

March 29, 2021

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

RE: *PacifiCorp*
Docket No. ER21-____

Dear Secretary Bose:

Pursuant to Section 205 of the Federal Power Act (“FPA”),¹ Part 35 of the Federal Energy Regulatory Commission’s (“FERC” or the “Commission”) regulations,² and Order Nos. 618³ and 714,⁴ PacifiCorp hereby submits limited revisions to its transmission formula depreciation rates reflected in Attachment 8 – Depreciation Rates of Attachment H-1 of PacifiCorp’s Open Access Transmission Tariff (“OATT”). In particular, PacifiCorp submits: (1) revisions to the depreciation rates in Attachment 8 of the Formula for Intangible and Leasehold Improvements accounts in lines 23 through 25 based on the 13-month average asset balances using updated data for calendar year 2019, and (2) revisions to Line 11 of Attachment 8 of the Formula to add a depreciation rate of 2.5% for Washington Land Rights (account 389.2). PacifiCorp requests that these depreciation rates become effective June 1, 2021, to coincide with the effective date of the Rate Year, reflecting an updated Annual Transmission Revenue Requirement (“ATRR”) for charges for transmission service under PacifiCorp’s OATT.

I. Background and Reason for Filing

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

¹ 16 U.S.C. § 824(d) (2018).

² 18 C.F.R. Part 35 (2019).

³ *Depreciation Accounting*, Order No. 618, FERC Stats. & Regs. ¶ 31,104 (2000) (“Order No. 618”).

⁴ *Electronic Tariff Filings*, Order No. 714, 124 FERC ¶ 61,270 (2008).

PacifiCorp included in the Docket No. ER11-3643 rate case filing the following additions to its OATT: (1) Attachment H-1, which is the Formula; and (2) Attachment H-2, which are the Protocols. A settlement was reached in Docket No. ER11-3643 (the “Settlement Agreement”), which was accepted by the Commission in a May 23, 2013 letter order.⁵ PacifiCorp committed, as a condition of the Settlement Agreement and in the Protocols, to make a single issue filing pursuant to Section 205 of the FPA to update depreciation rates if and when: (1) one or more of PacifiCorp’s retail jurisdictions change(s) the corresponding rates; or (2) the rates change as a result of corresponding changes to the 13-month average account balances for composite rates, using the methodology set forth in Attachment 8.

On March 18, 2020, in Docket No. ER20-1335-000, PacifiCorp filed revisions to Attachment 8 to the Formula for the following accounts in lines 23 through 25: (1) Account 302 – Franchises and Consents, (2) Account 303 – Miscellaneous Intangible Plant, and (3) Account 390.1 – Leasehold Improvements – General Plant (collectively, “Intangibles and Leasehold Improvements”), consistent with the terms of the Settlement Agreement. On May 4, 2020, the Commission accepted the revised rates, effective June 1, 2020, via letter order. Today’s filing is of the same nature as the prior filing, with the exception that PacifiCorp is also asking to add a 2.5% depreciation rate for the Washington Land Rights (account 389.2). The 2.5% would be added to the existing Line 11 in the Formula.

II. Summary of Proposed Changes

- a. Revisions to Attachment 8 for the Intangible and Leasehold Improvements accounts in lines 23 through 25 based on the 13-month average asset balances using updated data for calendar year 2019.*

As noted earlier, PacifiCorp proposes revisions to Attachment 8 to the Formula (OATT Attachment H-1) for the Intangible and Leasehold Improvements accounts in lines 23 through 25. The rates shown on Attachment 8 for these lines are composite rates based on the 13-month average asset balances divided into the calendar year amortization expense for each account. The revised rates proposed in this filing are the result of calculations using updated data for calendar year 2019. The following table summarizes PacifiCorp’s proposed changes to Attachment 8:

Account	Description	Current rate	Proposed rate
302	Franchises and Consents	6.70%	5.00%
303	Miscellaneous Intangible Plant	4.83%	4.82%
390.1	Leasehold Improvements – Gen. Plant	3.97%	3.96%

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

Leasehold Improvements, as well as Miscellaneous Intangible Plant amortization rates remained relatively flat, while the Franchises and Consents amortization rate decreased due to existing licenses (mainly the Klamath license) reaching the end of their amortization periods.

- b. *Addition of a 2.5% depreciation rate for Washington Land Rights (account 389.2) in Line 11 of the Formula.*

As noted earlier, PacifiCorp proposes revisions to Attachment 8 to the Formula to add a 2.5% depreciation rate for the Washington Land Rights (account 389.2). The depreciation rate would be added to the currently-existing Line 11 in the Formula.⁶ The reason for the change is that prior to September 2020, PacifiCorp had no land right assets in Washington. Accordingly, there was no established depreciation rate for Washington in account 389.2 previously. Land right assets in Washington were first capitalized in September 2020 because PacifiCorp acquired land right assets in Washington in that month.

In September 2020, PacifiCorp calculated a depreciation rate of 2.5% for Washington account 389.2. This rate is based on a 40-year average life, which is the same average life used to calculate the depreciation rate for the Washington building account 390.

III. Rate Impact to Customers and Statements BG/BH

- a. *Revisions to Attachment 8 for the Intangible and Leasehold Improvements accounts in lines 23 through 25 based on the 13-month average asset balances using updated data for calendar year 2019.*

PacifiCorp has calculated an estimated revenue impact of the revised depreciation rates for Intangible and Leasehold Improvements and the estimated impact to transmission customers. To determine the effect, PacifiCorp calculated the change in ATRR due to the proposed depreciation rates. The changed ATRR was then used to estimate the transmission service true-up rate had the proposed depreciation rates been in effect in 2019 instead of the currently effective depreciation rates.

The revenue impact of the proposed revisions to Attachment 8 for the Intangible and Leasehold Improvements accounts is shown in Enclosure 1 to the filing: Statement BG (Revenue data to reflect changed rates) and Statement BH (Revenue data to reflect present rates). The billing determinants for the Statements BG/BH revenue calculation reflect the actual billing units of services provided to wholesale customers in 2019. The estimated impact on revenue for 2019 resulting from the revised depreciation rates for Intangible and

⁶ Line 11 currently lists depreciation rates 2.05% for Utah, 1.87% for Wyoming, and 2.50% for Washington. Line 11 currently lists a 0% depreciation rate for California and Oregon.

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Leasehold Improvements is a decrease of approximately \$251,588 or approximately -0.06% of total annual revenue for the 12-month period ending December 31, 2019.

- b. *Addition of Washington depreciation rate in account 389.2 – Land Rights line 11- Land Rights (389.2).*

The impact of new Washington depreciation rate (account 389.2) was \$695 for 2020 (i.e., for approximately 3.5 months' worth of depreciation). If the 2.5% depreciation rate had been in place for 2019, it would not have had an impact on the -0.06% decrease estimated above for the revised depreciation rates for Intangible and Leasehold Improvements.

IV. Enclosures

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

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

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

V. Effective Date and Request for Waiver

Pursuant to 18 C.F.R. § 35.3(a)(1), PacifiCorp respectfully requests that the Commission accept the revisions for filing to become effective June 1, 2021, to coincide with the new transmission charges reflected in PacifiCorp's next annual update of its formula transmission rate, effective June 1, 2021.

