C	0	0	0	0	0
137229	705.537	RL Other Reg Liabilities - Current	0	0	0	0	0
137232	415.700	RL - BPA Balancing Acct OR	0	0	0	0	0
137234	425.381	RL - BPA Balancing Acct ID	0	0	0	0	0
137237	715.720	RL - BPA Balancing Acct WA	0	0	0	0	0
137241	705.241	RL-Alt Rate Energy Prgm CA	0	0	0	0	0
137300	610.144	Reg Liability Current - DSM	0	0	0	0	0
137416	610.142	RL - UT Home Energy	0	0	0	0	0
137417	610.143	RL - WA Low Energy Program	0	0	0	0	0
137418	705.265	RL - OR Energy Conserv Chrg	0	0	0	0	0
137419	705.270	RL - Blue Sky OR	0	0	0	0	0
137420	705.271	RL - Blue Sky WA	0	0	0	0	0
137421	705.272	RL - Blue Sky CA	0	0	0	0	0
137422	705.273	RL - Blue Sky UT	0	0	0	0	0
137423	705.274	RL - Blue Sky ID	0	0	0	0	0
137424	705.275	RL - Blue Sky WY	0	0	0	0	0
137425	705.600	RL - OR 2012 GRC Giveback	0	0	0	0	0
287213	425.381	RL - BPA Balance Act - ID	1,382,645	1,382,645	0	0	0
287225	605.103	ARO/Reg Diff - Trojan - WA	(101,882)	(101,882)	0	0	0
287227	705.531	RL UT Solar Feed-in Tariff - NC	5,250,566	5,250,566	0	0	0
287229	705.527	RL CA Solar Feed-in Tariff - NC	580,673	580,673	0	0	0
287231	705.519	RL WA Def NPC - Noncurrent	50,161	50,161	0	0	0
287233	705.515	RL - Deferred Excess NPC - OR - noncurrent	4,477,257	4,477,257	0	0	0
287237	705.755	RL-Noncurrent Reclass-Other	0	0	0	0	0

287238	705.420	RL - CA GHG Allowance Rev	272,633	272,633	0	0	0
287239	705.600	RL - OR 2012 GRC Giveback	0	0	0	0	0
287253	705.400	Reg Lia - OR Inj & Dam Reserve	1,981,034	1,981,034			
287255	705.451	Reg Lia - OR Property Ins Reserve	0	0	0	0	0
287257	705.453	Reg Lia - ID Property Ins Reserve	187,733	187,733	0	0	0
287258	705.454	Reg Lia - UT Property Ins Reserve	1,627,276	1,627,276	0	0	0
287262	100.100	RL ITC	3,782,270	3,782,270	0	0	0
287268	415.706	RL - 50% Bonus Tax Depr - WY	367,689	367,689	0	0	0
287274	705.261	RL - Sale of RECs - OR	12,666	12,666	0	0	0
287284	610.147	Reg Liability-Other - Balance Reclass	27,902	27,902	0	0	0
287288	415.804	RTO Grid West N/R - OR	0	0	0	0	0
287299	705.265	RL - OR Energy Conserv Chrg	888,964	888,964	0	0	0
287304	610.146	OR Reg Asset/Liab Cons	(27,906)	(27,906)	0	0	0
287312	105.400	ARO Reg Liabilities	1,507,576	1,507,576	0	0	0
287316	715.720	NW Power Act - WA	20,735	20,735	0	0	0
287320	910.560	SMUD Revenue Imputation-UT	0	0	0	0	0
287374	100.105	Income Tax WA Flow-through	367,431	367,431	0	0	0
287438	415.800	RTO Grid West N/R Allowance	0	0	0	0	0
287439	415.805	RTO Grid West Notes Rec - WY	0	0	0	0	0
287440	415.806	RTO Grid West Notes Rec - ID	0	0	0	0	0
287441	605.100	Trojan Decom Cost-Regulatory Asset	2,111,845	2,111,845	0	0	0
287442	610.135	SB 1149 Costs	0	0	0	0	0
287445	610.142	RL - UT Home Energy LifeLine	480,062	480,062	0	0	0
287453	610.143	RL - WA Low Energy Program	612,722	612,722	0	0	0
287473	705.270	RL - Blue Sky Program OR	1,137,852	1,137,852	0	0	0
287474	705.271	RL - Blue Sky Program WA	78,540	78,540	0	0	0
287475	705.272	RL - Blue Sky Program CA	68,469	68,469	0	0	0
287476	705.273	RL - Blue Sky Program UT	1,741,740	1,741,740	0	0	0
287477	705.274	RL - Blue Sky Program ID	59,702	59,702	0	0	0
287478	705.275	RL - Blue Sky Program WY	183,700	183,700	0	0	0

287486	415.926	RL - Depre	703,968	703,968	0	0	0
287487	415.927	RL - Depre	101,835	101,835	0	0	0
State Carryforwards							
137402	DTA NOL Carryforward State Current		0	0	0	0	0
137403	DTA State NOL Fed Detriment - Current		0	0	0	0	0
287280	DTA State Charitable Contribution Limit		324,818	324,818	0	0	0
287437	DTA Net Operating Loss Carryforwrd-State		79,821,041	79,821,041	0	0	0
287449	DTA Federal Detriment of State NOL		(28,051,051)	(28,051,051)	0	0	0
287371	DTA 930.100 Oregon BETC Credits		2,104,918	2,104,918	0	0	0
287491	DTA BETC Purchased Credits		2,136,632	2,136,632	0	0	0
287497	DTA BETC Purchased Gain		837,770	837,770	0	0	0
287494	DTA Idaho ITC Carryforward		11,092,612	11,092,612	0	0	0
287269	DTA Colorado Tax Credit Carryforward		185,148	185,148	0	0	0
287275	DTA AZ State Tax Credit Carryforward		0	0	0	0	0
287281	DTA CA AMT Credit Carryforward		320,577	320,577	0	0	0
Loss Contingencies							
137510	415.815	Ins Resv	0	0	0	0	0
287970	415.815	Ins Rec Accrual	(10,338,412)	(10,338,412)	0	0	0
287498	425.140	USA Power Accrual	46,142,255	46,142,255	0	0	0
287341	910.530	Injuries & Damages	20,414,768	20,414,768	0	0	0
Asset Retirement Obligations							
287339	105.400	FAS 143 ARO Liability	80,689,134	80,689,134	0	0	0
Other Deferred Assets:							
137235	505.125	Accrued Royalties	0	0	0	0	0
137400	-----	Valuation Allowance for DTA - Current	0	0	0	0	0
137404	105.154	Section 383 capital loss CF	0	0	0	0	0
137405	205.025	PMI Fuel Cost Adjustment	0	0	0	0	0
137406	205.200	M&S Inventory Write-off	0	0	0	0	0
137408	220.100	Bad Debts Allowance - Cash	0	0	0	0	0
137409	425.320	N Umpqua Settlement Agmt	0	0	0	0	0
137410	505.100	Energy West Accrued Liab	0	0	0	0	0
137412	505.150	Misc Current & Accrued Liab	0	0	0	0	0
137413	505.160	CA PUC Fee	0	0	0	0	0
137807	-----	Curr def fed tax corr ben of int	0	0	0	0	0
137817	-----	Curr def fed tax unc tax pos ben of int	0	0	0	0	0
137827	-----	Curr def state tax corr ben of int	0	0	0	0	0
287210	505.115	Sales & Use Tax Audit Exp	95,248	95,248	0	0	0
287211	425.226	Deferred Revenue - Other	36,370	36,370	0	0	0
287214	910.245	Contra Rec Joint Owners	1,916,350	1,916,350	0	0	0
287216	605.715	Trapper Mine Contract Oblig	2,172,294	2,172,294	0	0	0
287217	910.937	LTIP Mark to Mkt Gain/Loss	29,926	0	0	0	29,926
287218	715.805	Eagle Mtn Contract Liab	1,558,982	1,558,982	0	0	0
287219	715.810	Chehalis Mitigation Oblig	505,903	505,903	0	0	0
287240	605.301	Environmental Liab- Reg	8,705,238	8,705,238	0	0	0
287241	605.302	Environmental Liab- NonReg	1,124,314	1,124,314	0	0	0
287270	-----	Valuation Allowance for DTA	(9,734,227)	(9,734,227)	0	0	0
287289	425.130	Rogue River-Habitat Enhance	7,549	7,549	0	0	0
287290	425.150	Lewis River- LWD Fund Liab	371,174	371,174	0	0	0
287297	505.155	Deferred Revenue - Citibank	43,443	43,443	0	0	0

287298	205.210	ERC Impairment Reserve	774,200	774,200	0	0	0
287321	100.100	ITC	7,021,449	7,021,449	0	0	0
287337	715.105	MCI F.O.G. Wire Lease	211,623	211,623	0	0	0
287338	415.110	Def Reg Asset-Transmission	88,912	0	88,912	0	0
287340	220.100	Bad Debts Allowance - Cash Basis	2,963,607	2,963,607	0	0	0
287343	415.120	Def Reg Asset-Foote Creek Contract	0	0	0	0	0
287344	715.800	Redding Contract - Prepaid	0	0	0	0	0
287345	145.030	Distribution O&M Amort of W	0	0	0	0	0
287349	505.100	Energy West Accrued Liab	245,130	245,130	0	0	0
287354	505.150	Misc Current & Accrued Liab	2,196,563	2,196,563	0	0	0
287357	425.200	Other Environmental Liabili	0	0	0	0	0
287370	425.215	Unearned Joint Use Pole Con	1,087,114	1,087,114	0	0	0
287391	425.320	N Umpqua Settlement Agmt	9,535,235	9,535,235	0	0	0
287392	425.120	Bear River Settlement Agreement	6,355,113	6,355,113	0	0	0
287393	425.110	Tenant Lease Allowances	344,187	344,187	0	0	0
287415	205.200	M&S Inventory Write-off	1,115,470	1,115,470	0	0	0
287417	605.710	Reverse Accrued Final Reclamation	3,717,365	3,717,365	0	0	0
287430	505.125	Accrued Royalties	639,167	639,167	0	0	0
287479	105.221	Safe Harbor Leases - Cholla	37,185,543	37,185,543	0	0	0
287482	205.025	PMI Fuel Cost Adjustment	1,144,547	1,144,547	0	0	0
287489	910.515	Deseret Settlement Rec	166,367	166,367	0	0	0
287807	-----	Non-curr def fed tax cor ben of int	418,227	418,227	0	0	0
287817	-----	Non-curr def fed unc tax pos ben of int	624,675	624,675	0	0	0
287827	-----	Non-curr def sta tax cor ben of int	54,251	54,251	0	0	0
287837	-----	Non-curr def sta unc tax pos ben of int	81,030	81,030	0	0	0
Rounding			6	6			
Subtotal - p234			606,211,204	571,142,062	88,912	0	34,980,230
Less FASB 109 Above if not separately removed			11,171,150	11,171,150	0	0	0
Less FASB 106 Above if not separately removed			4,474,803	0	0	0	4,474,803
Total			590,565,251	559,970,912	88,912	0	30,505,427

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

PacifiCorp

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

Account 281	A	B	C	D	E	F
Electric:						
287960	----- Accelerated Pollution Control Facilities Depreciation	(285,986,998)	(285,986,998)	0	0	0
Rounding						
Subtotal - p273		(285,986,998)	(285,986,998)	0	0	0
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total		(285,986,998)	(285,986,998)	0	0	0

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

PacifiCorp

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

Schedule ADIT-282

A			B	C	D	E	F
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related
Account 282							
287605	105.147	§1031 Exchange	(172,878)	(172,878)	0	0	0
287599	105.160	§1031 Exchange Normalization Adjustment	(6,993,724)	(6,993,724)	0	0	0
287766	610.101	Amortization NOPAs 99-00 RAR	163,620	163,620	0	0	0
287610	105.403	ARO Removal Costs	(57,491,583)	(57,491,583)	0	0	0
287605	105.142	Avoided Costs	225,516,549	225,516,549	0	0	0
287704	105.143	Basis Intangible Difference	(1,425,624)	0	0	(1,425,624)	0
287753	110.100	Book Cost Depletion	0	0	0	0	0
287605	105.120	Book Depreciation	2,677,461,845	2,677,461,845	0	0	0
287605	105.470	Book Fixed Asset Gain/Loss	29,490,870	29,490,870	0	0	0
287605	105.146	Capitalization of Test Energy	5,238,233	5,238,233	0	0	0
287605	105.137	Capitalized Depreciation	(22,208,480)	(22,208,480)	0	0	0
287605	105.100	Capitalized labor and benefit costs	24,532,326	24,532,326	0	0	0
287605	105.101	Capitalized labor costs - Medicare Subsidy	2,415,886	2,415,886	0	0	0
287605		Direct Assignment: Transmission Fixed Assets	0	1,032,155,736	(1,032,155,736)	0	0
287605		Direct Assignment: Intangible Fixed Assets	0	44,828,256	0	0	(44,828,256)
287605		Direct Assignment: General Fixed Assets	0	189,105,569	0	0	(189,105,569)
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(4,082,623)	0	0	(4,082,623)	0
287608	105.223	Cholla SHL NOPA (Lease Amortization)	1,308,621	0	0	1,308,621	0
287605	105.165	Coal Mine Development	(4,834,889)	(4,834,889)	0	0	0
287605	105.170	Coal Mine Extension Costs	(5,858,660)	(5,858,660)	0	0	0
287605	105.153	Contract LiabilityBasis Adj - Chehalis	(505,903)	(505,903)	0	0	0
287605	105.151	Contract LiabilityBasis Adj - Eagle Mountain	(2,995,765)	(2,995,765)	0	0	0
287605	105.130	Contribution in Aid of Construction	302,715,578	302,715,578	0	0	0
287605	105.175	Cost of Removal	(234,995,360)	(234,995,360)	0	0	0
287224	145.030	CWIP Reserve	732,574	732,574	0	0	0
287605	105.141	Debt AFUDC	(234,633,452)	(234,633,452)	0	0	0
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(97,546,853)	(97,546,853)	0	0	0
287605	105.139	Equity AFUDC	(92,316,928)	(92,316,928)	0	0	0

287928	425.310	Hydro Relicensing Obligation	(7,734,136)	(7,734,136)	0	0	0
287605	----	Federal Tax Bonus Depreciation	0	0	0	0	0
287605	105.125	Tax Depreciation	(6,239,283,262)	(6,239,283,262)	0	0	0
287605	105.152	Tax Fixed Asset Gain/Loss	(85,653,467)	(85,653,467)	0	0	0
287605	105.129	Fixed Assets - State Modifications	19,232,840	0	0	19,232,840	0
287605	105.148	Mine Safety Sec. 179E Election	(473,124)	(473,124)	0	0	0
287929	105.460	Non-ARO Removal Costs	(344,200,159)	(344,200,159)	0	0	0
287740	110.200	Percentage Depletion - Temp	0	0	0	0	0
287605	320.210	R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	0
287648	100.120	RA - Effects of Ratemaking - Fixed Assets	(271,073,480)	(271,073,480)	0	0	0
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(48,855)	(48,855)	0	0	0
287605	105.159	Reclass to §1031 Exchange Normalization Adj	6,993,724	0	6,993,724	0	0
287605	105.131	Reclass to Pollution Control Facilities Depreciation	285,986,998	285,986,998	0	0	0
287605	105.140	Reimbursements	31,280,790	31,280,790	0	0	0
287605	105.122	Repairs Deduction	(415,979,683)	(415,979,683)	0	0	0
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(473,513)	(473,513)	0	0	0
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(3,425,271)	(3,425,271)	0	0	0
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(1,015,618)	(1,015,618)	0	0	0
287313	105.450	RL - Non-ARO Liability	344,200,159	344,200,159	0	0	0
287605	105.135	Safe Harbor Lease Rate Differential	318,615	318,615	0	0	0
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(238,585,871)	(238,585,871)	0	0	0
287605	105.116	Solar ITC Basis Adjustment	(4,409)	(4,409)	0	0	0
287771	110.205	Tax Depletion-SRC	273,913	273,913	0	0	0
287301	105.471	UT Klamath Relicensing Costs	13,399,273	13,399,273	0	0	0
		Rounding	2	2			
Subtotal - p275			(4,414,667,387)	(3,170,604,764)	(1,025,162,012)	15,033,214	(233,933,825)
Less FASB 109 Above if not separately removed			(271,073,480)	(271,073,480)	0	0	0
Less FASB 106 Above if not separately removed			0	0	0	0	0
Total			(4,143,593,907)	(2,899,531,284)	(1,025,162,012)	15,033,214	(233,933,825)