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

To the extent necessary, PacifiCorp requests waiver of the full requirements of 18 C.F.R. § 35.13, as good cause exists for granting a waiver of the requirement to file the full range of information required by Section 35.13. The Commission has previously granted waiver of the requirement that utilities provide all of the cost of service information

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required by Section 35.13 in similar cases.⁷ PacifiCorp respectfully requests waiver of any requirements of the Commission's rules and regulations, as well as any authorizations as may be necessary or required, to permit the revised rates to be accepted by FERC and made effective in the manner proposed herein.

VI. Communications

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

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VII. Service

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

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

Respectfully Submitted,

/s/ Matthew Loftus
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Attorney for PacifiCorp

⁷ See, e.g., *Westar Energy, Inc.*, 131 FERC ¶ 61,183 at P 21 (2010).

CERTIFICATE OF SERVICE

I hereby certify that I have this day served the foregoing document upon each person designated on the official service list [or the restricted service list, if applicable] compiled by the Secretary in this proceeding.

Dated at Portland, Oregon, this 29th day of March, 2021.

/s/ Christian Marble

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PACIFICORP

Enclosure 1

Statements BG and BH

PACIFICORP
ANNUAL COMPARISON
OATT PARTS II & III SERVICE AND LEGACY AGREEMENTS
2019

Line	Service/ Customer: Service Agreement ("SA") No.	Present (revenues under current rates)	Changed (revenues under proposed rates)	Absolute difference (changed <i>minus</i> present)	Percent difference
OATT Part II Long-Term Firm Point-to-Point Transmission Service					
1	PacifiCorp: multiple SAs	\$ 79,206,686	\$ 79,159,032	\$ (47,654)	-0.06%
2	Black Hills: SA 67	1,593,322	1,592,363	(959)	-0.06%
3	BPA GS: SA 179	573,596	573,251	(345)	-0.06%
4	BPA - Lost Creek: SA 656	1,784,520	1,783,447	(1,074)	-0.06%
5	City of Roseville SA 881	1,525,440	1,524,522	(918)	-0.06%
6	Evergreen Bio SA 874	318,664	318,473	(192)	-0.06%
7	Eugene Water and Electric Board: SA 605	597,496	597,136	(359)	-0.06%
8	Idaho Power: SA 212	663,884	663,485	(399)	-0.06%
9	Avangrid Renewables, LLC: S.A. 895	955,993	955,418	(575)	-0.06%
10	Thermo No. 1 (Cyrq Energy): SA 568	350,531	350,320	(211)	-0.06%
11	Powerex: SA 169	2,549,315	2,547,781	(1,534)	-0.06%
12	NextEra: SA 733	2,902,501	2,900,755	(1,746)	-0.06%
13	Salt River Project: SA 809	796,661	796,182	(479)	-0.06%
14	State of South Dakota: SA 170/779	127,466	127,389	(77)	-0.06%
15	Sacramento MUD: SA 863	605,462	605,098	(364)	-0.06%
16	Clatskanie Peoples Utility District: SA 899/900/901	549,696	549,365	(331)	-0.06%
17	Powerex: SA 700	3,050,880	3,049,044	(1,836)	-0.06%
18	Powerex: SA 701	3,050,880	3,049,044	(1,836)	-0.06%
19	Powerex: SA 702	3,050,880	3,049,044	(1,836)	-0.06%
20	Powerex: SA 748	1,525,440	1,524,522	(918)	-0.06%
21	Powerex: SA 749	4,576,319	4,573,566	(2,753)	-0.06%
22	Garrett Solar: SA 966	26,555	26,539	(16)	-0.06%
23	Obsidian: SA 880	53,111	53,079	(32)	-0.06%
24	Obsidian: SA 836	265,554	265,394	(160)	-0.06%
25	Subtotal (Part II Long-Term Firm Point-to-Point Transmission Service)	\$ 110,700,851	\$ 110,634,249	\$ (66,602)	-0.06%

OATT Part III - Network Service

26	PacifiCorp: SA 66	\$	262,741,571	\$	262,583,496	\$	(158,075)	-0.06%
27	BPA Yakama: SA 328		176,425		176,319		(106)	-0.06%
28	BPA Gazely: SA 229		103,305		103,243		(62)	-0.06%
29	BPA Clark: SA 735		663,274		662,875		(399)	-0.06%
30	BPA Benton/Rimrock: SA 539		25,747		25,731		(15)	-0.06%
31	BPA Ore Wind/Echo: SA 538		3,285		3,283		(2)	-0.06%
32	BPA S. Idaho: SA 746		6,862,837		6,858,708		(4,129)	-0.06%
33	BPA Idaho Falls: SA 747		2,848,726		2,847,012		(1,714)	-0.06%
34	Tri State: SA 628		501,753		501,451		(302)	-0.06%
35	Calpine Energy Solutions: SA 299		469,594		469,311		(283)	-0.06%
36	Basin: SA 505		314,813		314,623		(189)	-0.06%
37	Black Hills: SA 347		1,425,854		1,424,996		(858)	-0.06%
38	USBR (Burbank): SA 506		7,866		7,861		(5)	-0.06%
39	WAPA: SA 175		36,694		36,672		(22)	-0.06%
40	Exelon Generation: SA 943		21,562		21,549		(13)	-0.06%
41	Avangrid Renewables, LLC: SA 742		972,575		971,990		(585)	-0.06%
42	BPA Neff NFO SA 827		1,360		1,359		(1)	-0.06%
43	3 Phases Renewables Inc. SA 876		2,697		2,696		(2)	-0.06%
44	NTUA SA 894		69,751		69,709		(42)	-0.06%
45	BPA Airport Solar SA 836		597		597		(0)	-0.06%
46	Subtotal (Part III - Network Service)	\$	277,250,286	\$	277,083,482	\$	(166,804)	-0.06%
Legacy Agreements								
47	UAMPS: RS 297	\$	15,457,205	\$	15,447,906	\$	(9,300)	-0.06%
48	UMPA: RS 637		2,357,232		2,355,813		(1,418)	-0.06%
49	DGT: RS 280		2,854,960		2,853,242		(1,718)	-0.06%
50	WAPA OIS: RS 262/RS263		9,551,796		9,546,049		(5,747)	-0.06%
51	Subtotal (Legacy Agreements)	\$	30,221,192	\$	30,203,010	\$	(18,182)	-0.06%
Total								
		\$	418,172,329	\$	417,920,741	\$	(251,588)	-0.06%

PACIFICORP
STATEMENT BG — REVENUE DATA TO REFLECT CHANGED RATES
OATT PARTS II & III SERVICE AND LEGACY AGREEMENTS
2019

Transmission true-up rate with proposed depreciation rates for
Intangibles and Leasehold Improvements (\$/MW-month): **2,540.87**