Instructions for Account 282:

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

PacifiCorp

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

A			B	C	D	E	F
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related
Account 283							
FERC 283 - Regulatory Assets							
287847	415.423	Contra RA - PP&E Deer Creek	0	0	0	0	0
287849	415.424	Contra RA - Deer Creek Abandonment	9,454,496	9,454,496	0	0	0
287841	415.411	Contra RA - Deer Creek Abandonment - CA	755,848	755,848	0	0	0
287842	415.412	Contra RA - Deer Creek Abandonment - ID	9,453	9,453	0	0	0
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,171,183	1,171,183	0	0	0
287844	415.414	Contra RA - Deer Creek Abandonment - UT	350,522	350,522	0	0	0
287845	415.415	Contra RA - Deer Creek Abandonment - WA	3,390,224	3,390,224	0	0	0
287846	415.416	Contra RA - Deer Creek Abandonment - WY	142,575	142,575	0	0	0
287850	415.425	Contra RA - UMWA Pension	1,568,602	1,568,602	0	0	0
287851	415.417	Contra RA - UMWA Pension - CA	661,368	661,368	0	0	0
287855	415.421	Contra RA - UMWA Pension - WA	2,966,452	2,966,452	0	0	0
287747	705.240	RA - Alt Rate for Energy Program (CARE) - CA	(1,173)	(1,173)	0	0	0
287642	105.401	RA - ARO	(24,705,126)	(24,705,126)	0	0	0
287911	415.699	RA - BPA Balancing Account - OR	(736,045)	(736,045)	0	0	0
137337	715.721	RA - BPA Balancing Account - WA	0	0	0	0	0
287997	415.862	RA - CA Mobile Home Park Conversion	(656)	(656)	0	0	0
287984	415.923	RA - Carbon Unrecovered Plant - ID	(908,241)	(908,241)	0	0	0
287985	415.924	RA - Carbon Unrecovered Plant - UT	(6,536,379)	(6,536,379)	0	0	0
287986	415.925	RA - Carbon Unrecovered Plant - WY	(2,197,719)	(2,197,719)	0	0	0
287760	415.896	RA - Chehalis Generating Facility Deferral - WA	0	0	0	0	0
287635	415.500	RA - Cholla Plant Transaction Costs	(674,454)	(674,454)	0	0	0
287947	415.501	RA - Cholla Plant Transaction Costs - ID	19,813	19,813	0	0	0
287948	415.502	RA - Cholla Plant Transaction Costs - OR	32,335	32,335	0	0	0
287949	415.503	RA - Cholla Plant Transaction Costs - WA	58,291	58,291	0	0	0
287581	415.824	RA - Contra Pension MMT & CTG - CA	104,654	104,654	0	0	0
287577	415.820	RA - Contra Pension MMT & CTG - OR	1,155,189	1,155,189	0	0	0
137201	415.869	RA - Deferred Excess NPC - CA - Current	0	0	0	0	0
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(2,427,280)	(2,427,280)	0	0	0
137302	415.886	RA - Deferred Excess NPC - ID - Current	0	0	0	0	0

287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(8,499,708)	(8,499,708)	0	0	0
137304	415.888	RA - Deferred Excess NPC - UT - Current	0	0	0	0	0
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(15,342,961)	(15,342,961)	0	0	0
137306	415.901	RA - Deferred Excess NPC - WY - Current	0	0	0	0	0
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(6,231,563)	(6,231,563)	0	0	0
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	0	0	0	0	0
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(15,334)	(15,334)	0	0	0
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(10,196)	(10,196)	0	0	0
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(547,617)	(547,617)	0	0	0
287861	415.857	RA - Deferred Overburden Costs - ID	(115,118)	(115,118)	0	0	0
287868	415.858	RA - Deferred Overburden Costs - WY	(319,659)	(319,659)	0	0	0
137200	430.117	RA - Demand Side Management - Current	0	0	0	0	0
287614	430.100	RA - Demand Side Management - Noncurrent	(6,945,743)	(6,945,743)	0	0	0
287981	415.920	RA - Depreciation Increase - Idaho	(1,236,793)	(1,236,793)	0	0	0
287982	415.921	RA - Depreciation Increase - Utah	(753,202)	(753,202)	0	0	0
287983	415.922	RA - Depreciation Increase - Wyoming	(2,601,146)	(2,601,146)	0	0	0
287576	430.110	RA - DSM Balance Reiclass	0	0	0	0	0
287648	100.120	RA - Effects of Ratemaking - Fixed Assets - Gross up	(165,796,539)	(165,796,539)	0	0	0
287946	100.105	RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0	0
287840	415.410	RA - Energy West Mining	(91,185,789)	(91,185,789)	0	0	0
287634	415.300	RA - Environmental Costs	(17,501,976)	(17,501,976)	0	0	0
287591	415.301	RA - Environmental Costs - WA	616,855	616,855	0	0	0
287738	320.270	RA - FAS 158 Pension Liability	(180,677,865)	(180,677,865)	0	0	0
287739	320.280	RA - FAS 158 Post Retirement Liability	(6,352,161)	(6,352,161)	0	0	0
137328	425.102	RA - GHG Allowances - CA - Current	0	0	0	0	0
287975	415.655	RA - GHG Allowances - CA - Non Current	(302,328)	(302,328)	0	0	0
287597	415.703	RA - Goodnoe Hills Settlement - WY	(145,162)	(145,162)	0	0	0
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(9,931,905)	(9,931,905)	0	0	0
287571	415.702	RA - Lake Side Settlement - WY	(329,321)	(329,321)	0	0	0
287903	415.879	RA - Liquidation Damages - N2 - WY	(38,990)	(38,990)	0	0	0
287979	415.917	RA - Naughton Unit #3 Costs - CA	0	0	0	0	0

287974	415.916	RA - Naughton Unit #3 Costs - ID	0	0	0	0	0
287968	415.914	RA - Naughton Unit #3 Costs - UT	0	0	0	0	0
287969	415.915	RA - Naughton Unit #3 Costs - WY	0	0	0	0	0
287977	415.885	RA - Noncurrent Reclass - Other	0	0	0	0	0
137230	425.104	RA - OR Asset Sale Gain GB - Current	0	0	0	0	0
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	0	0	0	0	0
137509	415.585	RA - OR Sch 203 Black Cap Solar	0	0	0	0	0
287904	415.845	RA - OR Sch94 Distribution Safety Surcharge	0	0	0	0	0
287942	430.112	RA - Other - Balance Reclass	(27,905)	(27,905)	0	0	0
287579	415.822	RA - Pension MMT - UT	(214,937)	(214,937)	0	0	0
287972	320.285	RA - Post Employment Costs	(1,296,870)	0	0	0	(1,296,870)
287675	740.100	RA - Post Merger Loss - Reacquired Debt *NEW*	(2,410,570)	(2,410,570)	0	0	0
287588	415.831	RA - Post-Ret MMT - CA	(19,910)	(19,910)	0	0	0
287584	415.827	RA - Post-Ret MMT - OR	(219,775)	(219,775)	0	0	0
287586	415.829	RA - Post-Ret MMT - UT	(211,500)	(211,500)	0	0	0
287779	415.850	RA - Powerdale Decommissioning	0	0	0	0	0
287864	415.852	RA - Powerdale Decommissioning - ID	(49,392)	(49,392)	0	0	0
287866	415.854	RA - Powerdale Decommissioning - WA	0	0	0	0	0
287858	415.676	RA - Preferred Stock Redemption - WY	(88,600)	(88,600)	0	0	0
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(257,095)	(257,095)	0	0	0
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(41,276)	(41,276)	0	0	0
287932	415.894	RA - REC Sales Deferral - CA	(18,715)	(18,715)	0	0	0
137313	415.905	RA - REC Sales Deferral - OR - Current	0	0	0	0	0
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	0	0	0	0	0
137314	415.902	RA - REC Sales Deferral - UT - Current	0	0	0	0	0
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(4,309,106)	(4,309,106)	0	0	0
137315	415.903	RA - REC Sales Deferral - WA - Current	0	0	0	0	0
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(1,203,000)	(1,203,000)	0	0	0
137316	415.904	RA - REC Sales Deferral - WY - Current	0	0	0	0	0

287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(232,974)	(232,974)	0	0	0
137323	415.908	RA - Solar Feed-in Tariff Deferral - OR - Current	0	0	0	0	0
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(2,025,105)	(2,025,105)	0	0	0
287881	415.705	RA - Tax Revenue Requirement Adj - WY	(1,673)	(1,673)	0	0	0
287899	415.878	RA - UT Liquidation Damages	(239,091)	(239,091)	0	0	0
287878	415.406	RA - Utah ECAM	0	0	0	0	0
287906	415.863	RA - UT Subscriber Solar Program	(8,229)	(8,229)	0	0	0
287639	415.510	RA - WA Colstrip #3	(100,691)	(100,691)	0	0	0
287872	720.841	RA Amort - Tax PR Adj CA	0	0	0	0	0
287873	720.842	RA Amort - Tax PR Adj ID	0	0	0	0	0
287857	415.545	RA - WA Merwin Project	(61,703)	(61,703)	0	0	0
287874	720.843	RA Amort - Tax PR Adj OR	(678,813)	(678,813)	0	0	0
287875	720.844	RA Amort - Tax PR Adj UT	0	0	0	0	0
287877	720.846	RA Amort - Tax PR Adj WY	0	0	0	0	0
287918	705.400	RL - Injuries & Damages Reserve - OR	0	0	0	0	0
287848	320.281	RA - Post Retirement Settlement Loss	(2,859,935)	(2,859,935)	0	0	0
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(82,356)	(82,356)	0	0	0
287934	320.283	RA - Post Retirement Settlement Loss - CC -WY	(33,768)	(33,768)	0	0	0
287917	705.451	RL - Property Insurance Reserve - OR	(180,148)	(180,148)	0	0	0
287916	705.455	RL - Property Insurance Reserve - WY	(46,513)	(46,513)	0	0	0
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(50,301,132)	(50,301,132)	0	0	0
287886	415.837	RA - Frozen MTM	(41,773,405)	(41,773,405)	0	0	0
FERC 283 - Other							
287995	720.550	Accrued CIC Severance	0	0	0	0	0
287891	505.180	Accrued Insurance Premium Tax	0	0	0	0	0
287650	205.100	Coal Pile Inventory Adjustment	(473,638)	(473,638)	0	0	0
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	(522,265)	(522,265)	0	0	0
287460	720.800	FAS 158 Pension Liability	0	0	0	0	0
287661	425.360	Hermiston Swap	(1,341,196)	(1,341,196)	0	0	0
287750	425.310	Hydro Relicensing Obligation	0	0	0	0	0
287656	425.280	Joseph Settlement	(108,620)	(108,620)	0	0	0
287967	320.290	LT Prepaid IBEW 57 Pension Contribution	(322,659)	0	0	0	(322,659)
287609	105.241	Main SHL (Tax Int. - Tax Rent + Book Depreciation)	0	0	0	0	0
137507	210.185	Prepaid Aircraft Maintenance	0	0	0	0	0
137512	320.291	Prepaid IBEW 57 Pension Contribution - Current	0	0	0	0	0
287669	210.180	Prepaid Membership Fees	(2,804,352)	(2,804,352)	0	0	0
287909	210.195	Prepaid Surety Bond	(60,245)	(60,245)	0	0	0
287665	210.130	Prepaid Taxes - ID PUC	(132,523)	(132,523)	0	0	0
287662	210.100	Prepaid Taxes - OR PUC	(332,528)	(332,528)	0	0	0
287708	210.200	Prepaid Taxes - Property Taxes	(8,370,903)	0	0	(8,370,903)	0
287664	210.120	Prepaid Taxes - UT PUC	(1,033,503)	(1,033,503)	0	0	0
287908	210.190	Prepaid Water Rights	(320,247)	(320,247)	0	0	0

Total Transmission ADIT

(F)

(1,039,502,016)

(942,183,084)

(1,039,502,016)

G

Justification

Severance accruals related to regular employment downsizing.
Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive).
Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination.
Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
Non-qualified deferred compensation plan under IRC Subsection 409A.
Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
Total unfunded pension liability as required under FAS 158.
Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.

Regulatory liability established to record OR Def NPC current portion.
Regulatory liability established to record WA Def NPC current portion.
Regulatory liability established to record OR REC's current portion.
Regulatory liability established to record UT REC's current portion.
Regulatory liability established to record WA REC's current portion.
Regulatory liability established to record CA solar Feed in Tariff reclass to current.
Regulatory liability established to record UT solar Feed in Tariff reclass to current.
Regulatory liability established to record current portion of regulatory liability for purchase of California greenhouse gas pollution emission allowances.
Regulatory liability established to record current portion of other regulatory liabilities.
Regulatory liability established as a balancing account for a pass-through benefit to Oregon customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
Regulatory liability established as a balancing account for a pass-through benefit to WA customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
Regulatory liability established to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
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Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.
Regulatory liability established to record UT solar Feed in Tariff.
Regulatory liability established to record CA solar Feed in Tariff.
Regulatory liability established to record WA Def NPC.
Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.

Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State net operating loss carryforward for income tax purposes.
Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
Charitable contribution carryforward for state income tax purposes.
State net operating loss carryforward for income tax purposes.
Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
Oregon state income tax credit carryforward.
Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Idaho state income tax credit carryforward.
Colorado state income tax credit carryforward.
Arizona state income tax credit carryforward.
California state income tax credit carryforward.
Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
Accrued liability related to USA Power.
Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Accrued liability for royalty payments to the Mineral Management Service on coal production.
Valuation allowance against state tax credits that may not be realized before they expire.
Capital loss carryforward for income tax purposes pursuant to Internal Revenue Code Section 383.
Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
Accrued liability established to reserve for accounts receivable for which collection is not expected.
Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
Miscellaneous accrued liabilities related to Energy West Mining Company.
Miscellaneous accrued liabilities related to PacifiCorp.
Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance.
Current federal benefit of interest on corrections.
Current federal benefit of interest on position.
Current state benefit of interest on corrections.
Accrual to reserve for sales and use tax.
Advanced payments recognized for tax and not for book.
Reserve against receivable due from joint owners.
Accrued final reclamation expenditures for the Trapper mine.
To record unrealized gains/losses from the long term incentive plan.
Eagle Mountain contract liabilities not currently deductible for income tax purposes.
Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
Valuation allowance against items that may not be realized before they expire.
Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license. PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.