Line	Service/ Customer: Service Agreement ("SA")/Rate Schedule ("RS") No.	January	February	March	April	May	June	July	August	September	October	November	December	Total
OATT Part II Long-Term Firm Point-to-Point Transmission Service														
1	PacifiCorp multiple SAs	\$ 6,491,534	\$ 6,491,534	\$ 6,491,534	\$ 6,491,534	\$ 6,491,534	\$ 6,743,658	\$ 6,743,658	\$ 6,743,658	\$ 6,743,658	\$ 6,743,658	\$ 6,491,534	\$ 6,491,534	\$ 79,159,032
2	Black Hills: SA 67	132,697	132,697	132,697	132,697	132,697	132,697	132,697	132,697	132,697	132,697	132,697	132,697	1,592,363
3	BPA GS: SA 179	47,771	47,771	47,771	47,771	47,771	47,771	47,771	47,771	47,771	47,771	47,771	47,771	573,251
4	BPA - Lost Creek: SA 656	148,621	148,621	148,621	148,621	148,621	148,621	148,621	148,621	148,621	148,621	148,621	148,621	1,783,447
5	City of Roseville SA 881	127,044	127,044	127,044	127,044	127,044	127,044	127,044	127,044	127,044	127,044	127,044	127,044	1,524,522
6	Evergreen Bio SA 874	26,539	26,539	26,539	26,539	26,539	26,539	26,539	26,539	26,539	26,539	26,539	26,539	318,473
7	Eugene Water and Electric Board: SA 605	-	-	-	66,348	66,348	66,348	66,348	66,348	66,348	66,348	66,348	66,348	597,136
8	Idaho Power: SA 212	-	-	-	-	-	132,697	132,697	132,697	132,697	132,697	-	-	663,485
9	Avangrid Renewables, LLC: S.A. 895	79,618	79,618	79,618	79,618	79,618	79,618	79,618	79,618	79,618	79,618	79,618	79,618	955,418
10	Thermo No. 1 (Cyrq Energy): SA 568	29,193	29,193	29,193	29,193	29,193	29,193	29,193	29,193	29,193	29,193	29,193	29,193	350,320
11	Powerex: SA 169	212,315	212,315	212,315	212,315	212,315	212,315	212,315	212,315	212,315	212,315	212,315	212,315	2,547,781
12	NextEra: SA 733	262,740	262,740	262,740	262,740	262,740	212,315	212,315	212,315	212,315	212,315	212,315	262,740	2,900,755
13	Salt River Project: SA 809	66,348	66,348	66,348	66,348	66,348	66,348	66,348	66,348	66,348	66,348	66,348	66,348	796,182
14	State of South Dakota: SA 170/779	10,616	10,616	10,616	10,616	10,616	10,616	10,616	10,616	10,616	10,616	10,616	10,616	127,389
15	Sacramento MUD: SA 863	50,425	50,425	50,425	50,425	50,425	50,425	50,425	50,425	50,425	50,425	50,425	50,425	605,098
16	Clatskanie Peoples Utility District: SA 899/900/901	47,771	47,771	47,771	47,771	47,771	47,771	47,771	47,771	47,771	47,771	39,809	39,809	549,365
17	Powerex: SA 700	254,087	254,087	254,087	254,087	254,087	254,087	254,087	254,087	254,087	254,087	254,087	254,087	3,049,044
18	Powerex: SA 701	254,087	254,087	254,087	254,087	254,087	254,087	254,087	254,087	254,087	254,087	254,087	254,087	3,049,044
19	Powerex: SA 702	254,087	254,087	254,087	254,087	254,087	254,087	254,087	254,087	254,087	254,087	254,087	254,087	3,049,044
20	Powerex: SA 748	127,044	127,044	127,044	127,044	127,044	127,044	127,044	127,044	127,044	127,044	127,044	127,044	1,524,522
21	Powerex: SA 749	381,131	381,131	381,131	381,131	381,131	381,131	381,131	381,131	381,131	381,131	381,131	381,131	4,573,566
22	Garrett Solar: SA 966	-	-	-	-	-	-	-	-	-	-	-	26,539	26,539
23	Obsidian: SA 880	-	-	-	-	-	-	-	-	-	-	26,539	-	53,079
24	Obsidian: SA 836	-	-	-	-	-	-	-	-	-	-	132,697	132,697	265,394
25	Subtotal (Part II Long-Term Firm Point-to-Point Transmission Service)	\$ 9,003,667	\$ 9,003,667	\$ 9,003,667	\$ 9,070,016	\$ 9,070,016	\$ 9,404,412	\$ 9,404,412	\$ 9,404,412	\$ 9,404,412	\$ 9,422,989	\$ 9,221,290	\$ 9,221,290	\$ 110,634,249
OATT Part III - Network Service														
26	PacifiCorp: SA 66	\$ 20,919,746	\$ 21,861,290	\$ 20,879,610	\$ 18,211,285	\$ 18,575,930	\$ 22,058,365	\$ 26,256,182	\$ 25,968,937	\$ 24,701,498	\$ 21,024,221	\$ 20,533,777	\$ 21,592,654	\$ 262,583,496
27	BPA Yakama: SA 328	17,474	19,501	18,653	14,465	12,740	10,867	13,967	14,795	13,624	16,704	11,317	12,211	176,319
28	BPA Gazely: SA 229	9,145	9,035	8,245	8,090	7,460	8,400	8,700	9,213	9,465	8,901	8,540	8,049	103,243
29	BPA Clark: SA 735	73,058	90,468	89,395	48,625	29,342	28,631	35,356	40,933	33,153	67,544	64,332	62,038	662,875
30	BPA Benton/Rimrock: SA 539	3,405	3,443	3,857	2,797	-	1,085	1,004	945	750	3,217	2,955	2,274	25,731
31	BPA Ore Wind/Echo: SA 538	770	1,278	287	-	-	-	-	-	948	-	-	-	3,283
32	BPA S. Idaho: SA 746	839,044	711,713	721,742	449,513	306,528	428,253	486,127	423,995	366,467	757,322	628,703	739,302	6,858,708
33	BPA Idaho Falls: SA 747	246,475	243,934	239,718	172,909	242,125	244,155	310,100	271,373	273,992	236,042	199,443	166,747	2,847,012
34	Tri State: SA 628	50,248	47,918	55,734	41,236	28,470	36,477	32,206	35,399	40,900	46,168	43,271	43,423	501,451
35	Calpine Energy Solutions: SA 299	39,244	41,007	36,411	34,823	39,221	39,119	44,287	44,646	44,071	35,979	35,171	35,333	469,311
36	Basin: SA 505	26,608	29,995	28,267	21,702	16,993	24,441	28,664	27,695	27,820	29,461	28,094	24,883	314,623
37	Black Hills: SA 347	115,737	140,383	137,715	96,019	81,765	114,600	135,860	127,374	131,058	123,156	110,985	110,884	1,424,996
38	USBR (Burbank): SA 506	13	13	13	607	1,375	1,385	1,558	1,591	1,268	15	13	13	7,861
39	WAPA: SA 175	15	15	23	15	5,059	8,118	7,859	7,450	8,062	20	18	18	36,672
40	Exelon Generation: SA 943	1,913	2,017	1,959	1,766	2,000	2,218	1,832	856	1,794	1,969	1,405	1,819	21,549
41	Avangrid Renewables, LLC: SA 742	78,292	80,856	80,375	79,293	81,453	81,242	81,399	81,996	80,795	81,448	81,996	82,845	971,990
42	BPA CEC SA 827	-	64	53	-	-	-	-	-	318	462	462	462	1,359
43	3 Phases Renewables Inc. SA 876	36	155	132	165	196	267	353	465	348	183	185	211	2,696
44	NTUA SA 894	6,705	6,157	5,953	4,757	4,502	4,904	6,642	6,154	5,371	6,337	5,498	6,728	69,709
45	BPA Airport Solar SA 836	-	-	-	-	-	-	-	-	-	-	-	597	597
46	Subtotal (Part III - Network Service)	\$ 22,427,925	\$ 23,289,242	\$ 22,308,143	\$ 19,188,066	\$ 19,435,158	\$ 23,091,986	\$ 27,452,096	\$ 27,063,818	\$ 25,740,437	\$ 22,439,951	\$ 21,756,167	\$ 22,890,493	\$ 277,083,482
Legacy Agreements														
47	UAMPS: RS 297	\$ 1,035,692	\$ 973,054	\$ 796,586	\$ 859,792	\$ 1,029,380	\$ 1,567,351	\$ 1,961,463	\$ 2,046,140	\$ 1,926,366	\$ 976,512	\$ 1,095,595	\$ 1,179,975	\$ 15,447,906
48	UMPA: RS 637	161,404	162,611	84,093	45,464	82,202	241,906	383,588	387,447	421,452	110,848	121,672	153,128	2,355,813
49	DGT: RS 280	376,742	206,641	146,590	152,818	251,378	306,670	375,464	220,446	235,844	175,744	188,527	216,375	2,853,242
50	WAPA OIS: RS 262/RS263	823,242	863,896	813,078	736,852	749,557	805,456	807,997	807,997	731,771	848,651	759,720	797,833	9,546,049
51	Subtotal (Legacy Agreements)	\$ 2,997,080	\$ 2,206,202	\$ 1,840,347	\$ 1,794,927	\$ 2,112,517	\$ 2,921,383	\$ 3,528,511	\$ 3,462,029	\$ 3,315,431	\$ 2,111,755	\$ 2,165,515	\$ 2,347,312	\$ 30,203,010
Change														
52	Updated revenues with proposed loss factor	\$ 33,828,671	\$ 34,499,111	\$ 33,152,157	\$ 30,053,008	\$ 30,617,691	\$ 35,417,781	\$ 40,385,020	\$ 39,930,260	\$ 38,460,280	\$ 33,974,695	\$ 33,142,972	\$ 34,459,094	\$ 417,920,741
53	Revenues with current loss factor (From Statement BH)	33,849,036	34,519,879	33,172,115	30,071,100	30,636,123	35,439,670	40,409,331	39,954,298	38,483,433	33,995,148	33,162,924	34,479,839	418,172,329
54	Absolute Difference <i>proposed</i> minus <i>current</i>	\$ (20,365)	\$ (20,768)	\$ (19,958)	\$ (18,092)	\$ (18,432)	\$ (21,321)	\$ (24,312)	\$ (24,038)	\$ (23,153)	\$ (20,453)	\$ (19,952)	\$ (20,744)	\$ (251,588)
55	Percent Difference	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%