The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
Accrued liability established to reserve for accounts receivable for which collection is not expected.
Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.
Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015.
Accrued estimated liability for distribution projects that are estimated to not be recovered.
Miscellaneous accrued liabilities related to Energy West Mining Company.
Miscellaneous accrued liabilities related to PacifiCorp.
Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
Accrued liability for prepaid rents on company owned utility poles.
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 settlement obligations.
Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
Accrued liability for various reclamation costs for the site reclamation of the closed mines.
Accrued liability for royalty payments to the Mineral Management Service on coal production.
Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
Non-current federal benefit of interest on corrections.
Non-current federal benefit of interest on uncertain positions.
Non-current state benefit of interest on corrections.
Non-current state benefit of interest on uncertain positions.

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Justification

Depreciation on pollution control facilities.

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Justification

Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
Exclusion of ADIT from §1031 Exchange due pursuant to the income tax normalization rules.
Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
Regulatory liability related to removal costs.
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 related to hydro-relicensing costs transferred to plant-in-service.
Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
Book-tax difference for book depreciation.
Book-tax difference related to land sales.
Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
Book-tax basis difference for the capitalization of vehicle depreciation.
Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
PowerTax Report #257: Transmission Book Allocation Group.
PowerTax Report #257: Intangible Book Allocation Group.
PowerTax Report #257: General Book Allocation Group.
Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
Book-tax basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
Eagle Mountain contract liabilities not currently deductible for income tax purposes.
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 book purposes and are deductible for income tax purposes in the year paid and incurred.
PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established, CWIP Reserve.
Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.

PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
Current federal benefit of interest on corrections.
Book-tax difference for tax depreciation.
book-tax difference related to the disposition of capital assets.
Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
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.
Regulatory liability related to removal costs.
Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
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.
Reclass to separately state the exclusion of ADIT from §1031 Exchange pursuant to the income tax normalization rules.
Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC 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 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.
This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
Regulatory liability related to removal costs.
Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
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.
Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
Book-tax difference related to relicensing cost for Klamath Dam.

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Justification

Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS.
Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA 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 disposition.
Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
Regulatory asset to record the pass-through benefit to Washington 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.
Balancing account to record the program costs for the conversion of metered mobile home parks to direct utility service.
Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates.
Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for reclass current portion of CA Deferred Excess NPC.
Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
Regulatory asset established for current portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.

Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
Regulatory asset established for current portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
Regulatory asset established for current portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
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.
Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
Regulatory asset established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
Regulatory asset established to track the recoverable expenses associated with pension liability.
Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO ₂ e of green house gas emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO ₂ e of green house gas (GHG) emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
The book-tax difference resulting from this regulatory asset.
Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
Book-tax difference associated with Pollution control project costs allocated to CA.

Book-tax difference associated with Pollution control project costs - ID.
Book-tax difference associated with Pollution control project costs - UT.
Book-tax difference associated with Pollution control project costs - WY.
SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
Regulatory asset established to reclass current portion of OR asset sale gain giveback.
Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback.
Black Cap Solar Project (Black Cap), a renewable resource, wherein PacifiCorp owns the project rights and the land under the facility, but leases the equipment.
Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year period for recovery in Oregon.
Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established as an offset to the increase in post-employment obligations.
Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
Reg Asset established to record Washington's portion of stock redemption costs.
Deferral of California prepaid renewable energy credit (REC) purchases in compliance with the Renewable Portfolio Standard (RPS).
Regulatory asset established for the current portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
Regulatory asset established for current portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
Regulatory asset established to capture the current portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
Regulatory asset established for the current portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.

Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
Regulatory asset established for the current portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns.
Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM).
Regulatory asset established for the UT Subscriber Solar Program.
Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
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 Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
Regulatory liability established to record changes in control (CIC) severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees.
Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums.
Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement.
Total unfunded pension liability as required 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 amortized over the remaining life of the plant.
Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID.
Book - tax difference on prepaid account for any major overhaul and amortization.
Prefunded contributions to Local 57 pension fund are recorded as prepaid expense.
Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the period of coverage. Moved from 2014 account 137513.
Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
Book-tax difference associated with the timing of deductibility of property taxes.
Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page 263, Col (i)	Allocator	Allocated Amount
Plant Related			Net Plant Allocator	
	Real Property	136,315,479		
	Possessory taxes	480,993		
1	Total Plant Related	136,796,472	26.2739%	35,941,804
Labor Related			Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	7.8816%	0
Other Included			Net Plant Allocator	
	Annual Report	70,261		
3	Total Other Included	70,261	26.2739%	18,460
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	136,866,733		35,960,264
Currently Excluded				
	Local Franchise	31,829,699		
	Montana Energy License	241,715		
	Montana Wholesale Energy	172,224		
	Idaho Generation Tax (KWh)	37,280		
	Oregon Department of Energy	1,247,564		
	Wyoming Wind Generation Tax	1,738,070		
	Washington Public Utility Tax	13,134,413		
	Other (Navajo Nation, Business & Occupation, Other)	34,610		
5	Subtotal Excluded Taxes	48,435,575		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	<u>185,302,308</u>		
7	Total Other Taxes			
	114.14c	<u>185,302,308</u>		
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			3,579,420
2	Pole Attachments - Transmission Related			191,238
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			952,355
5	Miscellaneous General Revenues		<i>detail below</i>	310,409
6	Account 454 subtotal		(Sum Lines 1-5)	5,589,191
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	23,548,070
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	120,928,143
10	Facilities Charges including Interconnection Agreements	Note 2		2,255,619
11	Transmission maintenance revenue		Account 456.2	374,060
12	Account 456 subtotal		(Sum Lines 7-11)	147,105,893
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	152,695,083

Detail for selected items above

Miscellaneous General Revenues

Rents - General	282,949
One Utah Center and North Temple office subleases	2,880,365
Parking Rent: Lloyd Center, Portland, Oregon	732,419
Rents - Common Affiliate - Kern River	28,822
Rents - non Common	13,873
Total Miscellaneous General Revenue	3,938,428
Wages & Salary Allocator	7.88%
Total Allocated Miscellaneous General Revenue	310,409

Distribution Underbuild

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

Notes

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

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

Return and Taxes with 100 Basis Point increase in ROE				Appendix A input: Line 127 + Line 137 from below	395,822,608
A	100 Basis Point increase in ROE and Income Taxes				1.00%
B	100 Basis Point increase in ROE				
Return Calculation					
			Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	49.26%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	50.72%
120	Debt Cost	Long Term Debt Cost = $\frac{\text{Long Term Debt Cost}}{\text{Net Proceeds Long Term Debt}}$		(Line 103 / Line 96)	5.12%
121	Preferred Cost	Preferred Stock cost = $\frac{\text{Preferred Dividends}}{\text{Total Preferred Stock}}$		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.52%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.48%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	8.00%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	280,398,381
Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate				35.00%
129	SIT = State Income Tax Rate or Composite				4.54%
130	p = percent of federal income tax deductible for state purposes			Per state tax code	0.00%
131	T	$T = 1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$			37.95%
132	CIT = $T / (1 - T)$				61.16%
133	$1 / (1 - T)$				161.16%
ITC Adjustment					
134	Amortized Investment Tax Credit			Attachment 5	(1,249,695)
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131)))	(2,014,046)
136	Income Tax Component =	$CIT = (T/(1-T)) * \text{Investment Return} * (1-(WCLTD/R)) =$			117,438,272
137	Total Income Taxes				115,424,226

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions						Detail/notes	
Calculation of Transmission Plant In Service			Source	Footnotes	Year	Balance	
1	December		206.58b		2014	5,387,870,877	-
2	January		Monthly Balances		2015	5,392,877,518	-
3	February		Monthly Balances		2015	5,418,826,536	-
4	March		Monthly Balances		2015	5,443,960,812	-
5	April		Monthly Balances		2015	5,461,300,078	-
6	May		Monthly Balances		2015	5,815,178,923	-
7	June		Monthly Balances		2015	5,818,830,963	-
8	July		Monthly Balances		2015	5,822,012,911	-
9	August		Monthly Balances		2015	5,827,889,080	-
10	September		Monthly Balances		2015	5,844,928,037	-
11	October		Monthly Balances		2015	5,855,377,709	-
12	November		Monthly Balances		2015	5,874,056,332	-
13	December		207.56g		2015	5,910,756,444	-
15	Transmission Plant In Service		(line 13)	(Note M)	Projection	5,910,756,444	Appendix A input
Calculation of Distribution Plant In Service			Source		Year	Balance	
15	December		206.75b		2014	6,190,391,727	-
16	January		Monthly Balances		2015	6,200,981,777	-
17	February		Monthly Balances		2015	6,217,287,882	-
18	March		Monthly Balances		2015	6,231,346,826	-
19	April		Monthly Balances		2015	6,253,141,720	-
20	May		Monthly Balances		2015	6,262,843,650	-
21	June		Monthly Balances		2015	6,276,707,226	-
22	July		Monthly Balances		2015	6,292,971,875	-
23	August		Monthly Balances		2015	6,306,107,318	-
24	September		Monthly Balances		2015	6,339,607,746	-
25	October		Monthly Balances		2015	6,354,916,596	-
26	November		Monthly Balances		2015	6,369,482,699	-
27	December		206.75g		2015	6,401,275,118	-
28	Distribution Plant In Service		(line 27)		Projection	6,401,275,118	
Calculation of Intangible Plant In Service			Source		Year	Balance	
29	December		204.5b		2014	880,195,124	-
30	December		204.5g		2015	876,732,474	-
19	Intangible Plant In Service		(line 30)	(Note N)	Projection	876,732,474	Appendix A input
Calculation of General Plant In Service			Source		Year	Balance	
32	December		206.99b		2014	1,445,031,807	-
33	December		207.99g		2015	1,173,341,617	-
18	General Plant In Service		(line 33)	(Note N)	Projection	1,173,341,617	Appendix A input
Calculation of Production Plant In Service			Source		Year	Balance	
35	December		204.46b		2014	11,922,598,581	-
36	January		Monthly Balances		2015	11,922,535,627	-
37	February		Monthly Balances		2015	11,921,517,771	-
38	March		Monthly Balances		2015	11,927,578,513	-
39	April		Monthly Balances		2015	11,981,153,737	-
40	May		Monthly Balances		2015	12,012,543,773	-
41	March		Monthly Balances		2015	12,109,832,500	-
42	April		Monthly Balances		2015	12,118,399,448	-
43	August		Monthly Balances		2015	12,132,203,767	-
44	September		Monthly Balances		2015	12,125,693,776	-
45	October		Monthly Balances		2015	12,159,104,572	-
46	November		Monthly Balances		2015	12,283,910,911	-
47	December		204.46g		2015	12,154,489,265	-
48	Production Plant In Service		(line 47)		Projection	12,154,489,265	
49	Electric Plant Sold		206.102g			2,021,782	-
6	Total Plant In Service		(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	Projection	26,518,616,701	Appendix A input

PacifiCorp
Attachment 5 - Cost Support

Accumulated Depreciation Worksheet

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

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Notes		
Calculation of Transmission Accumulated Depreciation				
	Source	Year	Balance	
51	December	2014	1,432,003,537	-
52	January	2015	1,437,763,058	-
53	February	2015	1,443,867,032	-
54	March	2015	1,449,676,947	-
55	April	2015	1,456,943,807	-
56	May	2015	1,460,250,513	-
57	June	2015	1,467,806,526	-
58	July	2015	1,474,516,057	-
59	August	2015	1,479,913,762	-
60	September	2015	1,492,036,912	-
61	October	2015	1,490,478,837	-
62	November	2015	1,497,697,648	-
63	December	2015	1,503,737,225	-
25	64 Transmission Accumulated Depreciation	(line 63) (Note M) Projection	1,503,737,225	Appendix A input
Calculation of Distribution Accumulated Depreciation				
	Source	Year	Balance	
65	December	2014	2,479,873,031	-
66	January	2015	2,488,079,212	-
67	February	2015	2,495,643,104	-
68	March	2015	2,503,741,530	-
69	April	2015	2,512,053,287	-
70	May	2015	2,519,591,595	-
71	June	2015	2,525,983,224	-
72	July	2015	2,533,638,026	-
73	August	2015	2,541,131,062	-
74	September	2015	2,556,839,078	-
75	October	2015	2,565,016,180	-
76	November	2015	2,572,721,217	-
77	December	2015	2,581,141,819	-
78	78 Distribution Accumulated Depreciation	(line 77) Projection	2,581,141,819	-
Calculation of Intangible Accumulated Depreciation				
	Source	Year	Balance	
79	December	2014	555,584,758	-
80	December	200.21c 2015	559,800,280	-
8	81 Accumulated Intangible Depreciation	(line 80) (Note N) Projection	559,800,280	Appendix A input
Calculation of General Accumulated Depreciation				
	Source	Year	Balance	
82	December	2014	580,388,319	-
83	December	219.28c 2015	418,947,737	-
26	84 Accumulated General Depreciation	(line 83) (Note N) Projection	418,947,737	Appendix A input
Calculation of Production Accumulated Depreciation				
	Source	Year	Balance	
85	December	2014	3,902,924,345	-
86	January	2015	3,936,028,308	-
87	February	2015	3,968,682,567	-
88	March	2015	4,002,162,557	-
89	April	2015	4,015,954,250	-
90	May	2015	4,044,986,076	-
91	June	2015	4,054,238,450	-
92	July	2015	4,084,919,114	-
93	August	2015	4,115,274,561	-
94	September	2015	4,141,818,345	-
95	October	2015	4,171,664,932	-
96	November	2015	4,191,203,285	-
97	December	2015	4,061,975,025	-
98	98 Production Accumulated Depreciation	(line 97) Projection	4,061,975,025	-
7	99 Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98) (Note M) Projection	8,565,801,806	Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98) Projection	9,125,602,086	

PacifiCorp
Attachment 5 - Cost Support

Materials & Supplies

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount
39	Undistributed Stores Expense	Prior Year	227.16c	0
		Current Year	227.16c	0
		(Note N) Appendix A input	Projection	0 current end-of-year balance
42	Construction Materials & Supplies	Prior Year	227.5c	111,221,100
		Current Year	227.5c	134,703,542
		(Note N) Appendix A input	Projection	134,703,542 current end-of-year balance
45	Transmission Materials & Supplies	Prior Year	227.8c	490,752
		Current Year	227.8c	653,625
		(Note N) Appendix A input	Projection	653,625 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
133	Amortized Investment Tax Credit Utility Investment Tax Credit Adj. - Net (411.4)		114.19c	(4,756,408)	Net Plant Allocator 26.27%	(1,249,695)
		Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base				
35	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current beg of year balance	266 footnotes	748,926		
		Current end of year balance	266 footnotes	375,732		
		Average		562,329	26.27%	147,746

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related
23	Land Held for Future Use	Prior Year	214.47d	23,319,217	3,657,534	19,661,683
		Current Year	214.47d	23,319,217	3,657,534	19,661,683
		(Notes B & L) Appendix A input	Projection		3,657,534	