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

PACIFICORP
STATEMENT BH — REVENUE DATA TO REFLECT PRESENT RATES
OATT PARTS II & III SERVICE AND LEGACY AGREEMENTS
2019

2019 true-up rate

Transmission true-up rate with currently effective depreciation rates
for Intangibles and Leasehold Improvements (\$/MW-month): **2,542.40**

Line	Service/ Customer: Service Agreement ("SA")/Rate Schedule ("RS") No.	January	February	March	April	May	June	July	August	September	October	November	December	Total
OATT Part II Long-Term Firm Point-to-Point Transmission Service														
1	PacificCorp. multiple SAs	\$ 6,495,442	\$ 6,495,442	\$ 6,495,442	\$ 6,495,442	\$ 6,495,442	\$ 6,747,718	\$ 6,747,718	\$ 6,747,718	\$ 6,747,718	\$ 6,747,718	\$ 6,495,442	\$ 6,495,442	\$ 79,206,686
2	Black Hills: SA 67	132,777	132,777	132,777	132,777	132,777	132,777	132,777	132,777	132,777	132,777	132,777	132,777	1,593,322
3	BPA GS: SA 179	47,800	47,800	47,800	47,800	47,800	47,800	47,800	47,800	47,800	47,800	47,800	47,800	573,596
4	BPA - Lost Creek: SA 656	148,710	148,710	148,710	148,710	148,710	148,710	148,710	148,710	148,710	148,710	148,710	148,710	1,784,520
5	City of Roseville SA 881	127,120	127,120	127,120	127,120	127,120	127,120	127,120	127,120	127,120	127,120	127,120	127,120	1,525,440
6	Evergreen Bio SA 874	26,555	26,555	26,555	26,555	26,555	26,555	26,555	26,555	26,555	26,555	26,555	26,555	318,664
7	Eugene Water and Electric Board: SA 605	-	-	-	66,388	66,388	66,388	66,388	66,388	66,388	66,388	66,388	66,388	597,496
8	Idaho Power: SA 212	-	-	-	-	-	132,777	132,777	132,777	132,777	132,777	-	-	663,884
9	Avangrid Renewables, LLC: S.A. 895	79,666	79,666	79,666	79,666	79,666	79,666	79,666	79,666	79,666	79,666	79,666	79,666	955,993
10	Thermo No. 1 (Cyrq Energy): SA 568	29,211	29,211	29,211	29,211	29,211	29,211	29,211	29,211	29,211	29,211	29,211	29,211	350,531
11	PowereX: SA 169	212,443	212,443	212,443	212,443	212,443	212,443	212,443	212,443	212,443	212,443	212,443	212,443	2,549,315
12	NextEra: SA 733	262,898	262,898	262,898	262,898	262,898	212,443	212,443	212,443	212,443	212,443	262,898	262,898	2,902,501
13	Salt River Project: SA 809	66,388	66,388	66,388	66,388	66,388	66,388	66,388	66,388	66,388	66,388	66,388	66,388	796,661
14	State of South Dakota: SA 170/779	10,622	10,622	10,622	10,622	10,622	10,622	10,622	10,622	10,622	10,622	10,622	10,622	127,466
15	Sacramento MUD: SA 863	50,455	50,455	50,455	50,455	50,455	50,455	50,455	50,455	50,455	50,455	50,455	50,455	605,462
16	Clatskanie Peoples Utility District: SA 899/900/901	47,800	47,800	47,800	47,800	47,800	47,800	47,800	47,800	47,800	39,833	39,833	39,833	549,696
17	PowereX: SA 700	254,240	254,240	254,240	254,240	254,240	254,240	254,240	254,240	254,240	254,240	254,240	254,240	3,050,880
18	PowereX: SA 701	254,240	254,240	254,240	254,240	254,240	254,240	254,240	254,240	254,240	254,240	254,240	254,240	3,050,880
19	PowereX: SA 702	254,240	254,240	254,240	254,240	254,240	254,240	254,240	254,240	254,240	254,240	254,240	254,240	3,050,880
20	PowereX: SA 748	127,120	127,120	127,120	127,120	127,120	127,120	127,120	127,120	127,120	127,120	127,120	127,120	1,525,440
21	PowereX: SA 749	381,360	381,360	381,360	381,360	381,360	381,360	381,360	381,360	381,360	381,360	381,360	381,360	4,576,319
22	Garrett Solar: SA 966	-	-	-	-	-	-	-	-	-	-	-	26,555	26,555
23	Obsidian: SA 880	-	-	-	-	-	-	-	-	-	26,555	26,555	-	53,111
24	Obsidian: SA 836	-	-	-	-	-	-	-	-	-	-	132,777	132,777	265,554
25	Subtotal (Part II Long-Term Firm Point-to-Point Transmission Service)	\$ 9,009,087	\$ 9,009,087	\$ 9,009,087	\$ 9,075,476	\$ 9,075,476	\$ 9,410,073	\$ 9,410,073	\$ 9,410,073	\$ 9,410,073	\$ 9,428,662	\$ 9,226,841	\$ 9,226,841	\$ 110,700,851
OATT Part III - Network Service														
26	PacificCorp. SA 66	\$ 20,932,339	\$ 21,874,451	\$ 20,892,179	\$ 18,222,248	\$ 18,587,113	\$ 22,071,644	\$ 26,271,989	\$ 25,984,570	\$ 24,716,368	\$ 21,036,878	\$ 20,546,139	\$ 21,605,653	\$ 262,741,571
27	BPA Yakama: SA 328	17,484	19,513	18,664	14,474	12,748	10,874	13,976	14,804	13,632	16,714	11,324	12,219	176,425
28	BPA Gazely: SA 229	9,150	9,041	8,250	8,095	7,464	8,405	8,705	9,219	8,906	8,545	8,054	8,054	103,305
29	BPA Clark: SA 735	73,102	90,522	89,449	48,654	29,360	28,648	35,377	40,958	33,173	67,585	64,371	62,075	663,274
30	BPA Benton/Rimrock: SA 539	3,445	3,445	3,859	2,799	-	1,086	1,004	946	750	3,219	2,957	2,275	25,747
31	BPA Ore Wind/Echo: SA 538	770	1,279	287	-	-	-	-	-	-	948	-	-	3,285
32	BPA S. Idaho: SA 746	839,549	712,141	722,176	449,784	306,713	428,511	486,420	424,250	366,688	757,777	629,081	739,747	6,862,837
33	BPA Idaho Falls: SA 747	246,623	244,081	239,863	173,013	242,270	244,302	310,287	271,536	274,157	236,184	199,563	166,848	2,848,726
34	Tri State: SA 628	50,278	47,947	55,768	41,261	28,488	36,499	32,225	35,421	40,925	46,195	43,297	43,450	501,753
35	Calpine Energy Solutions: SA 299	39,267	41,032	36,433	34,844	39,244	39,143	44,314	44,673	44,098	36,000	35,192	35,355	469,594
36	Basin: SA 505	26,624	30,013	28,284	21,715	17,004	24,455	28,681	27,712	27,837	29,479	28,111	24,898	314,813
37	Black Hills: SA 347	115,806	140,468	137,798	96,077	81,814	114,128	135,942	127,450	131,137	123,230	111,052	110,950	1,425,854
38	USBR (Burbank): SA 506	13	13	13	608	1,375	1,386	1,558	1,592	1,269	15	13	13	7,866
39	WAPA: SA 175	15	15	23	15	5,062	8,123	7,864	7,454	8,067	20	18	18	36,694
40	Exelon Generation: SA 943	1,914	2,019	1,960	1,767	2,001	2,220	1,833	857	1,795	1,970	1,406	1,820	21,562
41	Avangrid Renewables, LLC: SA 742	78,339	80,904	80,424	79,341	81,502	81,291	81,448	82,046	80,843	81,497	82,046	82,895	972,575
42	BPA CEC SA 827	-	64	53	-	-	-	-	-	-	318	463	463	1,360
43	3 Phases Renewables Inc. SA 876	36	155	132	165	196	267	353	465	348	183	186	211	2,697
44	NTUA SA 894	6,709	6,160	5,957	4,759	4,505	4,907	6,646	6,158	5,375	6,341	5,502	6,732	69,751
45	BPA Airport Solar SA 836	-	-	-	-	-	-	-	-	-	-	-	597	597
46	Subtotal (Part III - Network Service)	\$ 22,441,426	\$ 23,303,262	\$ 22,321,572	\$ 19,199,618	\$ 19,446,858	\$ 23,105,888	\$ 27,468,622	\$ 27,080,111	\$ 25,755,932	\$ 22,453,459	\$ 21,769,264	\$ 22,904,273	\$ 277,250,286
Legacy Agreements														
47	UAMPS: RS 297	\$ 1,036,315	\$ 973,640	\$ 797,065	\$ 860,310	\$ 1,030,000	\$ 1,568,294	\$ 1,962,644	\$ 2,047,372	\$ 1,927,525	\$ 977,100	\$ 1,096,255	\$ 1,180,685	\$ 15,457,205
48	UMPA: RS 637	161,501	162,708	84,143	45,491	82,252	383,818	242,052	387,680	421,705	110,915	121,745	153,220	2,357,232
49	DGT: RS 280	376,969	206,766	146,679	152,910	251,530	306,855	375,690	220,579	235,986	188,641	175,506	216,506	2,854,960
50	WAPA OIS: RS 262/RS263	823,737	864,416	813,568	737,296	750,008	805,941	808,483	808,483	808,483	732,211	849,161	798,313	9,551,796
51	Subtotal (Legacy Agreements)	\$ 2,398,523	\$ 2,207,530	\$ 1,841,455	\$ 1,796,007	\$ 2,113,789	\$ 2,923,142	\$ 3,530,636	\$ 3,464,114	\$ 3,317,427	\$ 2,113,027	\$ 2,166,819	\$ 2,348,725	\$ 30,221,192
Change														
52	Updated revenues with proposed loss factor (From Statement BG)	\$ 33,828,671	\$ 34,499,111	\$ 33,152,157	\$ 30,053,008	\$ 30,617,691	\$ 35,417,781	\$ 40,385,020	\$ 39,930,260	\$ 38,460,280	\$ 33,974,695	\$ 33,142,972	\$ 34,459,094	\$ 417,920,741
53	Revenues with current loss factor	\$ 33,849,636	\$ 34,519,879	\$ 33,172,115	\$ 30,071,100	\$ 30,636,123	\$ 35,439,103	\$ 40,409,331	\$ 39,954,298	\$ 38,483,433	\$ 33,995,148	\$ 33,162,924	\$ 34,479,839	\$ 418,172,329
54	Absolute Difference (proposed minus current)	\$ (20,965)	\$ (20,768)	\$ (19,958)	\$ (18,092)	\$ (18,432)	\$ (21,321)	\$ (24,311)	\$ (24,038)	\$ (23,153)	\$ (20,453)	\$ (19,952)	\$ (20,744)	\$ (251,588)
55	Percent Difference	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%	-0.06%

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

PACIFICORP

Enclosure 2

Revised Attachment H-1 of PacifiCorp's OATT

(clean version)

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

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

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

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

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Operations & Maintenance Expense				
Transmission O&M				
53	Transmission O&M		Attachment 5	0
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	0
55	Less: Account 565		Attachment 5	0
56	Transmission O&M		(Lines 53 - 55)	0
Allocated Administrative & General Expenses				
57	Total A&G		323.197b	0
58	Less Actual PBOP Expense Adjustment		Attachment 5	0
59	Less Property Insurance Account 924		323.185b	0
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0
61	Less Regulatory Commission Exp Account 928	(Note D)	323.189b	0
62	Less General Advertising Exp Account 930.1		323.191b	0
63	Less Membership Dues	(Note C)	Attachment 5	0
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	0
65	Wage & Salary Allocator		(Line 5)	0.0000%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	0
Directly Assigned A&G				
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	0
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	0
70	Property Insurance Account 924	(Note F)	Attachment 5	0
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	0
73	Gross Plant Allocator		(Line 12)	0.0000%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	0
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	0
Depreciation & Amortization Expense				
Depreciation Expense				
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
78	Intangible Amortization	(Note H)	Attachment 5	0
79	Total		(Line 77 + Line 78)	0
80	Wage & Salary Allocator		(Line 5)	0.0000%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	0
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	0
Taxes Other Than Income				
84	Taxes Other than Income Taxes		Attachment 2	0
85	Total Taxes Other than Income Taxes		(Line 84)	0