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total
Excluded Membership Dues Expense				
63	Centre for Energy Advancement through Technological Innovation (CEATI)		component of 335 Ln 1b	47,300
	National Automated Clearinghouse Association (NACHA)		component of 335 Ln 1b	8,000
	National Coal Transportation Association		component of 335 Ln 1b	1,600
	National Electric Energy Testing Research and Application Center		component of 335 Ln 1b	85,250
	National Joint Utilities		component of 335 Ln 1b	10,500
	Northwest Energy Efficiency Council		component of 335 Ln 1b	2,000
	Total	(Note C)	Appendix A Input	154,650
PBOP				
58	Authorized filed PBOP expense		Annual Update Informational Filing	(8,999,649)
	Actual PBOP expense		Attachment 17 total	(8,999,649)
	Actual PBOP Expense Adjustment		Appendix A Input	0 Authorized Filled E
Property Insurance				
70	Property Insurance Account 924		323.185b	15,938,310
		(Note F)	Appendix A Input	15,938,310

PacifiCorp
Attachment 5 - Cost Support

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission Related Appendix A input	Non-transmission Related
Directly Assigned A&G				
Specific Transmission related Regulatory Expenses				
Federal Energy Regulatory Commission:				
Annual Fee	350.37d	1,738,787	1,738,787	
Annual Fee - hydro	350.38d	2,362,642		2,362,642
Transmission Rate Case	350.39d	175,117	175,117	
Other Regulatory	350.40d	642,175	311,253	330,922
67 Total	sum	4,918,721	2,225,157	2,693,564

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Safety Related Appendix A Input	Non-safety Related
Directly Assigned A&G				
68	General Advertising Exp Account 930.1 - Safety-related Advertising	323.191b	319	0
			0	319

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Education & Outreach Appendix A Input	Other
Directly Assigned A&G				
71	General Advertising Exp Account 930.1 - Education and Outreach	323.191b	319	0
			0	319

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
53	Transmission O&M	321.112b	215,664,453	(568,976)
				215,095,477
Adjustment for Ancillary Services Accounts 561-561.5				
	(561) Load Dispatching	321.84b	0	
	(561.1) Load Dispatch-Reliability	321.85b	0	
	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,818,716	
	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0	
	(561.4) Scheduling, System Control and Dispatch Services	321.88b	2,106,756	
	(561.5) Reliability, Planning and Standards Development	321.89b	1,326,587	
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,252,059	0
				10,252,059
55	Less: Account 565	321.96b	148,425,345	0
				148,425,345

Facility Credits under Section 30.9 of the OATT

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	Description & Documentation
Net Revenue Requirement			
166	Facility Credits under Section 30.9 of the OATT	0	Appendix A Input
168	Interest on Network Upgrade Facilities	1,520,803	Appendix A Input

PacifiCorp
Attachment 5 - Cost Support

Other adjustments to rate base

Index A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
Network Upgrade Balance				
			Prior Year	(52,282,848)
			Current Year	(35,613,530)
50	Network Upgrade Balance	(Note N)	Appendix A input	(35,613,530) current end-of-year balance
			Enter negative	
			Enter negative	
			Projection	

Depreciation Expense

Index A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total
Transmission Plant				
	Depreciation expense (403)	(Note H)	336.7b	99,238,672
	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	99,238,672 Appendix A Input
General Plant				
	Depreciation expense (403)	(Note H)	336.10b	39,308,259
	Amortization of limited term electric plant (404)	(Note H)	336.10d	1,358,159
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	40,666,418 Appendix A Input
Intangible plant				
	Amortization of limited term electric plant (404)	(Note H)	336.1d	36,050,777
	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	36,050,777 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

Index A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
	Generating Plant Liquidated Damages-WY (detail below)		232.29e	
	Lake Side Settlement			27,331
	Goodnoe Hills Settlement			21,250
	Wyoming 2013 Settlement (Naughton Plant)			5,708
	Generating Plant Liquidated Damages-UT (detail below)		232.30e	
	Utah 2013 EBA Settlement (Naughton Plant)			35,000
61	Total		sum	89,288 Appendix A Input





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Details
(enter negative in Appendix A)

Details
Detail for transmission-related value on Attachment 12 Detail for transmission-related value on Attachment 12 current end-of-year balance

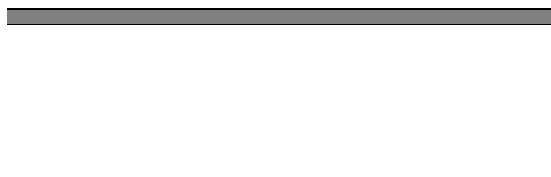
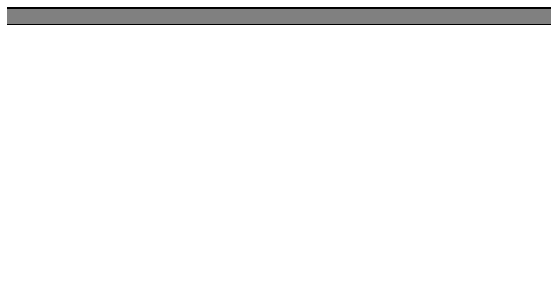
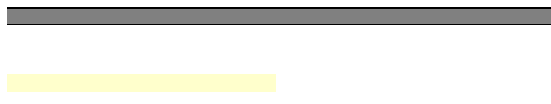
Details
Expense minus Actual Expense

Details

Details
Based on FERC 930.1 download

Details
Based on FERC 930.1 download

Details
Adjustment for Ancillary Services Accounts 561-561.5



PacifiCorp
Attachment 6 - Estimate and Reconciliation Worksheet

Instruction Summary

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

Worksheet

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

	Plant In Service										CWP	(L)	Plant In Service				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)			(K)	(M)	(N)	(O)	
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Transmission CWP	Weighting	Other Transmission PIS	0	Other Transmission PIS
	(Excl Energy Gateway)	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Total (Segments B-H)	(Gateway only)		Amount (A x L)	Amount (J x L)	(M / 13)
CWP Balance Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-	-	-
Jan	5,127,419.78	-	1,731	1,194	-	-	-	-	121,837	-	124,762	-	-	12	61,529,037	1,497,143	4,733,002.87
Feb	1,060,761	-	2,434	-	-	-	-	-	140,451	-	142,886	-	-	11	11,668,375	1,571,741	897,567
Mar	3,782,993	-	385	-	-	-	-	-	10,354,870	-	10,355,255	-	-	10	37,829,934	103,552,546	2,909,995
Apr	23,666,624	-	949	-	-	-	-	-	66,674	-	67,623	-	-	9	212,999,612	608,606	16,384,586
May	55,456,822	-	51,510	-	-	-	-	-	431,815	-	483,325	-	-	8	443,654,578	3,866,600	34,127,275
Jun	3,533,990	-	30,300	-	-	-	-	-	(135,961)	-	(105,661)	-	-	7	24,737,933	(739,765)	1,902,918
Jul	7,002,406	-	30,300	-	-	-	-	-	53,337	-	83,637	-	-	6	42,015,655	501,821	3,231,972
Aug	3,956,514	-	-	-	-	-	-	-	221,968	-	221,968	-	-	5	19,782,570	1,109,840	1,521,736
Sep	5,220,573	-	-	-	-	-	-	-	28,203	-	28,203	-	-	4	20,882,290	112,811	1,606,330
Oct	5,201,059	-	-	-	-	-	-	-	30,586	-	30,586	-	-	3	15,603,177	91,757	1,200,244
Nov	4,987,971	-	-	-	-	-	-	-	28,842	-	28,842	-	-	2	9,975,943	57,683	767,380
Dec	5,891,851	-	-	-	-	-	-	-	26,474	-	26,474	-	-	1	5,891,851	26,474	453,219
Total	124,889,184	-	117,610	1,194	-	-	-	-	11,369,074	-	11,487,878	-	-		906,570,934	112,257,257	69,736,226
New Transmission Plant Additions and CWP (weighted by months in service)																	

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

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

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

(P)	CWIP		(S)
0	(Q)	(R)	Input/Total
(N / 13)	Transmission CWIP Amount (K x L)	Transmission CWIP (D / 13)	
-	-	-	-
115,165	-	-	-
120,903	-	-	-
7,965,580	-	-	-
46,816	-	-	-
297,431	-	-	-
(56,905)	-	-	-
38,602	-	-	-
85,372	-	-	-
8,678	-	-	-
7,058	-	-	-
4,437	-	-	-
2,036	-	-	-
8,655,174	-	-	-

78,371,399
-

58
2,061
2,156
141,343
626
5,208
(987)
661
1,435
142
110
62
19
153,036

PacifiCorp
Attachment 8 - Depreciation Rates
Applied Depreciation Rates by State - 2015

Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.27%
2	352	Structures and Improvements															1.42%
3	353	Station Equipment															1.74%
4	353.7	Supervisory Equipment															1.74%
5	354	Towers and Fixtures															1.53%
6	355	Poles and Fixtures															2.18%
7	356	Overhead Conductors and Devices															1.88%
8	356.2	Clearing & Grading															1.88%
9	357	Underground Conduit															1.60%
10	358	Underground Conductors and Devices															1.66%
11	359	Roads & Trails															1.32%
12		Unclassified Transmission															1.76%
13	389.2	Land Rights		0.00%		0.00%		0.00%	85,283.38	2.03%	74,314.75	1.98%		0.00%	4,867.64	1.17%	
14	390	Structures and Improvements	79,400,430.78	1.86%	12,923,250.28	2.52%	3,309,074.45	1.71%	92,078,077.88	1.53%	10,793,098.90	1.95%	385,400.84	1.51%	12,577,503.43	1.65%	
15	390.3	Structures and Improvements - Office Panels															6.67%
16	391	Office Furniture and Equipment															5.00%
17	391.2	Office Furniture and Equipment - Personal Computers															20.00%
18	393	Store Equipment															4.00%
19	394	Tools, Shop and Garage Equipment															4.17%
20	395	Laboratory Equipment															5.00%
21	397	Communication Equipment															4.30%
22	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
23	398	Miscellaneous Equipment															5.00%
24		Unclassified General	1,990,865.02	3.59%	359,704.38	4.21%	125,902.54	3.83%	3,685,908.48	3.42%	1,253,494.95	4.66%	24,006.79	1.93%	239,062.53	3.17%	
25	302	Franchises and Consents															6.43%
26	303	Miscellaneous Intangible Plant															3.54%
27	390.1	Leasehold Improvements - Gen															5.46%

Notes

- 1 Depreciation Rates shown in rows 1 through 24 were approved by each of the Company's respective state jurisdictions during the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 15 through 20, 22, and 23) 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 25 through 27) are composite rates based on the 13 month average balance divided into the 2015 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations, Gas Plant Intangibles, and Mining Intangibles.

PacifiCorp
Attachment 9a - Load Divisor for Projection

Column	OATT (Part III - Network Service) - Average of current year and prior two years																	Total NFO
	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f	
Customer Class	PacifiCorp NFS (see note)	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 370	BPA Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri State NFO SA 628	Noble Americas/ (Sempra) NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	Exelon NFO SA 789	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747		
RS / SA																		
Jan	8,529	5.21	3.37	26.32	1.29	0.21	8.68	19.95	0.27	49.40	-	-	4.16	3.07	-	-	122	
Feb	8,268	6.20	3.33	28.61	1.36	0.25	21.46	19.76	0.60	50.70	-	-	7.66	2.86	-	-	143	
March	7,752	6.04	3.23	25.52	1.16	0.22	13.88	19.42	1.04	44.43	0.01	-	4.61	2.76	-	-	122	
April	7,379	5.50	3.14	21.70	0.90	0.01	11.51	19.85	0.42	39.83	0.25	0.84	5.24	0.54	-	-	110	
May	7,931	4.85	2.84	10.83	0.35	0.14	10.10	21.60	0.26	40.10	0.48	2.19	5.56	2.16	-	-	101	
Jun	9,787	5.29	3.37	12.24	0.34	0.10	13.59	25.00	0.22	48.48	0.48	3.24	4.81	4.00	-	-	121	
Jul	10,434	5.60	3.62	14.09	0.37	0.03	10.92	26.01	0.24	48.68	0.63	3.30	4.96	3.03	49.48	82.00	253	
Aug	9,403	5.93	3.46	13.23	0.33	0.11	9.74	25.16	0.22	55.39	0.62	2.88	5.37	2.91	38.28	84.00	248	
Sept	8,748	5.93	2.85	9.91	0.26	0.12	8.42	22.24	0.40	49.61	0.47	2.42	5.36	2.65	57.48	76.00	244	
Oct	7,527	5.34	3.00	14.83	0.19	0.27	9.58	20.98	0.40	34.30	0.19	1.03	6.10	2.50	39.03	73.00	211	
Nov	8,347	5.80	3.04	25.41	1.14	0.37	16.78	20.36	0.58	47.72	-	-	6.73	2.30	42.17	99.00	271	
Dec	8,870	5.48	3.35	29.28	1.41	0.23	20.62	20.25	0.43	51.94	-	-	6.92	2.40	26.15	110.00	278	
Total	103,176	67.17	38.60	231.97	9.10	2.06	155.28	260.58	5.08	560.58	3.13	15.90	67.48	31.18	252.57	524.00	2,225	
Avg 12CP	8,598	5.60	3.22	19.33	0.76	0.17	12.94	21.72	0.42	46.72	0.26	1.33	5.62	2.60	21.05	43.67	185	

Other Service				
j1	j2	j3	j4	j5
UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Power Administration OS RS 262/263	APS OS RS 436
381	100	72	339	-
328	79	78	306	-
310	69	82	285	-
307	54	71	262	-
400	102	89	316	-
640	166	137	299	-
677	185	124	305	-
611	160	102	331	-
592	142	104	320	-
420	91	87	260	-
367	85	72	296	-
427	91	96	326	-
5,461	1,325	1,114	3,645	-
455	110	93	304	-

Column	OATT (Part II Long Term Firm Point-to-Point Transmission Service) - Projection																						Total LTP
	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	
Customer Class	PacifiCorp LTP	Black Hills, Inc. LTP	BPA LTP	BPA LTP	Idaho Power LTP	Iberdrola LTP	Thermo No. 1 LTP	Powerex LTP	NextEra LTP	Water & Electric Board LTP	State of SD LTP	Sacramento Municipal Utility District LTP	Salt River Project LTP	Enel Cove Fort LLC LTP	Olene KBG LLC LTP	Basin Electric LTP	Losses LTP	Powerex LTP	Powerex LTP	Powerex LTP	Powerex LTP	Powerex LTP	
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 279	SA 568	SA 169	SA 733	SA 775/780	SA 779	SA 751	SA 809	SA 706	SA 766	SA 818	-	SA 700	SA 701	SA 702	748	749	
Jan	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545
Feb	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545
March	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545
April	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545
May	2,534	50	18	56	-	30	11	80	74	25	4	30	25	-	50	24	134	67	67	66	50	150	3,545
Jun	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729
Jul	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729
Aug	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729
Sept	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729
Oct	2,629	50	18	56	75	30	11	80	55	25	4	30	25	25	50	24	142	67	67	66	50	150	3,729
Nov	2,534	50	18	56	-	30	11	80	74	25	4	30	25	25	50	24	135	67	67	66	50	150	3,571
Dec	2,534	50	18	56	-	30	11	80	74	25	4	30	25	25	50	24	135	67	67	66	50	150	3,571
Total	30,883	600	216	672	375	360	132	960	793	300	48	360	300	175	600	288	1,649	804	804	792	600	1,800	43,511
Avg 12CP	2,574	50	18	56	31	30	11	80	66	25	4	30	25	15	50	24	137	67	67	66	50	150	3,628

Total OS
891
790
747
694
907
1,243
1,291
1,204
1,159
858
820
941
11,544
962

Network & OS	1% growth	Behind-the-Meter	Network Load	Divisor
9,543	9,640	213	9,853	13,398
9,201	9,295	210	9,505	13,050
8,621	8,710	290	9,000	12,545
8,183	8,267	248	8,515	12,060
8,940	9,032	258	9,290	12,835
11,151	11,266	320	11,585	15,314
11,978	12,101	325	12,426	16,155
11,055	11,168	311	11,479	15,208
10,152	10,257	337	10,594	14,323
8,595	8,684	261	8,945	12,674
9,439	9,535	216	9,751	13,322
10,089	10,192	212	10,494	13,975
116,945	118,147	3,202	121,349	164,860
9,745	9,846	267	10,112	13,738

PacifiCorp
Attachment 9a1 - Load (Current Year)

2015

Column			OATT (Part III - Network Service)									
Customer Class	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9
RS / SA			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Noble Americas/ (Sempra) SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347
Jan	2	18	8,309	4.55	3.36	25.21	1.40	0.35	25.82	16.47	0.29	43.89
Feb	23	8	8,038	5.81	3.17	26.38	1.17	0.35	45.86	15.18	0.38	47.78
March	4	8	7,837	6.12	3.01	27.31	1.19	0.35	27.59	14.99	1.03	47.76
April	15	8	7,417	5.07	3.19	24.54	0.73	-	24.31	16.85	0.26	36.27
May	31	18	7,491	4.06	3.20	12.80	0.28	0.42	16.39	18.62	0.25	33.73
Jun	29	16	10,618	5.40	3.42	13.75	0.37	0.29	39.67	21.96	0.23	57.49
Jul	2	16	10,481	5.07	3.73	15.64	0.38	0.03	32.12	22.43	0.21	48.63
Aug	13	16	9,603	6.66	3.11	12.60	0.34	0.25	29.09	20.79	0.24	57.19
Sept	1	16	8,712	6.43	2.85	10.07	0.32	-	24.68	20.33	0.20	50.72
Oct	1	17	7,824	4.90	2.79	10.17	0.28	0.42	16.86	19.35	0.67	32.10
Nov	30	18	8,550	5.49	2.98	26.51	1.05	0.36	26.91	17.74	0.28	46.65
Dec	28	18	8,290	5.43	3.27	25.34	1.49	0.34	29.55	15.50	0.26	44.74
Total			103,170	65	38	230	9	3	339	220	4	547

Column			Other Service					
Customer Class	Day	Time	j1	j2	j3	j4	j5	j
RS / SA			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	WAPA OS RS 262/RS 263	APS OS RS 436	Total OS
Jan	2	18	377	93	79	338	-	888
Feb	23	8	326	74	77	252	-	728
March	4	8	358	65	68	267	-	758
April	15	8	365	39	89	209	-	703
May	31	18	394	78	99	282	-	852
Jun	29	16	787	172	170	321	-	1,450
Jul	2	16	768	176	146	283	-	1,373
Aug	13	16	697	144	139	344	-	1,323
Sept	1	16	677	128	134	311	-	1,250
Oct	1	17	537	119	101	308	-	1,065
Nov	30	18	417	78	72	254	-	822
Dec	28	18	442	81	101	294	-	919
Total			6,146	1,246	1,275	3,463	-	12,130

f10	f11	f12	f13	f
USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	Exelon/ Constellation NFO SA 789	Total NFO
0.01	0.00	5.14	3.07	130
0.01	0.00	11.63	2.86	161
0.01	-	6.38	2.76	139
0.17	1.67	7.76	0.54	121
0.34	0.72	7.69	2.16	101
0.18	3.47	8.59	4.00	159
0.61	3.28	8.56	3.03	144
0.62	3.02	9.21	2.91	146
0.51	2.72	9.39	2.65	131
0.27	1.98	10.43	2.50	103
0.01	0.00	11.60	2.30	142
0.00	0.01	11.78	2.40	140
3	17	108	31	1,615

PacifiCorp
Attachment 9a2 - Load (One Year Prior)

2014

Column			OATT (Part III - Network Service)									
Customer Class	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9
RS / SA			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 370	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Noble Americas/ (Sempra) NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347
Jan	6	8	8,455	6.10	3.33	24.93	1.24	0.29	0.07	18.01	0.23	53.59
Feb	6	8	8,712	7.07	3.26	37.74	1.71	0.42	16.56	19.44	0.24	58.21
March	18	8	7,640	6.55	3.13	21.96	1.11	-	13.97	19.36	0.81	40.15
April	1	8	7,381	5.83	3.17	18.88	1.01	0.03	0.57	18.84	0.78	41.16
May	28	15	8,198	5.41	2.61	10.49	0.40	-	0.08	19.57	0.21	45.27
Jun	24	17	8,909	5.03	3.09	10.53	0.32	0.03	0.84	21.82	0.15	37.65
Jul	14	16	10,314	6.13	3.16	12.27	0.41	0.03	0.56	23.48	0.30	45.29
Aug	11	16	9,635	5.58	3.70	15.55	0.34	0.09	0.05	24.02	0.23	53.74
Sept	17	16	8,718	5.51	2.88	9.93	0.15	0.29	0.18	21.05	0.80	40.70
Oct	6	16	7,245	5.27	3.05	10.82	0.29	0.38	11.82	21.67	0.28	31.77
Nov	17	8	8,301	6.36	2.94	26.19	1.22	0.48	21.09	18.09	0.28	47.83
Dec	30	19	8,870	4.83	3.38	29.68	1.55	-	32.12	19.29	0.32	54.72
Total			102,378	70	38	229	10	2	98	245	5	550

Column			Other Service					
Customer Class	Day	Time	j1	j2	j3	j4	j5	j
RS / SA			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administratio n OS 263	APS OS RS 436	Total OS
Jan	6	8	354	92	71	328	-	845
Feb	6	8	352	84	79	330	-	845
March	18	8	292	74	91	285	-	742
April	1	8	252	52	71	299	-	674
May	28	15	442	118	72	298	-	931
Jun	24	17	527	144	111	275	-	1,057
Jul	14	16	630	192	92	308	-	1,223
Aug	11	16	587	164	89	301	-	1,141
Sept	17	16	527	145	96	336	-	1,104
Oct	6	16	383	98	79	243	-	803
Nov	17	8	329	96	72	314	-	810
Dec	30	19	400	86	78	342	-	906
Total			5,075	1,345	1,001	3,659	-	11,079

f10	f11	f12	f
USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	Total NFO
0.00	0.00	3.17	111
0.01	-	3.69	148
0.01	-	2.83	110
0.29	0.00	2.73	93
0.55	2.98	3.42	91
0.62	2.85	3.55	86
0.62	3.34	3.97	100
0.63	2.91	4.28	111
0.36	1.65	4.52	88
0.29	1.12	4.66	91
0.00	0.00	5.11	130
0.01	0.00	5.38	151
3	15	47	1,311

PacifiCorp
Attachment 9a3 - Load (Two Years Prior)

2013

Column			OATT (Part III - Network Service)									
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9
Customer Class	Day	Time	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clark PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Noble Americas NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347
RS / SA	Day	Time										
Jan	14	18	8,825	4.98	3.41	28.83	1.22	-	0.13	25.37	0.28	50.71
Feb	11	8	8,052	5.72	3.55	21.72	1.19	-	1.96	24.66	1.17	46.12
March	4	8	7,780	5.45	3.56	27.28	1.19	0.31	0.07	23.91	1.29	45.38
April	9	8	7,338	5.60	3.07	21.69	0.96	-	9.64	23.86	0.22	42.05
May	14	16	8,106	5.09	2.70	9.21	0.38	-	13.83	26.60	0.31	41.30
Jun	28	16	9,833	5.45	3.58	12.43	0.33	-	0.28	31.24	0.27	50.31
Jul	1	16	10,507	5.61	3.96	14.36	0.34	0.03	0.08	32.12	0.19	52.13
Aug	19	15	9,571	5.54	3.57	11.54	0.31	-	0.08	30.66	0.20	55.24
Sept	5	16	8,816	5.85	2.82	9.72	0.30	0.08	0.39	25.34	0.20	57.40
Oct	30	8	7,512	5.87	3.16	23.50	-	-	0.07	21.94	0.24	39.02
Nov	21	18	8,190	5.54	3.19	23.51	1.15	0.29	2.33	25.25	1.19	48.69
Dec	9	18	9,451	6.19	3.38	32.80	1.20	0.37	0.18	25.95	0.73	56.35
Total			103,981	67	40	237	9	1	29	317	6	585

Column			Other Service					j
			j1	j2	j3	j4	j5	
Customer Class	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Deseret OS 263	Deseret OS RS 436	Total OS
RS / SA	Day	Time						
Jan	14	18	411	114	65	350	-	941
Feb	11	8	307	78	78	335	-	798
March	4	8	280	70	87	304	-	741
April	9	8	305	70	54	277	-	706
May	14	16	364	109	95	368	-	936
Jun	28	16	607	184	129	302	-	1,222
Jul	1	16	632	186	135	325	-	1,278
Aug	19	15	550	172	77	349	-	1,148
Sept	5	16	572	155	83	313	-	1,124
Oct	30	8	341	57	79	228	-	705
Nov	21	18	355	81	74	320	-	829
Dec	9	18	438	106	109	343	-	997
Total			5,161	1,383	1,066	3,814	-	11,424

f10	f11	f12	f
USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	Total NFO
0.00	0.00	-	115
0.00	0.00	-	106
0.01	0.00	-	108
0.29	0.86	-	108
0.55	2.88	-	103
0.64	3.39	2.28	110
0.64	3.27	2.37	115
0.62	2.70	2.62	113
0.53	2.88	2.17	108
0.00	0.00	3.21	97
0.00	0.00	3.49	115
0.00	0.00	3.59	131
3	16	20	1,329

PacificCorp
Attachment 9b - Load Divisor for True up
2015

Column			OATT Part III - Network Services														Total NFO	
Customer Class	RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f
				PacificCorp NPS	BPA Yakama NFO SA 328	BPA Gasky NFO SA 229	BPA Clarke NFO SA 735	BPA Benton REA SA 539	BPA Oregon WFO SA 538	Wind NFO SA 628	Tri-State (Sempra) NFO SA 299	Node Americas/ Electric NFO SA 505	Basin NFO SA 347	Black Hills USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	Exelon Constellation NFO SA 789	Total NFO
Jan	7	18	8:00	4.55	3.36	25.21	1.40	0.35	25.82	16.47	0.29	43.89	0.01	0.00	5.14	3.07		130
Feb	23	8	8:03	5.81	3.17	26.38	1.17	0.35	45.86	15.18	0.38	47.78	0.01	0.00	11.63	2.86		161
March	11	8	7:57	6.12	3.01	27.31	1.19	0.35	27.59	14.99	1.03	47.76	0.01	-	6.38	2.76		139
April	15	8	7:47	5.07	3.99	24.54	0.73	-	24.31	16.85	0.26	38.27	0.17	1.67	7.76	0.54		121
May	31	18	7:49	4.06	3.20	12.80	0.28	0.42	16.39	18.62	0.25	33.73	0.34	0.72	7.69	2.16		101
Jun	29	16	10:18	5.40	3.42	13.75	0.37	0.29	39.67	21.96	0.23	57.49	0.18	3.47	8.59	4.00		159
Jul	3	16	10:48	5.07	3.73	15.54	0.38	0.03	32.12	22.43	0.21	48.63	0.61	3.28	8.56	3.03		144
Aug	13	16	9:40	6.63	3.11	12.60	0.34	0.25	29.09	20.79	0.24	57.19	0.62	3.02	9.21	2.91		146
Sept	1	16	8:12	6.43	2.85	10.07	0.32	-	24.68	20.33	0.20	50.72	0.51	2.72	9.39	2.65		131
Oct	1	17	7:24	4.90	2.79	10.17	0.28	0.42	16.86	19.35	0.67	32.10	0.27	1.98	10.43	2.50		103
Nov	30	18	8:50	5.49	2.96	25.51	1.05	0.36	26.91	17.74	0.28	46.65	0.01	0.00	11.60	2.39		142
Dec	28	18	8:20	5.43	3.27	25.34	1.49	0.34	29.55	15.50	0.26	44.74	0.00	0.01	11.78	2.40		140
Total			103,170	64.96	38.09	230.33	8.99	3.14	338.82	220.21	4.30	546.95	2.72	16.88	108.16	31.18		1,615
Avg 12CP			8.597	5.41	3.17	19.19	0.75	0.26	28.24	18.35	0.36	45.58	0.23	1.41	9.01	2.80		125

Other Services						Total OS
J1	J2	J3	J4	J5	J	Total OS
OS RS 297	OS RS 637	OS RS 280	Area Power Administrat on RS 436	OS RS 436	OS RS 436	Total OS
377	93	79	338	-	-	888
326	74	77	252	-	-	728
358	65	68	267	-	-	758
365	39	89	209	-	-	703
394	78	99	282	-	-	852
787	172	170	321	-	-	1,450
768	176	146	263	-	-	1,373
697	144	139	344	-	-	1,323
677	128	134	311	-	-	1,250
537	119	101	308	-	-	1,065
417	78	72	254	-	-	822
442	81	101	294	-	-	919
6,146	1,246	1,275	3,463	-	-	12,130
512	104	106	289	-	-	1,011

Column			OATT Part III Long-Term Firm Point-to-Point Transmission Service																	Total LTP	Total & OS + LTP			Behind-the-Meter Load	Total + OS + LTP			
Customer Class	RS / SA	Day	Time	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g	Total & OS + LTP	Behind-the-Meter Load	Total + OS + LTP
				PacificCorp	Black Hills, Inc.	BPA	BPA	Idaho Power	Iberdrola	Thermo No. 1	Powerex	NextEra	Eugene Water & Electric Board	State of SD	Sacramento Municipal Utility District	End Cove Fort LLC (Salt River Project)	Salt River Project	End Cove Fort LLC	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Total LTP	Total & OS + LTP
Jan	7	18	2:43	50	18	56	-	30	11	80	74	25	4	30	25	-	-	121	67	67	66	50	150	3,358	9,320	197	9,527	12,881
Feb	23	8	2:43	50	18	56	-	30	11	80	74	25	4	30	25	-	-	121	67	67	66	50	150	3,358	8,927	208	9,135	12,493
March	11	8	2:43	50	18	56	-	30	11	80	74	25	4	30	25	-	-	121	67	67	66	50	150	3,358	8,733	297	9,030	12,378
April	15	8	2:43	50	18	56	-	30	11	80	74	25	4	30	25	-	-	121	67	67	66	50	150	3,358	8,241	198	8,439	11,797
May	31	18	2:43	50	18	56	-	30	11	80	74	25	4	30	25	-	-	121	67	67	66	50	150	3,358	8,444	217	8,721	12,079
Jun	29	16	2:59	50	18	56	75	30	11	80	55	25	4	30	25	-	15	128	67	67	66	50	150	3,531	12,227	287	12,515	16,046
Jul	3	16	2:59	50	18	56	75	30	11	80	55	25	4	30	25	-	15	128	67	67	66	50	150	3,531	11,968	328	12,326	15,857
Aug	30	18	2:59	50	18	56	75	30	11	80	55	25	4	30	25	-	15	128	67	67	66	50	150	3,531	11,073	342	11,415	14,946
Sept	1	16	2:59	50	18	56	75	30	11	80	55	25	4	30	25	-	15	127	67	67	66	50	150	3,505	10,093	381	10,474	13,979
Oct	1	17	2:59	50	18	56	75	30	11	80	55	25	4	30	25	-	15	126	67	67	66	50	150	3,489	8,991	286	9,277	12,766
Nov	30	18	2:43	50	18	56	-	30	11	80	74	25	4	30	25	-	-	121	67	67	66	50	150	3,358	9,513	245	9,758	13,116
Dec	28	18	2:43	50	18	56	-	30	11	80	74	25	4	30	25	-	-	126	67	67	66	50	150	3,363	9,349	240	9,589	12,952
Total			29,683	600	216	672	375	360	132	960	793	300	48	360	200	50	60	1,489	804	804	792	600	1,800	41,098	116,914	3,277	120,191	161,289
Avg 12CP			2,474	50	18	56	31	30	11	80	66	25	4	30	17	4	5	124	67	67	66	50	150	3,425	9,743	273	10,016	13,441

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	(435,114,329)
1110000	146200	A/Amort-Oth Intang	(94,800,959)
1110000	146201	A/Amort-Hydr-Klamath	683,482
1110000	146210	A/Amort-Oth Lic/Hydr	(13,941,125)
1110000	146230	A/Amort-LsHld Imprmt	(16,627,348)
Attachment 5 input: Total Accumulated Amortization			(559,800,280)

PacifiCorp
Attachment 11 - Prepayments

Prepayments Detail - 2015

FERC Account	Account Number	Account Description	Category	Prior Year-end Balance	Current Year-end Balance	BoY-EoY Average	Other
1651000	132008	Prep Ins-Publ Liab & Prop Dam	Plant-related	\$ 2,179,964	\$ 2,201,687	\$ 2,190,826	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 4,468,325	\$ 4,262,188	\$ 4,365,257	
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -	
	132016	Prep Ins-Minority Owned Plants	Other	\$ 348,197	\$ 353,349	\$ 350,773	\$ 350,773
	132045	Prepaid Workers Compensation	Labor-related	\$ 181,288	\$ 203,981	\$ 192,635	
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 1,937,444	\$ 1,130,693	\$ 1,534,068	
	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	\$ 11,851,143	\$ 11,864,822	\$ 11,857,982	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 519,897	\$ 727,667	\$ 623,782	\$ 623,782
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 633,634	\$ 579,128	\$ 606,381	\$ 606,381
	132096	Prepaid RECs for RPS (WA)	Other	\$ (61,209)	\$ -	\$ (30,605)	\$ (30,605)
	132097	Prepaid CA GHG Cap & Trade Allowances	Other	\$ 6,556,730	\$ 6,356,831	\$ 6,456,781	\$ 6,456,781
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesa	Other	\$ 165,230	\$ 3,038,770	\$ 1,602,000	\$ 1,602,000
	132310	Prepaid Rating Agency Fees	Plant-related	\$ 29,745	\$ 32,792	\$ 31,268	
	132320	Prepaid Surety Bond	Other	\$ 158,745	\$ 158,745	\$ 158,745	\$ 158,745
	132603	Other Prepay-Ashton Plant Land	Other	\$ 3,110	\$ 2,074	\$ 2,592	\$ 2,592
	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -
	132620	Prepayments - Water Rights Lease	Other	\$ 1,101,448	\$ 1,476,100	\$ 1,288,774	\$ 1,288,774
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 334,556	\$ 557,594	\$ 446,075	\$ 446,075
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ 355,000	\$ 286,250	\$ 320,625	\$ 320,625
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -	\$ -	\$ -	\$ -
	132650	Prepaid Dues	Other	\$ 5,641,550	\$ 7,036,052	\$ 6,338,801	\$ 6,338,801
	132700	Prepaid Rent	Plant-related	\$ 42,667	\$ 42,667	\$ 42,667	
	132705	Prepaid Pole Contact Rental	Other	\$ 325,283	\$ 326,051	\$ 325,667	\$ 325,667
	132740	Prepaid O&M - Wind	Other	\$ -	\$ -	\$ -	\$ -
	132755	Prepaid Aircraft Maint	Labor-related	\$ 10,622	\$ -	\$ 5,311	
	132825	Prepaid LGIA Transmission	Other	\$ -	\$ 968,541	\$ 484,270	\$ 484,270
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 983,688	\$ 983,688	\$ 983,688	\$ 983,688
	132900	Prepayments - Other	Labor-related	\$ 1,324,544	\$ 1,274,957	\$ 1,299,750	
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 861,967	\$ 876,202	\$ 869,085	\$ 869,085
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 2,671,244	\$ 2,723,258	\$ 2,697,251	\$ 2,697,251
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 345,591	\$ 349,195	\$ 347,393	\$ 347,393
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -	
	132910	Prepayments - Hardware & Software	Labor-related	\$ 8,098,928	\$ 7,162,884	\$ 7,630,906	
	132926	Prepaid Royalties	Other	\$ 842,957	\$ -	\$ 421,479	\$ 421,479
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (163,314)	\$ (142,241)	\$ (152,777)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (1,077,819)	\$ (654,062)	\$ (865,940)	\$ (865,940)
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,241,132	\$ 796,303	\$ 1,018,718	\$ 1,018,718
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,553,081	\$ 2,548,547	\$ 2,550,814	\$ 2,550,814
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -	\$ -	\$ -	\$ -
	203000	Discount on Short-Term Securities	Other	\$ 472	\$ 1,444	\$ 958	\$ 958
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -
		Total Prepayments		\$ 54,470,840	\$ 57,531,155	\$ 56,000,998	\$ 27,003,105

Allocator 0.000%
Total Allocated to Transmission by Category \$ -

Appendix A input: **Total Allocated to Transmission** **\$ 5,657,767**

100% Transmission	Plant-related	Labor-related
	\$ 2,190,826	
	\$ 4,365,257	
		\$ -
		\$ 192,635
		\$ 1,534,068
	\$ -	
	\$ -	
	\$ 11,857,982	
	\$ 31,268	
	\$ 42,667	
		\$ 5,311
		\$ 1,299,750
		\$ -
		\$ 7,630,906
	\$ (152,777)	
\$ -	\$ 18,335,222	\$ 10,662,670

100.000%	26.274%	7.882%
\$ -	\$ 4,817,383	\$ 840,384

PacifiCorp
Attachment 12 - Plant Held for Future Use

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

	Prior year	Current year
Hazelwood Substation	161,944	161,944
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Aeolus Substation	1,013,577	1,013,577
Anticline Substation	964,043	964,043
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	3,657,534	3,657,534

	Prior year	Current year
Total - PacifiCorp	214.47d	23,319,217
		23,319,217

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	5,056,057	n/a	1
BPA Malin RS 368	270,709	n/a	1
BPA GTA S. Idaho RS 299	1,883,212	n/a	1
Cowlitz RS 234	160,502	n/a	1
Deseret RS 280	n/a	106.2	0
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	67,672	n/a	1
Idaho RS 203 - Jim Bridger Pumps	14,927	n/a	1
Moon Lake RS 302	19,262	n/a	1
Pacific Gas and Electric RS 607	14,500,000	n/a	1
Pacific Gas and Electric RS 298	226,579	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	75,184	n/a	1
Southern Cal Edison RS 298	226,579	n/a	1
Tri-State RS 123	(9,557)	n/a	1
USBR Crooked River RS 67	9,390	n/a	1
USBR Weber Basin RS 286	27,091	n/a	1
UAMPS RS 297	n/a	512.2	0
UMPA RS 637	n/a	103.8	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	n/a	330.0	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	57,146	n/a	1
Additional OS Revenue Credit	88,995	n/a	1
Att 3 input: Total OS contract revenue credits	23,548,070	1,052.2	

Short-term revenue

Short-term firm

PacifiCorp Commercial and Trading (C&T)	30,555,057
Third parties	1,797,181
Total short-term firm	32,352,238

Short-term non-firm

PacifiCorp Commercial and Trading (C&T)	80,250,507
Third parties	8,325,398
Total short-term non-firm	88,575,905

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	110,805,564
Third parties	10,122,579
Att. 3 input: Total short term-firm and non-firm revenue	120,928,143

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, 2015)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,912,829
Bus	1,405,336
Fire Protection	986,945
Foundation And Substructure	2,292,746
Insulator	68,954
Lightning Arrester	260,212
Misc	1,579,794
Relay And Control	2,530,494
Steel Structure	274,163
Step-Up Transformer	142,234,210
Total 353.4 Class Assets	156,573,494
Wind Generation Facilities	78,235,022
34.5 kV Facilities	7,832,460
Appendix A input: Total Assets to Exclude	242,640,976

PacifiCorp
Attachment 16 - Unfunded Reserves

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

Description	Account Calculation	Reserve type	Accrued Liability:		Charged to:		Prior year	Current Year	Projection		By Category				Transmission-related Unfunded Reserves
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end	By-End-of-Year Average	Category	100%	Plant	Labor	Other	
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546528	555.67	(6.3)	(6.2)	(6.2) 0	Other	0	0	0	(6.241)	
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555.67	(0.5)	(3.1)	(1.8) 0	Other	0	0	0	(1.868)	
Avian	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	(2.5)	0.0	(1.3) 0	Other	0	0	0	(1.250)	
Lidar (Wood Hollow)	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	(1.0)	(1.0)	(1.0) 0	Other	0	0	0	(1.000)	
Idaho Unreserved Use Penalties	Estimate by PE Legal	Unfunded	248070	242	506020	595.25	0.0	0.0	0.0 0	Other	0	0	0	0.000	
ST Coker - Gasbly Turbine	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	(0.0)	(0.1)	(0.1) 0	Other	0	0	0	(0.073)	
Lake Side Turbine Settlement - Siemens	Estimate by PE Legal	Unfunded	248070	242	545500 / 148000	107	0.0	0.0	0.0 0	Other	0	0	0	0.000	
Chehalis Water Rights - City of Chehalis	Estimate by PE Legal	Unfunded	248070	242	545500 / 148000	107	0.0	0.0	0.0 0	Other	0	0	0	0.000	
Employment Claims	Estimate by PE Legal	Unfunded	248070	242	545500	555.25	0.0	0.0	(0.1) 0	Other	0	0	0	(0.035)	
Cline Falls - Central Oregon Irrigation District	Estimate by PE Legal	Unfunded	248070	242	545500	555.25	0.0	0.0	0.0 0	Other	0	0	0	0.000	
BPA Short Distance Discount (SDD)	Estimate by PE Legal	Unfunded	248070	242	506059	565.1	0.0	(3.2)	(1.6) 0	Other	0	0	0	(1.616)	
L.T. Accrued Settlement Provision (USA Power Settlement)	Estimate by PE Legal	Unfunded	289950	233.99	545500	426.5	(119.1)	(121.6)	(120.3) 0	Other	0	0	0	(120.344)	
AES Wind Generation Inc. - Rock River 1 Curtailment Complaint	Estimate by C&T	Unfunded	248025	242	505214	555.63	(0.2)	(0.2)	(0.2) 0	Other	0	0	0	(0.207)	
EWEB Reserve	Estimate by C&T	Unfunded	248025	242	505214	555.63	(1.1)	(0.3)	(0.7) 0	Other	0	0	0	(0.718)	
Idaho Power Physical Loss (Bridger) - Reserve for Dispute	Estimate by C&T	Unfunded	248025	242	505206	555.25	(2.2)	0.0	(1.1) 0	Other	0	0	0	(1.081)	
Deseret Physical Loss - Reserve for Dispute	Estimate by C&T	Unfunded	248025	242	505206	555.25	(0.2)	(0.2)	(0.2) 0	Other	0	0	0	(0.202)	
BPA - Swift PTP SDD	Estimate by C&T	Unfunded	248025	242	506050	565.46	0.0	(0.7)	(0.3) 0	Other	0	0	0	(0.327)	
Accum Provision for Rate Refunds	Estimate by PacTrans	Unfunded	284100	229	301913	456.199	(1.9)	(0.1)	(1.0) 0	Other	0	0	0	(0.969)	
Trapper Mine Reclamation Obligation	Estimate based upon 54¢ per ton of	Unfunded	289517	253.3	515100	501.1	(5.8)	(5.9)	(5.7) 0	Other	0	0	0	(5.739)	
Accrued Right-of-Way Obligation	Estimate by RMP Finance	Unfunded	289955	233.99	582300	566 / 589	(2.2)	(2.6)	(2.4) 0	Other	0	0	0	(2.400)	
Injuries & Damages Reserve Risk	Known	Unfunded	289311	238.21	545050	925	(65.5)	(53.8)	(59.8) 0	Labor	0	0	0	(59.833)	
Injuries & Damages Reserve Risk (Insurance Recovery Rec)	Known	Unfunded	118925	228.25	545050	925	50.1	27.2	38.7 0	Labor	0	0	0	38.669	
Provision for Customer A/R (CSS)	Calculated and Known Items	Unfunded	118100	144	550750	904	(6.0)	(6.1)	(6.1) 0	Other	0	0	0	(6.094)	
Provision for Other A/R (OAR)	Calculated and Known Items	Unfunded	118150	144	550750	904	(0.0)	(0.0)	(0.0) 0	Other	0	0	0	(0.009)	
Provision for Other A/R (Joint Use)	Accrual based on 100% of Fines & S	Unfunded	118155	172	301869	454.1	(0.1)	(0.1)	(0.1) 0	Other	0	0	0	(0.064)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue -	Unfunded	118157	144	550776	904.2	(0.9)	(0.8)	(0.8) 0	Other	0	0	0	(0.813)	
Provision for Doubtful Debts - Other	Known	Unfunded	118168	144	550750	904	(0.1)	(0.1)	(0.1) 0	Other	0	0	0	(0.069)	
Bad Debt Reserve - Transmission	Known	Unfunded	118175	144	550776	904	(0.1)	(0.1)	(0.1) 0	Other	0	0	0	(0.091)	
Provision for Unbilled Revenue P/P	Calculated and Known Items	Unfunded	118200	173	301119	440.1	(0.3)	(0.3)	(0.3) 0	Other	0	0	0	(0.271)	
Provision for Unbilled Revenue RMP	Calculated and Known Items	Unfunded	118300	173	301119	440.1	(0.4)	(0.4)	(0.4) 0	Other	0	0	0	(0.410)	
Inventory Reserve - Power Supply	Known - Calculated	Unfunded	120300	154.99	516400	557	(0.3)	(0.6)	(0.3) 0	Other	0	0	0	(0.471)	
Inventory Reserve - Power Delivery	Known - Calculated	Unfunded	120331	154.99	516900	707.1 / 707.2	(1.6)	0.0	(0.8) 0	Other	0	0	0	(0.822)	
Inventory Reserve - RMP (T&D)	Calc by RMP Finance	Unfunded	120332	154.99	516900	707.1 / 707.2	0.0	(0.6)	(0.4) 0	Other	0	0	0	(0.780)	
Inventory Reserve - PP (T&D)	Calc by PP Finance	Unfunded	120333	154.99	516900	707.1 / 707.2	0.0	(0.6)	(0.4) 0	Other	0	0	0	(0.389)	
Construction Work-in-Progress (CWIP) Reserve	Calculated	Unfunded	146001	107	545960	557 / 598	(1.5)	(1.9)	(1.7) 0	Other	0	0	0	(1.719)	
Uncollectible Weatherization Loans Reserve	Historical Trend Judgment	Unfunded	162010	124.9	550750	904	(0.1)	(0.1)	(0.1) 0	Other	0	0	0	(0.101)	
Provision for Unbilled Severance Tax Cap (Chevron Mining Co.)	Estimate by Mining	Unfunded	210849	232	515100	501.1	(2.8)	0.0	(1.4) 0	Other	0	0	0	(1.422)	
Accrual - Severance Payments	Known	Unfunded	235190	232	500700	920	(0.5)	(0.5)	(0.5) 0	Labor	0	0	0	(0.532)	
Annual Incentive Plan (AIP)	Calculated plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	0.0 0	Labor	0	0	0	0.000	
401(K) Discretionary 1% Company Match	Calculated plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.8)	(1.9)	(1.9) 0	Labor	0	0	0	(1.855)	
Safety Awards Payable	Calculated plus CEO Discretion	Unfunded	235999	232	500400	Follows Labor	(2.7)	(2.6)	(2.6) 0	Labor	0	0	0	(2.622)	
Gift Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by AP	Unfunded / Gains	289000	233.99	590500	921	(0.3)	(0.1)	(0.2) 0	Labor	0	0	0	(0.192)	
Environmental Liabilities - Centralia Plant	Estimate by Environmental Engrg	Given Back to Customers	288601	253.99	140709	102	(0.1)	0.0	(0.0) 0	Other	0	0	0	(0.048)	
Environmental Liabilities - Centralia Mine (J.O.)	Estimate by Environmental Engrg	Given Back to Customers	288602	253.99	140709	102	(0.0)	0.0	(0.0) 0	Other	0	0	0	(0.025)	
Environmental Liabilities - Centralia Mine (PCorp)	Estimate by Environmental Engrg	Given Back to Customers	288603	253.99	140709	102	(0.0)	0.0	(0.0) 0	Other	0	0	0	(0.023)	
Vacation Accrual IBEW 57	Calculated by Payroll	Unfunded	248181	242	500515	Follows Labor	(3.2)	(2.9)	(3.1) 0	Labor	0	0	0	(3.058)	
Vacation Accrual IBEW 125	Calculated by Payroll	Unfunded	248182	242	500517	Follows Labor	(1.7)	(1.7)	(1.7) 0	Labor	0	0	0	(1.696)	
Vacation Accrual IBEW 698	Calculated by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.0)	(2.1)	(2.1) 0	Labor	0	0	0	(2.067)	
Personal Time Accrual IBEW 57 - Laramie	Calculated by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.0)	(0.0) 0	Labor	0	0	0	(0.028)	
Personal Time Accrual UWUA 127	Calculated by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.7)	(3.6)	(3.6) 0	Labor	0	0	0	(3.636)	
Personal Time Accrual UWUA 197	Calculated by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.1)	(0.1)	(0.1) 0	Labor	0	0	0	(0.120)	
Personal Time Accrual Non-Union	Calculated by Payroll	Unfunded	248189	242	500516	Follows Labor	(15.7)	(15.5)	(15.6) 0	Labor	0	0	0	(15.593)	
Sick Leave Accrual IBEW 57	Calculated by Payroll	Unfunded	248195	242	500515	Follows Labor	(6.0)	(6.1)	(6.0) 0	Labor	0	0	0	(6.020)	
Supplemental Pension Benefits (Retirement Allowances)	Pension - Known by HR/Payroll	Unfunded	280349	228.3	501106	426.5	(2.3)	(2.2)	(2.3) 0	Other	0	0	0	(2.257)	
Pension - Local 57	Pension - Calculated	Unfunded	280350	228.35	501105	Follows Labor	(0.7)	(0.7)	(0.7) 0	Other	0	0	0	(0.679)	
FAS 158 SERP Liability	SERP - Calculated - Actuary	Unfunded	280465	228.35	501115	920 / 426.5	(63.0)	(59.3)	(61.1) 0	Labor	0	0	0	(61.118)	
FAS 158 SERP Accumulated Other Comprehensive Income	SERP - Calculated - Actuary	Accum OCI/Partially offsetting unfunded SERP liability	299107	219	0	0	22.0	19.4	20.7 0	Labor	0	0	0	20.694	
FAS 112 Book Reserve	Post-Employ - Calculated - Actuary	Unfunded	280330	228.3	501160	920	(34.1)	(31.6)	(32.9) 0	Labor	0	0	0	(32.855)	
Wasatch Worker's Compensation Reserve	Post-Employ - Calculated - Actuary	Unfunded	280490	228.3	501160	920	(3.3)	(3.1)	(3.2) 0	Labor	0	0	0	(3.183)	
Totals							(292.1)	(299.0)	(295.6)		0.000	0.000	(135.735)	(159.820)	