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

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

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

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

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

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

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

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

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

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	321.85b	
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	
5	(561.5) Reliability, Planning and Standards Development	321.89b	
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	0
7	Schedule 1 Annual Revenue Requirement	(Line 6)	0
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.00000
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.00000
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.00000
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00000
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00000
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.00
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.00

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

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

PacifiCorp

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

Schedule ADIT-282

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

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

PacifiCorp

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

Schedule ADIT-283

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

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

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

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

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

Schedule ADIT-190

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

Instructions for Account 190:

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

PacifiCorp

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

Schedule ADIT-281

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

Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

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

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

PacifiCorp

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

Schedule ADIT-283

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

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

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

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

Description	FERC Acct.	Protected	Non-Protected	Total
Accum. Deferred Income Tax Asset	190	0	62,966,200	62,966,200
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(93,962,897)	(5,044,376)	(99,007,273)
Accum. Deferred Income Tax Liability: Other Property	282	(1,222,725,846)	(366,554,186)	(1,589,280,032)
Accum. Deferred Income Tax Liability: Other	283	0	(200,352,791)	(200,352,791)
Subtotal: Accumulated Deferred Income Tax		(1,316,688,743)	(508,985,153)	(1,825,673,896)
Other Regulatory Assets	182	0	190,117,955	190,117,955
Other Regulatory Liabilities	254	0	(195,393)	(195,393)
Total Excess Deferred Income Tax		(1,316,688,743)	(319,062,591)	(1,635,751,334)
Gross-Up		(429,272,131)	(104,022,062)	(533,294,193)
Excess Deferred Income Tax Regulatory Liability	254	(1,745,960,874)	(423,084,653)	(2,169,045,527)

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

Description	Protected	Non-Protected	Total
FERC Transmission Allocable Excess Deferred Income Tax	(351,666,905) ^A	(57,219,915) ^B	(408,886,820) ^C
Other	(965,021,838)	(261,842,676)	(1,226,864,514)
Total Excess Deferred Income Tax Before Gross-Up	(1,316,688,743)	(319,062,591)	(1,635,751,334)

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

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

#	Year	FERC Transmission Allocable Excess Deferred Income Tax										Formula Rate Inputs				
		Remaining Regulatory Life	Transmission (344,474,995)		Remaining Regulatory Life	Protected EDIT (RSGM) General (5,796,735)		Remaining Regulatory Life	Intangible (1,395,176)		Remaining Regulatory Life	Non-Protected EDIT (57,219,915)		Annual Amortization (Excess) / Deficient ADIT		
			Amort.	End. Balance		Amort.	End. Balance		Amort.	End. Balance		Amort.	End. Balance	ATT 1B - ADIT	End. Balance	Average ATT 1B - ADIT
1.	12/31/2018															
2.	12/31/2019															
3.	12/31/2020															
4.	12/31/2021															
5.	12/31/2022															
6.	12/31/2023															
7.	12/31/2024															
8.	12/31/2025															
9.	12/31/2026															
10.	12/31/2027															
11.	12/31/2028															
12.	12/31/2029															
13.	12/31/2030															
14.	12/31/2031															
15.	12/31/2032															
16.	12/31/2033															
17.	12/31/2034															
18.	12/31/2035															
19.	12/31/2036															
20.	12/31/2037															
21.	12/31/2038															
22.	12/31/2039															
23.	12/31/2040															
24.	12/31/2041															
25.	12/31/2042															
26.	12/31/2043															
27.	12/31/2044															
28.	12/31/2045															
29.	12/31/2046															
30.	12/31/2047															
31.	12/31/2048															
32.	12/31/2049															
33.	12/31/2050															
34.	12/31/2051															
35.	12/31/2052															
36.	12/31/2053															
37.	12/31/2054															
38.	12/31/2055															
39.	12/31/2056															
40.	12/31/2057															
41.	12/31/2058															
42.	12/31/2059															
43.	12/31/2060															
44.	12/31/2061															
45.	12/31/2062															
46.	12/31/2063															
47.	12/31/2064															
48.	12/31/2065															
49.	12/31/2066															
50.	12/31/2067															
51.	12/31/2068															

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

Attachment 2 - Taxes Other Than Income Worksheet

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

Criteria for Allocation:

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

Attachment 3 - Revenue Credit Worksheet

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

Detail for selected items above

Miscellaneous General Revenues

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

Distribution Underbuild

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

Notes

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

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

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

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

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

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation of Transmission Plant In Service					
1	December	Source	Footnotes	Year	Balance
2	January	206.58b			
3	February	Monthly Balances			
4	March	Monthly Balances			
5	April	Monthly Balances			
6	May	Monthly Balances			
7	June	Monthly Balances			
8	July	Monthly Balances			
9	August	Monthly Balances			
10	September	Monthly Balances			
11	October	Monthly Balances			
12	November	Monthly Balances			
13	December	207.58g			
15	14	Transmission Plant In Service	(Note M)		0
Calculation of Distribution Plant In Service					
15	December	Source		Year	Balance
16	January	206.75b			
17	February	Monthly Balances			
18	March	Monthly Balances			
19	April	Monthly Balances			
20	May	Monthly Balances			
21	June	Monthly Balances			
22	July	Monthly Balances			
23	August	Monthly Balances			
24	September	Monthly Balances			
25	October	Monthly Balances			
26	November	Monthly Balances			
27	December	206.75g			
28		Distribution Plant In Service			0
Calculation of Intangible Plant In Service					
29	December	Source		Year	Balance
30	December	204.5b			
30	December	204.5g			
19	31	Intangible Plant In Service	(Note N)		0
Calculation of General Plant In Service					
32	December	Source		Year	Balance
33	December	206.99b			
33	December	207.99g			
18	34	General Plant In Service	(Note N)		0
Calculation of Production Plant In Service					
35	December	Source		Year	Balance
36	January	204.46b			
37	February	Monthly Balances			
38	March	Monthly Balances			
39	April	Monthly Balances			
40	May	Monthly Balances			
41	June	Monthly Balances			
42	July	Monthly Balances			
43	August	Monthly Balances			
44	September	Monthly Balances			
45	October	Monthly Balances			
46	November	Monthly Balances			
47	December	204.46g			
48		Production Plant In Service			0
49	Electric Plant Sold	207.102g			0
6	50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	0

Accumulated Depreciation Worksheet

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

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

Materials & Supplies

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

ITC Adjustment

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

Transmission / Non-transmission Cost Support

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

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
Excluded Membership Dues Expense					
				0	
				0	
63	Total	(Note C)	Appendix A Input	0	
PBOP					
	Authorized filed PBOP expense		Annual Update Informational Filing	0	
	Actual PBOP expense		Attachment 17 total	0	
58	Actual PBOP Expense Adjustment		Appendix A Input	0	Authorized Filled Expense minus Actual Expense
Property Insurance					
	Property Insurance Account 924		323.185b	0	
70	(Note F)	Appendix A Input		0	

Regulatory Expense Related to Transmission Cost Support

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

Safety Related Advertising Cost Support

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

Education and Out Reach Cost Support

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

Multistate worksheet

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

Adjustments to Transmission O&M

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

Facility Credits under Section 30.9 of the OATT

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

Other adjustments to rate base

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

Depreciation Expense

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

Less Regulatory Asset Amortizations Account 930.2

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

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

Instruction Summary

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

Worksheet

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

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

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

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

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

-
-

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

PacifiCorp
Attachment 8 - Depreciation Rates
Applied Depreciation Rates by State - 2020

New Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance (a)	Rate (b)	Balance (c)	Rate (d)	Balance (e)	Rate (f)	Balance (g)	Rate (h)	Balance (i)	Rate (j)	Balance (k)	Rate (l)	Balance (m)	Rate (n)	Rate (o)
1	350.2	Land Rights															1.06%
2	352	Structures and Improvements															1.36%
3	353	Station Equipment															1.78%
4	354	Towers and Fixtures															1.44%
5	355	Poles and Fixtures															2.15%
6	356	Overhead Conductors and Devices															1.81%
7	357	Underground Conduit															1.55%
8	358	Underground Conductors and Devices															1.61%
9	359	Roads & Trails															1.21%
10		Unclassified Transmission															1.73%
11	389.2	Land Rights		0.00%		29,311.22	2.50%		0.00%	85,283.36	2.05%	74,314.75	1.87%		0.00%	4,867.64	1.70%
12	390	Structures and Improvements	88,266,669.98	2.07%	13,329,259.69	2.06%	4,069,572.16	1.99%	98,159,014.98	2.55%	15,281,631.72	2.28%	385,400.84	1.76%	13,525,086.56	1.84%	
13	391	Office Furniture and Equipment - Furniture															5.00%
14	391.2	Office Furniture and Equipment - Personal Computers															20.00%
15	391.3	Office Furniture and Equipment - Equipment															12.50%
16	393	Store Equipment															4.00%
17	394	Tools, Shop and Garage Equipment															4.17%
18	395	Laboratory Equipment															5.00%
19	397	Communication Equipment															4.30%
20	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
21	398	Miscellaneous Equipment															5.00%
22		Unclassified General		3.64%			3.31%		5.48%		4.97%		5.56%		2.77%		4.61%
23	302	Franchises and Consents															5.00%
24	303	Miscellaneous Intangible Plant															4.82%
25	390.1	Leasehold Improvements - Gen															3.96%

- 1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Washington rate for 389.2 on line 11 was added after the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the 2020 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
- 14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned categories/FERC Accounts have been combined into their main accounts due to immateriality.
- 15 New FERC Sub-account 391.3 (Office Furniture and Equipment - Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

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

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

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

PacifiCorp
Attachment 9a3 - Load (Two Years Prior)

YYY

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

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

PacifiCorp
Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
Attachment 5 input: Total Accumulated Amortization			0

PacifiCorp
Attachment 12 - Plant Held for Future Use

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

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

		Prior year	Current year
Total - PacifiCorp	214.47d		

PacifiCorp
Attachment 14 - Cost of Capital Detail

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

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

PacifiCorp
Attachment 15 - GSU and Associated Equipment

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

(At December 31)

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

PACIFICORP

Enclosure 3

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

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

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

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

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

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Operations & Maintenance Expense				
Transmission O&M				
53	Transmission O&M		Attachment 5	0
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	0
55	Less: Account 565		Attachment 5	0
56	Transmission O&M		(Lines 53 - 55)	0
Allocated Administrative & General Expenses				
57	Total A&G		323.197b	0
58	Less Actual PBOP Expense Adjustment		Attachment 5	0
59	Less Property Insurance Account 924		323.185b	0
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0
61	Less Regulatory Commission Exp Account 928	(Note D)	323.189b	0
62	Less General Advertising Exp Account 930.1		323.191b	0
63	Less Membership Dues	(Note C)	Attachment 5	0
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	0
65	Wage & Salary Allocator		(Line 5)	0.0000%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	0
Directly Assigned A&G				
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	0
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	0
70	Property Insurance Account 924	(Note F)	Attachment 5	0
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	0
73	Gross Plant Allocator		(Line 12)	0.0000%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	0
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	0
Depreciation & Amortization Expense				
Depreciation Expense				
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
78	Intangible Amortization	(Note H)	Attachment 5	0
79	Total		(Line 77 + Line 78)	0
80	Wage & Salary Allocator		(Line 5)	0.0000%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	0
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	0
Taxes Other Than Income				
84	Taxes Other than Income Taxes		Attachment 2	0
85	Total Taxes Other than Income Taxes		(Line 84)	0

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

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

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

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

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

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

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

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

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

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	321.85b	
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	
5	(561.5) Reliability, Planning and Standards Development	321.89b	
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	0
7	Schedule 1 Annual Revenue Requirement	(Line 6)	0
 <u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.00000
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.00000
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.00000
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00000
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00000
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.00
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.00

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

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

PacifiCorp

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

Schedule ADIT-282

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

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

PacifiCorp

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

Schedule ADIT-283

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

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

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

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

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

Schedule ADIT-190

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

Instructions for Account 190:

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

PacifiCorp

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

Schedule ADIT-281

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

Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

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

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

PacifiCorp

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

Schedule ADIT-283

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

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

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

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

Description	FERC Acct.	Protected	Non-Protected	Total
Accum. Deferred Income Tax Asset	190	0	62,966,200	62,966,200
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(93,962,897)	(5,044,376)	(99,007,273)
Accum. Deferred Income Tax Liability: Other Property	282	(1,222,725,846)	(366,554,186)	(1,589,280,032)
Accum. Deferred Income Tax Liability: Other	283	0	(200,352,791)	(200,352,791)
Subtotal: Accumulated Deferred Income Tax		(1,316,688,743)	(508,985,153)	(1,825,673,896)
Other Regulatory Assets	182	0	190,117,955	190,117,955
Other Regulatory Liabilities	254	0	(195,393)	(195,393)
Total Excess Deferred Income Tax		(1,316,688,743)	(319,062,591)	(1,635,751,334)
Gross-Up		(429,272,131)	(104,022,062)	(533,294,193)
Excess Deferred Income Tax Regulatory Liability	254	(1,745,960,874)	(423,084,653)	(2,169,045,527)

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

Description	Protected	Non-Protected	Total
FERC Transmission Allocable Excess Deferred Income Tax	(351,666,905) ^A	(57,219,915) ^B	(408,886,820) ^C
Other	(965,021,838)	(261,842,676)	(1,226,864,514)
Total Excess Deferred Income Tax Before Gross-Up	(1,316,688,743)	(319,062,591)	(1,635,751,334)

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

TABLE 3: Annual Tracking of (Excess) or Deficient ADIT
FERC Transmission Allocable Excess Deferred Income Tax