Allocators 100.000% 23.194% 7.882% 0.000%
Total (\$ millions) 0.000 0.000 (10.698) 0.000 (10.698)

Appendix A Input (10,698,010)

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

FERC Acct	Description	2015 Expense
4265000	OTHER DEDUCTIONS	(55)
5020000	STEAM EXPENSES	(3,030)
5060000	MISC STEAM PWR EXP	(2,080,975)
5063000	MISC STEAM JVA CR	229,339
5120000	MANT OF BOILR PLNT	(7,488)
5140000	MAINT MISC STM PLN	(9,586)
5350000	OPER SUPERV & ENG	(188,979)
5390000	MSC HYD PWR GEN EX	(123,702)
5480000	GENERATION EXP	(9,829)
5490000	MIS OTH PWR GEN EX	(41,592)
5530000	MNT GEN & ELEC PLT	(13,226)
5560000	SYS CTRL & LD DISP	(10,836)
5570000	OTHER EXPENSES	(645,575)
5600000	OPER SUPERV & ENG	(312,622)
5612000	LD - MONITOR & OPER	(62,544)
5615000	REL PLAN & STDS DEV	(12,554)
5660000	MISC TRANS EXPENSE	(3)
5680000	MNT SUPERV & ENG	(39,963)
5700000	MAINT STATION EQIP	(14,207)
5710000	MAINT OVHD LINES	(2,526)
5800000	OPER SUPERV & ENG	(361,022)
5810000	LOAD DISPATCHING	(169,020)
5850000	STRT LGHT-SGNL SYS	(8,695)
5880000	MSC DISTR EXPENSES	(44,558)
5900000	MAINT SUPERV & ENG	(240,415)
5920000	MAINT STAT EQUIP	(89,791)
5930000	MAINT OVHD LINES	(12,498)
5950000	MAINT LINE TRNSFRM	(24,204)
5970000	MNT OF METERS	(30,551)
5980000	MNT MISC DIST PLNT	(25,142)
7071000	LBR CLR - RMP	(1,564,734)
7072000	LBR CLR - PACPWR	(667,278)
7081000	Stores Exp CLR - RMP	(122,018)
7082000	Stores Exp CLR - PP	(97,362)
9010000	SUPRV (CUST ACCT)	(65,844)
9020000	METER READING EXP	(354,658)
9030000	CUST RCRD/COLL EXP	(4,379)
9031000	CUST RCRD/CUST SYS	(38,833)
9032000	CUST ACCTG/BILL	(62,547)
9033000	CUST ACCTG/COLL	(46,329)
9036000	CUST ACCTG/COMMON	(232,164)
9050000	MISC CUST ACCT EXP	0
9070000	SUPRV (CUST SERV)	(504)
9080000	CUST ASSIST EXP	(37,472)
9084000	DSM DIRECT	(22,616)
9086000	CUST SERV	(122,748)
9090000	INFOR/INSTRCT ADV	(1,959)
9200000	ADMIN & GEN SALARY	(1,186,575)
9350000	MAINT GENERAL PLNT	(15,780)
Attachment 5 input: Total PBOP		(8,999,649)

Notes:

Total expense is negative for 2015. 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 2015 as compared to 2014 is primarily due to changes in actuarial assumptions.

2016 projection

Plant-in-service additions by month (2015 projection)

Jan 2016	5,252,182
Feb 2016	1,203,647
Mar 2016	14,138,248
Apr 2016	23,734,246
May 2016	55,940,147
Jun 2016	3,428,310
Jul 2016	7,086,243
Aug 2016	4,178,482
Sep 2016	5,248,775
Oct 2016	5,231,645
Nov 2016	5,016,813
Dec 2016	5,918,325

Gateway plant-in-service detail (2016 projection)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions
	Other Transmission PIS		Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway
(Excl Energy Gateway)			Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments A-H)
Jan 2016	5,127,420		1,731	1,194	-	-	-	121,837	-	124,762
Feb 2016	1,060,761		2,434	-	-	-	-	140,451	-	142,886
Mar 2016	3,782,993		385	-	-	-	-	10,354,870	-	10,355,255
Apr 2016	23,666,624		949	-	-	-	-	66,674	-	67,623
May 2016	55,456,822		51,510	-	-	-	-	431,815	-	483,325
Jun 2016	3,533,990		30,300	-	-	-	-	(135,981)	-	(105,681)
Jul 2016	7,002,606		30,300	-	-	-	-	53,337	-	83,637
Aug 2016	3,956,514		-	-	-	-	-	221,968	-	221,968
Sep 2016	5,220,573		-	-	-	-	-	28,203	-	28,203
Oct 2016	5,201,059		-	-	-	-	-	30,586	-	30,586
Nov 2016	4,987,971		-	-	-	-	-	28,842	-	28,842
Dec 2016	5,891,851		-	-	-	-	-	26,474	-	26,474
Total	124,889,184	-	117,610	1,194	-	-	-	11,369,074	-	11,487,878

Energy Gateway Projects (IR=NN)

2009-2014 Plant Additions Including Unclassified Plant and Dec 2010 transfer of Goshen Cap Bank from 102 to 101

FERC BS Account : 101/106 only

Excludes \$714,679.22 written off October 2011 for TORM/2008/C/002/10037321+Hemingway Capt Jack PG&E Agreement
Excludes TORM/2008/C/002-"Hemingway Capt Jack Transmission Line" Mar-Apr 2013 account 106 activity

Year	Mo	Energy Gateway (EG) Transmission	Distribution	General Plant	Intangible	Grand Total	Cumulative EG transmission total	Monthly dep rate		EG depreciation expense	EG accumulated depreciation	EG net plant	EG 13-month balance
								0.14368%					
2008	12												
2009	1	5,595		197		5,792	5,595						
	2			29		29	5,595						
	3	(5,595)	5,595	12		12							
	4			2		2							
	5			0		0							
	6			0		0							
	7			291,535		291,535							
	8		22,386	834		23,221							
	9		3,940	2,218,516		2,222,456							
	10			14,138		14,138							
	11			713,565		713,565							
	12	49,329,089	91	915,262		50,244,441	49,329,089	35,437.56	35,437.56	49,293,651	3,791,819.31		
2010	1			(2,661)		(2,661)	49,329,089	70,875.13	106,312.69	49,222,776			
	2			56,708		56,708	49,329,089	70,875.13	177,187.82	49,151,901			
	3	186,516,476	4,593	1,540,416		188,061,485	235,845,564	204,866.85	382,054.67	235,463,509			
	4	10,877,334	0	101,389		10,978,724	246,722,899	346,672.75	728,727.41	245,994,171			
	5	(353,166)		45,114		(308,052)	246,369,732	354,233.21	1,082,960.62	245,286,772			
	6	798,121	(12,163)	82,042		867,999	247,167,853	354,552.86	1,437,513.49	245,730,340			
	7	1,116,636	1,294	21,235		1,139,165	248,284,489	355,928.41	1,793,441.89	246,491,048			
	8	392,805	(38)	32,125		424,892	248,677,295	357,012.78	2,150,454.67	246,526,840			
	9	(81,062)	(2,506)	(61,826)		(145,394)	248,596,233	357,236.73	2,507,691.40	246,088,541			
	10	87,873,224	36,378	8,623,922	364,554	96,898,078	336,469,456	420,305.81	2,927,997.21	333,541,459			
	11	434,391,075	(4,161)	(1,457,463)	2,700,529	435,629,980	770,860,532	795,495.68	3,723,492.89	767,137,039			
	12	7,978,725	4,035	943,607	970,519	9,896,887	778,839,257	1,113,290.08	4,836,782.97	774,002,474	287,225,424.60		
2011	1	1,570,431	150	81,575	21,661	1,673,807	780,409,688	1,120,150.10	5,956,933.07	774,452,755			
	2	14,494,420	203	32,193	1,865,957	16,392,773	794,904,108	1,131,690.95	7,088,624.02	787,815,484			
	3	(1,319,835)		50,543	62,917	(1,206,357)	793,584,272	1,141,155.45	8,229,779.46	785,354,493			
	4	818,995	(1,946)	7,432	(16,374)	808,107	794,403,267	1,140,795.65	9,370,575.11	785,032,692			
	5	(674,049)		16,323	62,501	(595,225)	793,729,218	1,140,899.77	10,511,474.88	783,217,744			
	6	6,013,550		27,268	4,503	6,045,321	799,742,768	1,144,735.62	11,656,210.51	788,086,558			
	7	225,621		12,962	(11,911)	226,672	799,968,389	1,149,217.79	12,805,428.29	787,162,961			
	8	292,521		(146,660)	(420)	145,441	800,260,910	1,149,590.01	13,955,018.31	786,305,892			
	9	2,253,449		1,664	13,507	2,268,620	802,514,359	1,151,419.02	15,106,437.32	787,407,922			
	10	(169,598)		114,065	90,746	35,213	802,344,761	1,152,916.03	16,259,353.36	786,085,408			
	11	(125,784)		86,833	(1,202)	(40,153)	802,218,977	1,152,703.84	17,412,057.19	784,806,920			
	12	91,950	87,946	(2,115)	(15,583)	162,199	802,310,927	1,152,679.53	18,564,736.72	783,746,191	784,113,653.19		
2012	1	36,175	5,451	18,068		59,694	802,347,102	1,152,771.57	19,717,508.29	782,629,594			
	2	72,991	(3,199)	9,638		86,765	802,420,094	1,152,850.00	20,870,358.29	781,549,735			
	3	990,797	(3,044)			987,754	803,410,891	1,153,614.21	22,023,972.50	781,386,918			
	4	970,878				970,878	804,381,769	1,155,023.46	23,178,995.97	781,202,773			
	5	(384,813)	(90)			(474,803)	803,996,956	1,155,444.49	24,334,440.45	779,662,515			
	6	3,221,592		6,011		3,227,603	807,218,548	1,157,482.40	25,491,922.85	781,726,625			
	7	35,015	69,653			104,668	807,253,563	1,159,821.92	26,651,744.77	780,601,818			
	8	267,306	(1,446)	65,066		330,926	807,520,869	1,160,039.10	27,811,783.88	779,709,085			
	9	126,156				126,156	807,647,025	1,160,321.76	28,972,105.64	778,674,919			
	10	376,118				376,118	808,023,143	1,160,682.59	30,132,788.23	777,890,355			
	11	23,435,318		13,478	1,393	23,450,189	831,458,461	1,177,788.51	31,310,576.74	800,147,884			
	12	28,383,675	3,196	18,111		28,404,982	859,842,136	1,215,014.80	32,525,591.54	827,316,545	785,864,996.71		
2013	1	(59,287)		(66,494)		(125,781)	859,782,849	1,235,362.78	33,760,954.31	826,021,895			
	2	185,503		3,043		188,546	859,968,352	1,235,453.45	34,996,407.76	824,971,944			
	3	2,339,450		94,426		2,433,876	862,307,802	1,237,267.35	36,233,675.11	826,074,127			
	4	61,121		11,340		72,461	862,368,923	1,238,991.90	37,472,667.01	824,896,256			
	5	347,498,049		43,707		347,541,756	1,209,866,972	1,488,675.21	38,961,342.22	1,170,905,629			
	6	6,995,151		(21,114)		6,974,038	1,216,462,123	1,743,052.51	40,704,394.73	1,175,757,728			
	7	786,452		41,108		827,560	1,217,248,575	1,748,355.39	42,452,750.12	1,174,795,825			
	8	557,257		2,423		559,680	1,217,805,832	1,749,320.69	44,202,070.82	1,173,603,761			
	9	479,725		9,769		489,494	1,218,285,557	1,750,065.65	45,952,136.47	1,172,333,421			
	10	338,600		102,340		440,940	1,218,624,157	1,750,653.53	47,702,790.00	1,170,921,367			
	11	754,740		88		754,828	1,219,378,897	1,751,438.98	49,454,228.98	1,169,924,668			
	12	3,132,231		504		3,132,735	1,222,511,129	1,754,231.34	51,208,460.32	1,171,302,668	1,039,140,448.77		
2014	1	639,666	182,775	767		823,208	1,223,150,794	1,756,941.04	52,965,401.35	1,170,185,393			
	2	92,456		40		92,497	1,223,243,251	1,757,466.99	54,722,868.34	1,168,520,382			
	3	257,303		128		257,431	1,223,500,554	1,757,718.25	56,480,586.59	1,167,019,967			
	4	2,947,368		441		2,947,808	1,226,447,921	1,760,020.46	58,240,607.05	1,168,207,314			
	5	122,036		42		122,078	1,226,569,957	1,762,225.49	60,002,832.53	1,166,567,124			
	6	284,854	576	6		285,435	1,226,854,811	1,762,517.79	61,765,350.33	1,165,089,460			
	7	92,267		147		92,414	1,226,947,078	1,762,788.71	63,528,139.04	1,163,418,939			
	8	18,639		21		18,660	1,226,965,716	1,762,868.39	65,291,007.42	1,161,674,709			
	9	(115,737)		554		(115,183)	1,226,849,979	1,762,798.63	67,053,806.06	1,159,796,173			
	10	423,269		6		423,275	1,227,273,249	1,763,019.56	68,816,825.62	1,158,456,423			
	11	262,584	1,813,531	21		2,096,236	1,227,555,932	1,763,526.71	70,580,352.33	1,156,975,580			
	12	288,801	4,332	76,812		369,945	1,227,844,734	1,763,937.26	72,344,289.59	1,155,500,444	1,164,054,967.55		
2015	1	101,592	190,843	2,375		294,810	1,227,946,326	1,764,217.72	74,108,507.30	1,153,837,819			
	2	262,042	28,559	29,091		327,876	1,228,208,368	1,764,478.95	75,872,986.25	1,152,335,382			
	3	56,096	31,274	4	8.183	87,374	1,228,264,464	1,764,707.49	77,637,693.75	1,150,626,770			
	4	32,366	5,087	(3)		37,449	1,228,296,830	1,764,771.04	79,402,464.79	1,148,894,365			
	5	331,467,191	5,086	2,201,720		333,673,997	1,559,764,021	2,002,917.28	81,405,382.07	1,478,358,639			
	6	1,376,123	(30,045)	52,642		1,398,721	1,561,140,144	2,242,028.85	83,647,410.92	1,477,492,733			
	7	879,773	5,087	11,628		896,487	1,562,019,917	2,243,649.47	85,891,060.39	1,476,128,857			
	8	823,009	(1)	10,506		833,513	1,562,842,926	2,244,872.73	88,135,933.12	1,474,706,993			
	9	789,098		61,992		851,090	1,563,632,024	2,246,030.85	90,381,963.98	1,473,250,060			
	10	757,497	0	(855)		756,642	1,564,389,521	2,247,141.91	92,629,105.89	1,471,760,415			
	11	159,196		33,408		192,604	1,564,548,717	2,247,800.46	94,876,906.35	1,469,671,811			
	12	2,183,127		523		2,183,650	1,566,731,844	2,249,483.16	97,126,389.51	1,469,605,455	1,350,166,903.35		
2016	1						1,566,731,844	2,251,051.50	99,377,441.01	1,467,354,403			
	2						1,566,731,844	2,251,051.50	101,628,492.51	1,465,103,352			
	3						1,566,731,844	2,251,051.50	103,879,544.02	1,462,852,300			
	4						1,566,731,844	2,251,051.50	106,130,595.52	1,460,601,249			
	5						1,566,731,844	2,251,051.50	108,381,647.02	1,458,350,197</			

Inputs

Data from Company records (Manual Input)						
Line #	Description	Model spreadsheet input	Final year values		Source	Notes
			2014	2015		
0						
1	Facility Credits under Section 309	Alt 5 - Cost Support, Line 109 "Facility Credits under Section 309 of the OATT"	0	0	Company records	
2	Interest on Network Upgrade Balance	Alt 5 - Cost Support, Line 108 "Interest on Network Upgrade Facilities"	1,751,804	1,520,883	Company Records: Sum of SAP GL 56914 (Interest Expense - Transmission Deposits/Debit Entry) and 56914 (CLT)	
3	Network Upgrade Balance	Alt 5 - Cost Support, Line 50 "Network Upgrade Balance"	52,282,848	35,613,530	Company Records: Sum of SAP GL accounts # 28546 (Transmission Interconnection Deposits - w/3rd Party) and #28546 (Transmission Interconnection Deposits (CLT))	
4	Federal income tax rate	Attachment A, Line 128 "FIT = Federal Income Tax Rate"	35.00%	35.00%	PacificCorp tax rate assumptions - 2015	
5	State income tax rate	Attachment A, Line 129 "SIT = State Income Tax Rate"	4.54%	4.54%	PacificCorp tax rate assumptions - 2015	
6	Percent of federal income tax deductible for state purposes	Attachment A, Line 130	0.00%	0.00%	PacificCorp tax rate assumptions - 2015	
7	Rent from Electric Property - Transmission Related	Attachment 3, Line 1 "Rent from Electric Property - Transmission Related"	3,073,874	3,079,420	Company Records: Sum of SAP GL accounts #301963 and #301972 (PC 1192)	Fiber Optic Leases
8	WECC phase shifting fee (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	656,040	1,130,302	2015 FERC Form No. 1, page 300.21b footnote	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include the WECC phase shifting fees for a reduction of loop flows on transmission assets as a revenue credit on Attachment 3 of the Formula.
9	Sen Interconnect and TFR study revenues (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	1,162,487	1,077,359	2015 FERC Form No. 1, page 300.21b footnote	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include as a revenue credit on Attachment 3 of the Formula the reimbursements for generator interconnection studies booked to Account 456 as the associated costs are booked to Account 651.7 and recovered in transmission ATFR.
10	WY Service territory fixed cost recovery fee (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	46,848	47,378	2015 FERC Form No. 1, page 300.21b footnote	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include a portion of the service territory fixed cost recovery fee received from a former retail customer in Wyoming as a revenue credit on Attachment 3 of the Formula. The FERC Form No. 1 value in footnote to page 300 for the service territory fixed cost recovery fee is multiplied by a share of target revenue requirement functionalized to transmission in Wyoming.
11	Adjustment to exclude the write-offs that were booked to Account 573	Alt 5 - Cost Support, Line 53 "Transmission O&M adjustment"	1,468,798	(500,239)	Company Records: SAP FERC 573 details	Based on the Resolution of Preliminary Challenges to the 2013 Annual Update, PacifiCorp agreed to exclude the write-offs that were booked to FERC Account 573 from the transmission revenue requirement.
12	Transmission imbalance penalty refunds in FERC 566	Alt 5 - Cost Support, Line 53 "Transmission O&M adjustment"	(1,630,050)	(68,676)	Company Records: Sum of SAP GL 605982 & 605984 (FERC 566)	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to exclude the expenses associated with the refunds for transmission imbalance penalties booked to FERC Account 566 from the transmission ATFR.

FERC Form 1 Data Consolidation

ID	Data_description	ff1_page	ff1_line	ff1_col	ff1_map	column_name	2014	2015
1	FERC 408.1 - Taxes Other than Income	114	14	c	114.14c	current_yr_total	171,415,396	185,302,308
2	FERC 411.4 - Net ITC adjustment	114	19	c	114.19c	current_yr_total	(5,019,198)	(4,756,408)
3	Amort of Other Utility Plant	200	21	c	200.21c	amt2	555,584,757	559,800,280
4	FERC 303 - Misc intangible plant (BoY)	204	5	b	204.5b	begin_yr_bal	857,285,828	880,195,125
5	FERC 303 - Misc intangible plant (EoY)	204	5	g	204.5g	yr_end_bal	880,195,125	876,732,473
6	Total production plant (BoY)	204	46	b	204.46b	begin_yr_bal	11,049,334,932	11,922,598,581
7	Total production plant (EoY)	204	46	g	204.46g	yr_end_bal	11,922,598,581	12,154,489,265
8	Total transmission plant (BoY)	206	58	b	206.58b	begin_yr_bal	5,231,106,254	5,387,870,877
9	Total transmission plant (EoY)	207	58	g	207.58g	yr_end_bal	5,387,870,877	5,910,756,444
10	Total distribution plant (BoY)	206	75	b	206.75b	begin_yr_bal	6,023,412,371	6,190,391,726
11	Total distribution plant (EoY)	206	75	g	206.75g	yr_end_bal	6,190,391,726	6,401,275,118
12	Total general plant (BoY)	206	99	b	206.99b	begin_yr_bal	1,417,753,200	1,445,031,807
13	Total general plant (EoY)	207	99	g	207.99g	yr_end_bal	1,445,031,807	1,173,341,618
14	Electric Plant Purchased	206	101	g	206.101g	yr_end_bal	-00	1,460,458
15	Electric plant sold	206	102	g	206.102g	yr_end_bal	-00	(561,324)
16	Total electric plant in service (BoY)	206	104	b	206.104b	begin_yr_bal	24,578,892,585	25,826,088,116
17	Total electric plant in service (EoY)	206	104	g	206.104g	yr_end_bal	25,826,088,116	26,518,616,700
18	Electric plant held for future use	214	47	d	214.47d	balance	23,319,217	23,319,217
19	Accum Dep - Steam production	219	20	c	219.20c	electric_plant	2,822,999,224	2,886,821,179
20	Accum Dep - Nuclear production	219	21	c	219.21c	electric_plant	-00	-00
21	Accum Dep - Hydro (conventional) production	219	22	c	219.22c	electric_plant	302,834,825	327,988,750
22	Accum Dep - Hydro (pumped storage) production	219	23	c	219.23c	electric_plant	-00	-00
23	Accum Dep - Other production	219	24	c	219.24c	electric_plant	777,090,296	847,165,096
24	Accum Dep - Transmission	219	25	c	219.25c	electric_plant	1,432,003,537	1,503,737,225
25	Accum Dep - Distribution	219	26	c	219.26c	electric_plant	2,479,873,031	2,581,141,819
26	Accum Dep - General	219	28	c	219.28c	electric_plant	580,388,319	418,947,737
27	Accum Dep - Total	219	29	c	219.29c	electric_plant	8,395,189,232	8,565,801,806
28	Materials and supplies - est construction (EoY)	227	5	c	227.5c	yr_end_bal	111,221,100	134,703,542
29	Materials and supplies - transmission (EoY)	227	8	c	227.8c	yr_end_bal	490,752	653,625
30	FERC 163 - Undistributed stores expense	227	16	c	227.16c	yr_end_bal	-00	-00
31	FERC 190 - ADIT (BoY)	234	18	b	234.18b	begin_yr_bal	482,567,288	544,969,532
32	FERC 190 - ADIT (EoY)	234	18	c	234.18c	yr_end_bal	544,969,532	606,211,204
33	FERC 281 - ADIT (BoY)	272	17	b	272.17b	bgn_yr_bal	226,880,978	252,151,842
34	FERC 281 - ADIT (EoY)	272	17	k	272.17k	end_yr_bal	252,151,842	285,986,998
35	FERC 282 - ADIT (BoY)	274	9	b	274.9b	bgn_yr_bal	3,991,613,412	4,244,780,923
36	FERC 282 - ADIT (EoY)	274	9	k	274.9k	end_yr_bal	4,244,780,923	4,414,667,387
37	FERC 283 - ADIT (BoY)	276	19	b	276.19b	bgn_yr_bal	556,381,073	633,311,644
38	FERC 283 - ADIT (EoY)	276	19	k	276.19k	end_yr_bal	633,311,644	657,526,736
39	FERC 561 - Load Dispatch (LD)	321	84	b	321.84b	crnt_yr_amt	-00	-00
40	FERC 561.1 - LD reliability	321	85	b	321.85b	crnt_yr_amt	-00	-00
41	FERC 561.2 - LD monitor operate	321	86	b	321.86b	crnt_yr_amt	7,564,076	6,818,716
42	FERC 561.3 - LD service scheduling	321	87	b	321.87b	crnt_yr_amt	-00	-00
43	FERC 561.4 - Sched, sys control, dispatch	321	88	b	321.88b	crnt_yr_amt	824,276	2,106,756
44	FERC 561.5 - Reliability, plan, standards	321	89	b	321.89b	crnt_yr_amt	1,111,085	1,326,587
45	FERC 561.8 - Reliability, plan, standards services	321	92	b	321.92b	crnt_yr_amt	5,545,389	7,402,436
46	FERC 565 - Transmission by others	321	96	b	321.96b	crnt_yr_amt	151,335,724	148,425,345
47	Total Transmission Expenses	321	112	b	321.112b	crnt_yr_amt	211,057,529	215,664,453
48	FERC 924 - Property Insurance	323	185	b	323.185b	crnt_yr_amt	15,633,179	15,938,310
49	FERC 928 - Regulatory Commission Expenses	323	189	b	323.189b	crnt_yr_amt	24,280,590	22,275,686
50	FERC 930.1 - General Advertising Expenses	323	191	b	323.191b	crnt_yr_amt	6,832	319
51	Total A&G Expenses	323	197	b	323.197b	crnt_yr_amt	103,886,947	134,217,341
52	Industry association dues	335	1	b	335.1b	amount	1,114,980	1,206,198
53	Amort - Intangible, ltd term (FERC 404)	336	1	d	336.1d	limterm_elc_plnt	39,290,397	36,050,777
54	Amort exp - Intangible (FERC 405)	336	1	e	336.1e	othr_elc_plnt	-00	-00
55	Dep exp - Transmission (FERC 403)	336	7	b	336.7b	depr_expn	92,085,625	99,238,672
56	Dep exp - Transmission, ltd term (FERC 404)	336	7	d	336.7d	limterm_elc_plnt	-00	-00
57	Dep exp - General (FERC 403)	336	10	b	336.10b	depr_expn	39,508,869	39,308,259
58	Dep exp - General, ltd term (FERC 404)	336	10	d	336.10d	limterm_elc_plnt	1,144,615	1,358,159
59	Transmission wages and salaries	354	21	b	354.21b	drct_pyrl_dstrbt	24,934,991	25,137,301
60	A&G wages and salaries	354	27	b	354.27b	drct_pyrl_dstrbt	41,620,401	37,744,556
61	Total O&M salaries	354	28	b	354.28b	drct_pyrl_dstrbt	362,793,740	356,682,932

Document Content(s)

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