#	Year	Remaining Regulatory Life	FERC Transmission Allocable Excess Deferred Income Tax						Formula Rate Inputs								
			Transmission (344,474,995)		Protected EDIT (RSGM)		Remaining Regulatory Life	Intangible (1,395,176)		Remaining Regulatory Life	Non-Protected EDIT (57,219,915)		Annual Amortization (Excess) / Deficient ADIT				
			Amort.	End. Balance	General (5,796,735)	Amort.		End. Balance	Amort.		End. Balance	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	Average ATT 1B - ADIT	
1.	12/31/2018																
2.	12/31/2019																
3.	12/31/2020																
4.	12/31/2021																
5.	12/31/2022																
6.	12/31/2023																
7.	12/31/2024																
8.	12/31/2025																
9.	12/31/2026																
10.	12/31/2027																
11.	12/31/2028																
12.	12/31/2029																
13.	12/31/2030																
14.	12/31/2031																
15.	12/31/2032																
16.	12/31/2033																
17.	12/31/2034																
18.	12/31/2035																
19.	12/31/2036																
20.	12/31/2037																
21.	12/31/2038																
22.	12/31/2039																
23.	12/31/2040																
24.	12/31/2041																
25.	12/31/2042																
26.	12/31/2043																
27.	12/31/2044																
28.	12/31/2045																
29.	12/31/2046																
30.	12/31/2047																
31.	12/31/2048																
32.	12/31/2049																
33.	12/31/2050																
34.	12/31/2051																
35.	12/31/2052																
36.	12/31/2053																
37.	12/31/2054																
38.	12/31/2055																
39.	12/31/2056																
40.	12/31/2057																
41.	12/31/2058																
42.	12/31/2059																
43.	12/31/2060																
44.	12/31/2061																
45.	12/31/2062																
46.	12/31/2063																
47.	12/31/2064																
48.	12/31/2065																
49.	12/31/2066																
50.	12/31/2067																
51.	12/31/2068																

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

Attachment 2 - Taxes Other Than Income Worksheet

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

Criteria for Allocation:

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

Attachment 3 - Revenue Credit Worksheet

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

Detail for selected items above

Miscellaneous General Revenues

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

Distribution Underbuild

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

Notes

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

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

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

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

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

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation of Transmission Plant In Service					
1	December	Source	Footnotes	Year	Balance
2	January	206.58b			
3	February	Monthly Balances			
4	March	Monthly Balances			
5	April	Monthly Balances			
6	May	Monthly Balances			
7	June	Monthly Balances			
8	July	Monthly Balances			
9	August	Monthly Balances			
10	September	Monthly Balances			
11	October	Monthly Balances			
12	November	Monthly Balances			
13	December	207.58g			
15	14	Transmission Plant In Service	(Note M)		0
Calculation of Distribution Plant In Service					
15	December	Source		Year	Balance
16	January	206.75b			
17	February	Monthly Balances			
18	March	Monthly Balances			
19	April	Monthly Balances			
20	May	Monthly Balances			
21	June	Monthly Balances			
22	July	Monthly Balances			
23	August	Monthly Balances			
24	September	Monthly Balances			
25	October	Monthly Balances			
26	November	Monthly Balances			
27	December	206.75g			
28		Distribution Plant In Service			0
Calculation of Intangible Plant In Service					
29	December	Source		Year	Balance
30	December	204.5b			
30	December	204.5g			
19	31	Intangible Plant In Service	(Note N)		0
Calculation of General Plant In Service					
32	December	Source		Year	Balance
33	December	206.99b			
33	December	207.99g			
18	34	General Plant In Service	(Note N)		0
Calculation of Production Plant In Service					
35	December	Source		Year	Balance
36	January	204.46b			
37	February	Monthly Balances			
38	March	Monthly Balances			
39	April	Monthly Balances			
40	May	Monthly Balances			
41	June	Monthly Balances			
42	July	Monthly Balances			
43	August	Monthly Balances			
44	September	Monthly Balances			
45	October	Monthly Balances			
46	November	Monthly Balances			
47	December	204.46g			
48		Production Plant In Service			0
49	Electric Plant Sold	207.102g			0
6	50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	0
					Appendix A input

Accumulated Depreciation Worksheet

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

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

Materials & Supplies

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

ITC Adjustment

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

Transmission / Non-transmission Cost Support

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

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total		Details
Excluded Membership Dues Expense						
					0	
					0	
63	Total	(Note C)	Appendix A Input		0	
PBOP						
	Authorized filed PBOP expense		Annual Update Informational Filing		0	
	Actual PBOP expense		Attachment 17 total		0	
58	Actual PBOP Expense Adjustment		Appendix A Input		0	Authorized Filled Expense minus Actual Expense
Property Insurance						
	Property Insurance Account 924		323.185b		0	
70	(Note F)	Appendix A Input			0	

Regulatory Expense Related to Transmission Cost Support

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

Safety Related Advertising Cost Support

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

Education and Out Reach Cost Support

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

Multistate worksheet

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

Adjustments to Transmission O&M

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

Facility Credits under Section 30.9 of the OATT

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

Other adjustments to rate base

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

Depreciation Expense

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

Less Regulatory Asset Amortizations Account 930.2

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

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

Instruction Summary

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

Worksheet

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

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

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

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

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

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

PacifiCorp
Attachment 8 - Depreciation Rates
Applied Depreciation Rates by State - 2020

New Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance (a)	Rate (b)	Balance (c)	Rate (d)	Balance (e)	Rate (f)	Balance (g)	Rate (h)	Balance (i)	Rate (j)	Balance (k)	Rate (l)	Balance (m)	Rate (n)	Rate (o)
1	350.2	Land Rights															1.06%
2	352	Structures and Improvements															1.36%
3	353	Station Equipment															1.78%
4	354	Towers and Fixtures															1.44%
5	355	Poles and Fixtures															2.15%
6	356	Overhead Conductors and Devices															1.81%
7	357	Underground Conduit															1.55%
8	358	Underground Conductors and Devices															1.61%
9	359	Roads & Trails															1.21%
10		Unclassified Transmission															1.73%
11	389.2	Land Rights		0.00%	29,311.22	2.50%		0.00%	85,283.36	2.05%	74,314.75	1.87%		0.00%	4,867.64	1.70%	
12	390	Structures and Improvements	88,266,669.98	2.07%	13,329,259.69	2.06%	4,069,572.16	1.99%	98,159,014.98	2.55%	15,281,631.72	2.28%	385,400.84	1.76%	13,525,086.56	1.84%	
13	391	Office Furniture and Equipment - Furniture															5.00%
14	391.2	Office Furniture and Equipment - Personal Computers															20.00%
15	391.3	Office Furniture and Equipment - Equipment															12.50%
16	393	Store Equipment															4.00%
17	394	Tools, Shop and Garage Equipment															4.17%
18	395	Laboratory Equipment															5.00%
19	397	Communication Equipment															4.30%
20	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
21	398	Miscellaneous Equipment															5.00%
22		Unclassified General		3.64%		3.31%		5.48%		4.97%		5.56%		2.77%		4.61%	
23	302	Franchises and Consents															5.00% 6.70%
24	303	Miscellaneous Intangible Plant															4.82% 4.83%
25	390.1	Leasehold Improvements - Gen															3.96% 3.97%

- 1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. **Washington rate for 389.2 on line 11 was added after the last depreciation study.**
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 13 through 21) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 23 through 25) are composite rates based on the 13 month average balance divided into the ~~2020~~ ~~2018~~ amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
- 14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements - Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned categories/FERC Accounts have been combined into their main accounts due to immateriality.
- 15 New FERC Sub-account 391.3 (Office Furniture and Equipment - Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

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

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

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

PacifiCorp
Attachment 9a3 - Load (Two Years Prior)

YYY

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

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

PacifiCorp
Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
Attachment 5 input: Total Accumulated Amortization			0

PacifiCorp
Attachment 12 - Plant Held for Future Use

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

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

	Prior year	Current year
Total - PacifiCorp	214.47d	

PacifiCorp
Attachment 14 - Cost of Capital Detail

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

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

PacifiCorp
Attachment 15 - GSU and Associated Equipment

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

(At December 31)

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

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

FERC Acct	Description	Expense
Attachment 5 input: Total PBOP		0

Notes: