



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"), Part 35 of the Federal Energy Regulatory Commission's ("FERC" or the "Commission") regulations, and Order Nos. 6183 and 714, 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).

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. 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. 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

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.

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:

Matthew Loftus Senior Transmission Attorney PacifiCorp 825 NE Multnomah, Suite 1600 Portland, OR 97232 Phone: (503) 813-6642

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Mary Wiencke Vice President, Transmission Regulation and Strategy PacifiCorp 825 NE Multnomah, Suite 2000

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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,

<u>/s/ Matthew Loftus</u>

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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	Line Service/ Customer: Service Agreement ("SA") No.		Present evenues under urrent rates)	Changed (revenues under proposed rates)	Absolute difference (changed minus 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
0	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		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	Powerex: SA 169	262,740	262,740	262,740	262,740	262,740	212,315	212,315	212,315	212,315	212,315	262,740	262,740	2,900,75
	NextEra: SA 733													
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	39,809	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	26,539	20,000	53,079
24	Obsidian: SA 836										20,000	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 \$	
	OATT Part III - Network Service													
26	PacifiCorp: SA 66	\$ 20,919,746	\$ 21,861,290 \$	20,077,010 0	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	114,060	135,860	127,374	131,058	123,156	110,985	110,884	1,424,996
38	USBR (Burbank): SA 506	113,737	13	137,713	607	1,375	1,385	1,558	1,591	1,268	123,130	13	13	7,861
		15		23		5,059								
39	WAPA: SA 175		15		15		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	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)	\$ 2,397,080			1,794,927 \$	2,112,517 \$	2,921,383 \$	3,528,511 \$	3,462,029 \$	3,315,431 \$			2,347,312 \$	30,203,010
	Change													
	Change	6 22.020 :=:		22152155	20.052.000	20.615.601	25 417 701	40.205.020	20.020.200	20 460 200 -	22.071.005	22 142 000 -	24.450.004	415.000.5
52	Updated revenues with proposed loss factor	\$ 33,828,671			30,053,008 \$	30,617,691 \$	35,417,781 \$	40,385,020 \$	39,930,260 \$	38,460,280 \$				
53	Revenues with current loss factor (From Statement BH)	33,849,036	34,519,879	33,172,115	30,071,100	30,636,123	35,439,103	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)	\$ (20,365)			(18,092) \$	(18,432) \$	(21,321) \$	(24,312) \$	(24,038) \$	(23,153) \$		(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 true-up rate

2,542.40

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

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	\$ 6,495,442	\$ 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	PacifiCorp: 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	9,470	8,906	8,545	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	3,407	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		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	242,052	383,818	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	175,850	188,641	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	732,211	849,161	760,178	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			30,053,008 \$	30,617,691 \$	35,417,781 \$	40,385,020 \$	39,930,260 \$	38,460,280 \$		33,142,972 \$		
53	Revenues with current loss factor	33,849,036	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)	\$ (20,365)	\$ (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

Enclosure 2

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

Shade	od cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Alloca	ntors			
	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

Shade	ed 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 27	Accumulated General Depreciation Accumulated Amortization	(Note N) (Note N)	Attachment 5 (Line 8)	0
28	Accumulated General and Intangible Depreciation	(11010 11)	(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
Adjus	tments 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
34	CWIP for Incentive Transmission Projects CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0
35	ITC Adjustment IRC 46(f)1 adjustment		Attachment 5	0
36	Unfunded Reserves Unfunded Reserves		Attachment 16	0
37	Prepayments Prepayments	(Note K & N)	Attachment 11	0
38	Abandoned Plant Unamortized Abandoned Plant	(Note O)		0
	Materials and Supplies			
39	Undistributed Stores Expense	(Note N)	Attachment 5	0
40 41	Wage & Salary Allocator Total Undistributed Stores Expense Allocated to Transmission		(Line 5) (Line 39 * Line 40)	0.0000%
42	Construction Materials & Supplies	(Note N)	Attachment 5	0
43	Wage & Salary Allocator	(11010 11)	(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		44. -	
47	Operation & Maintenance Expense	(NI-1- 0)	(Line 75)	0
48 49	1/8th Rule Total Cash Working Capital Allocated to Transmission	(Note S)	Zero (Line 47 * Line 48)	0.0%
	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

Shaded	I cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Operat	ons & 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
		(Note D)		0
62	Less General Advertising Exp Account 930.1	(1)-1 (2)	323.191b	
63	Less Membership Dues	(Note C)	Attachment 5	0
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	0
65 66	Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission		(Line 5) (Line 64 * Line 65)	0.0000%
	·		(26 6)	·
	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
Donroc	iation & Amortization Expense			
Бергес	nation a Amortization Expense			
76	Depreciation Expense Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
70	Transmission Depreciation Expense including Amortization of Elimited Territ Hank	(Note 11)	Attachment	·
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
Tayor	Other Than Income		·	
	Taxes Other than Income Taxes		Attachment 2	0
84	Table Care Train Income Table			

	Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment,	or instruction)	
Account 221 Bonds	Return \	Capitalization Calculations				
AB	L	ong-Term Debt				
		•		Attachment 14		0
Account 224 Other Long-term Debt	87					0
Sum Lines 86 through 89	88	Account 223 Long-term Advances from Associated Cos.		Attachment 14		0
Less Account 286 Unamortized Discount	89	Account 224 Other Long-term Debt		Attachment 14		0
Less Account 181 Unamortized Debt Expense	90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89		0
1	91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14		0
Plus Account 252 f Unamortized Femilum	92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14		0
Plus Account 257 Unamortized Cain on Reacquired Debt Note T	93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14		0
Net Proceeds Long Term Debt Cost	94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14		0
Charge Farm Debt Cost	95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14		0
97	96	Net Proceeds Long Term Debt		Sum Lines 90 through 95		0
1	L	ong Term Debt Cost				
99	97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14		0
Account 428.1 Amortized Loss on Reacquired Debt		* * '	(Note R)	Attachment 14		
101 Less Account 429 Amortized Premium		Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14		ŭ
	100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14		0
Total Long Term Debt Cost Sum Lines 97 through 102 Description of the profession of the professi	101	Less Account 429 Amortized Premium	(Note T)	Attachment 14		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 Preferred Dividend Attachment 14 (Enter positive) 0 **Torpiretary Capital Attachment 14 (Enter positive) 0 112 Proprietary Capital Attachment 14 0 12 Proprietary Capital Attachment 14 0 13 Less: Total Preferred Stock (Line 110) 0 14 Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings Attachment 14 0 15		Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14		0
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 Preferred Dividend Attachment 14 (Enter positive) 0 **Total Preferred Stock Attachment 14 (Enter positive) 0 112 Proprietary Capital Attachment 14 0 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	103	Total Long Term Debt Cost		Sum Lines 97 through 102		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 Common Stock 112 Proprietary Capital Attachment 14 (Enter positive) 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	F	Preferred Stock and Dividend				
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 Common Stock 112 Proprietary Capital Attachment 14 (Enter positive) 0 112 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	104	Account 204 Preferred Stock Issued		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 Common Stock 112 Proprietary Capital Attachment 14 (Enter positive) 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	105	Less Account 217 Reacquired Capital Stock (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 Common Stock 112 Proprietary Capital Attachment 14 (Enter positive) 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	106	Account 207 Premium on Preferred Stock		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) 0 112 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	107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14		0
Total Preferred Stock Sum Lines 104 through 109 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	108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14		0
Teferred Dividend	109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14		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	110	Total Preferred Stock		Sum Lines 104 through 109		0
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	111	Preferred Dividend		Attachment 14	(Enter positive)	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	c	Common Stock				
Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings Attachment 14 0 Less: Account 219 Attachment 14 0				Attachment 14		0
115 Less: Account 219 Attachment 14 0	113	Less: Total Preferred Stock		(Line 110)		0
	114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14		0
Total Common Stock Sum Lines 112 through 115 0	115	· · · · · · · · · · · · · · · · · · ·		Attachment 14		0
	116	Total Common Stock		Sum Lines 112 through 115		0

Shaded	cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
447	Debbasses	Tatal Laura Tarra Daha	(Notes Q & R)	// inc 00 /// ince 00 + 440 +440)	0.00%
117 118	Debt percent Preferred percent	Total Long Term Debt Preferred Stock	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116)) (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 Preferred Stock cost =		(Line 103 / Line 96)	0.00%
		Preferred Dividends /			
121	Preferred Cost	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
Compos	site Income Taxes				
128	Income Tax Rates FIT = Federal Income Tax Rate		(Note G)		0.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	0.00%
130	р	(percent of federal income tax ded		Per state tax code	0.00%
131	T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - 5	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 I 135b	Income Tax Component = Excess or Deficient ADIT Amortization	(T/1-T) * Investment Return * (1-(V	VCLTD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))] Attachment 1B	0 0
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amort	ization Adjustment * 1 / (1-T)	Line 135b * 1 / (1-T)	0
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	0

Shaded	l cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Revenu	ue 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
161 162	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	0
162	Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 17 - Line 25 + Line 34) (Line 161 / Line 162)	0.0000%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 1617 Line 162) (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
	- : : : : : : : : : : : : : : : : : : :		(Line 160 / 170)	0
171	Rate (\$/MW-year)		(Line 169 / 170)	· ·

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 x 120) + (.4000 x 245))/365 = .3836.
- H No change in ROE will be made absent a filing at FERC.
- PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.
- I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.
- J Amount of transmission plant excluded from rates per Attachment 15.
- K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.
- L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2, shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.
- P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.
- R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.
- S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:
- (a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does
- (b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at least sixty (60) days prior to making any filing described in (a) with the Commission; and
- (c) Filing of the lead-lag study in (a) above, but not any subsequent filing affecting or relating to PacifiCorp's cash working capital allowance as permitted in subsection (a) above, may be a single issue FPA
- T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	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
	Schedule 1 - Rate Calculations		
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 3 4	Acct 454 - Allocable to Transmission Acct 456 - Allocable to Transmission Total Revenue Credits	Attachment 3, Line 6 Attachment 3, Line 12 Line 2 + Line 3	\$0 \$0 \$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 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet **Beginning of Current Year**

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	0	0	0	(0	
2	ADIT-281	Sch. 281 Below	0	0	0	(0	
3	ADIT-283	Sch. 283 Below	0	0	0	(0	
4	ADIT-190	Sch. 190 Below	0	0	0	(0	
5	Subtotal ADIT	Sum (Lines 1 to 4)	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	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)					Attachment 1a input>	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.

Schodulo ADIT 190

Scriedule ADIT-190	A	В	•	D	_	_	•
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Rounding							
Subtotal - p234			0 0	()	0 0	
Less FASB 109 Above if not se	parately removed						
Less FASB 106 Above if not se	parately removed						
Total			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
- 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. Deterred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in

the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

Schedule ADIT-281							
	A	В	C	D	E	F	G
			Gas, Prod,				
		Total	Dist Or Other	Transmission	Plant	Labor	
			Related	Related	Related	Related	Justification
Account 281							
Rounding							
Subtotal - p275			0 0	0	0	0	
Less FASB 109 Above if not separately remo	oved						
Less FASB 109 Above if not separately remo	oved						
Total			0 0	0	0	0	

Instructions for Account 281:

- Instructions for Account 281:

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

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

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

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

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

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

Schedule ADIT-282

A	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282						
Rounding						
Subtotal - p275	0	0	0	0	0	
Subtotal - p275 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	В	C Gas, Prod,	D	E	F	G
	Total	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						
Rounding Subtotal - p277 Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed Total						
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
- The continuous related to be used and a not in conditions of a 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.

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

End of Current Year for Projection and Average of Beginning and End of Current Year for True-up

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

00.104410 7.511 100	A	В	C Gas, Prod,	D	E	F	G
Description	Form 1 Reference	Total Company	Dist Or Other	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Rounding Subtotal - p234 Less FASB 109 Above if not sep Less FASB 106 Above if not sep							
Subtotal - p234			0 ((0	0	
Less FASB 109 Above if not sep	arately removed						
Less FASB 106 Above if not sep	arately removed						
Total			0	(0	0	

Instructions for Account 190:

- Institutions for Account 190.

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

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

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

- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in

the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

Schedule ADIT-281						
A	В	C .	D	E	F	G
		Gas, Prod,				
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 281						
Rounding						
Subtotal - p275	0	0	0	0	0	
Rounding Subtotal - p275 Less FASB 109 Above if not separately removed Less FASB 106 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
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

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

Schedule ADIT-282

A	В	C	D	E	F	G
		Gas, Prod,				
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 282						
Rounding						
Subtotal - p275	0	0	0	0	0	
Rounding Subtotal - p275 Less FASB 109 Above if not separately removed Less FASB 106 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
- 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	В	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 283						
Rounding						
Rounding Subtotal - p277	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed Total						
Total	0	0	0	0	0	

Instructions for Account 283:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water,

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

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

Summa	ry Table: (Excess) / Deficie	nt ADIT
	Rate Base	Income Tax
Source	Adjustment	Allowance
Total	0	0
	Appendix A, Line 33B	Appendix A, Line 135b

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

TABLE 1: Summary of Excess Deferred Incom	e 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 Table 1 - Land 2 - Land 2 - Land 3 -	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)

- Protected Excess Deferred Income Tax is being amortized using the Reverse South Georgia Method over the remaining regulatory life of the assets. Non-Protected Excess Deferred Income Tax is being amortized over a five-year period.

 The net liability for excess deferred income tax is recorded in FERCA cct. 254 and is being amortized to FERCA cct. 411.1.

							TAB	LE 3: Annual Tracl	king of (Excess) o	or Deficient ADIT						
					FERC		cable Excess Defer	rred Income Tax							Formula Rate Inputs	
							d EDIT (RSGM)									mortized
		Remaining Regulatory		mission 474,995)	Remaining Regulatory	(5,79	neral	Remaining Regulatory		ngible 95,176)	Remaining Regulatory		tected EDIT 19,915)	Annual Amortization	(Excess) /	Deficient ADIT Average
#	Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT
	12/31/2018	Lile	Amort.	Eliu. Balarice	Lile	Amort.	Eliu. Dalalice	Lile	Amort.	Eliu. Balance	Lile	Amort.	Eliu. Dalalice	ATT IB - ADIT	Eliu. Balance	ATT 1B - ADIT
	12/31/2019															F
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 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 12/31/2037															
20.	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 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 12/31/2059															
	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.

 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

		Page 263,		Allocated
Othe	er Taxes	Col (i)	Allocator	Amount
			Net Plant	
	Plant Related		Allocator	
	Trail Newton		, modulo:	
1	Total Plant Related	0	0.0000%	0
			Wages & Salary	
	Labor Related		Allocator	
2	Total Labor Related	0	0.0000%	0
			Not Dlant	
	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		0
7	Appendix A input. Total included Taxes (Lines 1 · 2 · 3)	_	=	
	Currently Excluded			
5	Subtotal Excluded Taxes	0		
5	Cubicial Excluded Taxes	· ·		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	0	•	
7	Total Other Taxes		ı	
7	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 Salar 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		detail below	
4	Various Rents - Transmission Related			
5	Miscellaneous General Revenues		detail below	
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		/ Masimism 10	
	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		Attachment 13	
40	received by Transmission Owner		7 KLGOTITIOTIC TO	
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
10	Appointment of the foliation of the first of		(Sulli Lilles 0 & 12)	
	Detail for selected items above			
	Solar for condition about			
	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
- Note 3 If the facilities associated with the revenues are not included in the formula, the revenue i shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

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

Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes Appendix A input: Line 127 + Line 137 from below 0 Α В 100 Basis Point increase in ROE 1.00% **Return Calculation** Reference (Appendix A Line or Source) 117 Debt percent Total Long Term Debt (Notes Q & R) (Line 90 / (Lines 90 + 110 +116)) 0.00% Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 118 Preferred percent 0.00% 119 Common Stock (Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 0.00% Common percent 120 Debt Cost Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt (Line 103 / Line 96) 0.00% Preferred Cost Preferred Stock cost = Preferred Dividends / Total Preferred Stock (Line 111 / Line 110) 0.00% 121 1.00% 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) 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) 0.00% Investment Return = Rate Base * Rate of Return (Line 52 * Line 126) 0 127 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 0.00% 131 $T = 1 - \{ [(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p) \} =$ 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 ITC Adjust. Allocated to Trans. - Grossed Up (Line 134 * (1 / (1 - Line 131) 135 136 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

0

137

Total Income Taxes

PacifiCorp Attachment 5 - Cost Support

Plant in Service Worksheet

1 Dec 1 Dec 2 Jan 3 Feb 6 May 6 May 7 Jun 8 July 10 Sep 11 Oct 12 Nov 13 Dec 15 14 Tra 16 Jan 17 Feb 18 Mat 19 Apr 20 May 21 Jun 22 July 23 Aug 24 Sep 25 Oct 26 Nov 27 Dec 28 Disc 29 Dec 19 31 Inter 21 Jun 22 July 23 Aug 24 Sep 25 Oct 26 Nov 27 Dec 28 Disc 29 Dec 30 Dec 31 Inter 32 Dec 33 Dec 33 Dec 33 Dec 34 Ger 34 Ger 36 Aug 37 Dec 38 Dec 38 Dec 39 Dec 30 Dec 31 Inter 32 Dec 33 Dec 34 Ger 35 Dec 36 Nov 37 Dec 38 Dec 38 Dec 39 Dec 30 Dec 31 Inter 31 Inter 32 Dec 33 Dec 34 Ger 35 Dec 36 Nov 37 Dec 38 Dec 39 Dec 30 Dec 30 Dec 31 Inter 31 Inter 32 Dec 33 Dec 34 Ger 34 Ger 35 Dec 36 Nov 37 Dec 38 Dec 38 Dec 39 Dec 30 Dec 30 Dec 30 Dec 31 Inter 32 Dec 33 Dec 34 Dec 35 Dec 36 Dec 37 Dec 38 Dec 38 Dec 38 Dec 39 Dec 30 Dec 30 Dec 30 Dec 31 Inter 32 Dec 33 Dec 34 Dec 35 Dec 36 Dec 37 Dec 38 Dec 39 Dec 30 Dec 30 Dec 30 Dec 31 Inter 32 Dec 33 Dec 34 Dec 34 Dec 35 Dec 36 Dec 37 Dec 38 Dec 38 Dec 38 Dec 38 Dec 39 Dec 30 Dec 30 Dec 30 Dec 31 Inter 32 Dec 33 Dec 34 Dec 35 Dec 36 Dec 37 Dec 38 De	ebruary larch pril larch pril luy une uly ugust eptember ctober ovember ecember ransmission Plant in Service alculation of Distribution Plant in Service ecember anuary ebruary larch pril lay une uly uly ugust	Source 206.58b Monthly Balances	Footnotes (Note M)	Year	Balance 0 Balance	Appendix A input
1 Dec 2 Jan	ecember anuary ebruary larch pril lay une uly ugust eptember ctober ovember ecember ransmission Plant in Service alculation of Distribution Plant in Service ecember anuary ebruary larch pril lay une uly uly uly uly uly ugust	206.58b Monthly Balances			0	Appendix A input
1 Dec 2 Jan	ecember anuary ebruary larch pril lay une uly ugust eptember ctober ovember ecember ransmission Plant in Service alculation of Distribution Plant in Service ecember anuary ebruary larch pril lay une uly uly uly uly uly ugust	206.58b Monthly Balances	(Note M)	Year		
2 Jan 3 Feb 3 Feb 3 Feb 4 Mar 5 Apr 6 May 7 Jun 9 Aug 10 Sep 11 Oct 12 No 13 Dece 11 Tea 15 Dec 16 Jan 17 Feb 18 Mar 19 Apr 20 May 21 Jun 22 July 22 July 22 July 22 July 22 July 23 Aug 24 Sep 25 Oct 27 Dec 28 Dec 29 Dec 19 31 Inta 30 Dec 19 31 Inta 31 Ger 33 Dec 33 Dec 34 Ger 35 Dec 24	anuary ebruary larch pril lay une lugust eptember ctober ovember eeember ransmission Plant in Service alculation of Distribution Plant in Service eeember anuary ebruary larch pril lay une lujy upus	Monthly Balances	(Note M)	Year		
3 Feb 4 May 1 Feb 2 May 1 Feb	ebruary larch pril larch pril luy une uly ugust eptember ctober ovember ecember ransmission Plant in Service alculation of Distribution Plant in Service ecember anuary ebruary larch pril lay une uly uly ugust	Monthly Balances	(Note M)	Year		
5 April 6 Mary 7 Juni 9 Aug 10 Sep 11 Oct 12 No	larch pril lay une uly ugust epptember ctober ovember ecember each principal in Service alculation of Distribution Plant in Service ecember anuary ebruary ebruary ebruary iarch pril lay une uly uly ugust	Monthly Balances	(Note M)	Year		
5 April 6 May 7 Jun 1	pril lay une uly ugust eptember ctober ovember ecember ransmission Plant In Service alculation of Distribution Plant In Service ecember anuary ebruary larch pril lay une uly	Monthly Balances	(Note M)	Year		
6	lay une uly ugust eptember ctober ovember ecember ecember alculation of Distribution Plant In Service ecember anuary ebruary ebruary iarch pril lay une uly uly uly uly une	Monthly Balances	(Note M)	Year		
6 May 7 Jun 8 July 9 Aug 10 Sep 11 Oct 12 No 13 Dec 15 Dec 15 Dec 15 Dec 16 Jun 17 Feb 18 Mar 19 Apr 20 May 21 Jun 22 July 23 Aug 24 Sep 25 Oct 27 Dec 28 Dec 29 Dec 29 Dec 29 Dec 20 D	lay une uly ugust eptember ctober ovember ecember ecember alculation of Distribution Plant In Service ecember anuary ebruary ebruary iarch pril lay une uly uly uly uly une	Monthly Balances	(Note M)	Year		
7 Jun 8 July 9 Aug 10 Sep 11 Oct 12 Nov 13 Dec 15 14 Tra 15 15 Tra 16 Jan 17 Feb 18 Man 19 Apr 20 May 21 Jun 22 Jun 23 Aug 24 Sep 25 Oct 26 Nov 27 Dec 28 Dec 29 Dec 30 Dec 19 31 Inta 31 Inta 32 Dec 18 34 Ger 18 34 Ger 18 34 Ger 18 34 Ger 24 Sep	une uly ugust ugust cotober ovember ecember ransmission Plant In Service alculation of Distribution Plant In Service ecember annuary ebruary larch pril lay une uly ugust	Monthly Balances	(Note M)	Year		
8 July 9 Aug. 9 Aug. 10 September 10 September 11 Oct 12 Nov 12 N	uly ugust eptember ctober ovember ecember ecember alculation of Distribution Plant In Service ecember alculation of Distribution Plant In Service ecember anuary ebruary larch pril lay une uly uly ugust	Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances 207.58g Source 206.75b Monthly Balances	(Note M)	Year		
9 Aug 10 Sep 11 Oct 12 Nov 12	ugust eptember ctober ovember ecember ransmission Plant in Service alculation of Distribution Plant in Service ecember annuary ebruary larch pril lay une uly ugust	Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances 207.58g Source 206.75b Monthly Balances	(Note M)	Year		
10 Sep 11 Oct 12 Nov 13 Dec 15 14 Tra 15 Dec 16 Jan 17 Feb 18 Mar 19 Apr 20 May 21 Jun 22 Jun 23 Aug 24 Sep 25 Oct 26 Nov 27 Dec 28 Dec 29 Dec 20 Dec 19 31 Inta 30 Dec 18 34 Ger 18 34 Ger 18 34 Ger 24 Sep 25 Oct 37 Dec 38 Dec 39 Dec 30 Dec 30 Dec 31 Ger 31 Ger 33 Dec 34 Ger 35 Dec 35 Dec 36 Sep 36 Dec 37 Dec 38 Dec	eptember ctober ovember ecember aransmission Plant in Service alculation of Distribution Plant in Service ecember anuary ebruary larch pril lay une uly ujy ugust	Monthly Balances Monthly Balances Monthly Balances 207.58g Source 206.75b Monthly Balances	(Note M)	Year		
10 Sep 11 Oct 12 Nov 13 Dec 15 14 Tra 15 Dec 16 Jan 17 Feb 18 Mar 19 Apr 20 May 21 Jun 22 Jun 23 Aug 24 Sep 25 Oct 26 Nov 27 Dec 28 Dec 29 Dec 20 Dec 19 31 Inta 30 Dec 18 34 Ger 18 34 Ger 18 34 Ger 24 Sep 25 Oct 37 Dec 38 Dec 39 Dec 30 Dec 30 Dec 31 Ger 31 Ger 33 Dec 34 Ger 35 Dec 35 Dec 36 Sep 36 Dec 37 Dec 38 Dec	eptember ctober ovember ecember aransmission Plant in Service alculation of Distribution Plant in Service ecember anuary ebruary larch pril lay une uly ujy ugust	Monthly Balances Monthly Balances Monthly Balances 207.58g Source 206.75b Monthly Balances	(Note M)	Year		
11 Oct 12 Oct 12 Oct 12 Nov 13 Dec 12 Nov 15 Oct 15	ctober ovember ecember ransmission Plant In Service alculation of Distribution Plant In Service ecember enuary ebruary larch pril lay une uly uly uly ugust	Monthly Balances Monthly Balances 207.58g Source 206.75b Monthly Balances	(Note M)	Year		
11 November 1 November	ovember ecember ransmission Plant In Service alculation of Distribution Plant In Service ecember anuary ebruary larch pril lay une uly ujy ugust	Monthly Balances 207.58g Source 206.75b Monthly Balances	(Note M)	Year		
13 Dect 14 Tra 15 Dec 16 Jan 17 Feb 18 Mar 19 Apr 20 July 21 July 22 July 23 Aug 24 Sep 25 Oct 27 Dec 28 Dis 28 Dis 30 Dec 19 31 Inta 21 July 22 Dec 31 July 23 Gal 33 Dec 18 34 Ger 24 Sep 25 Cal	ecember ransmission Plant In Service alculation of Distribution Plant In Service ecember anuary ebruary larch pril lay une uly uly ulys ugust	Source 206.75b Monthly Balances	(Note M)	Year		
15 14 Tra	ransmission Plant In Service alculation of Distribution Plant In Service ecember anuary ebruary larch pril lay une uly ugust	Source 206.75b Monthly Balances	(Note M)	Year		
Cal 15 Dec	alculation of Distribution Plant In Service ecember anuary ebenuary larch pril lay une uly uly ugust	Source 206.75b Monthly Balances	(Note M)	Year		
Cal 15 Dec	alculation of Distribution Plant In Service ecember anuary ebenuary larch pril lay une uly uly ugust	206.75b Monthly Balances	,	Year		
16 Jan 17 Feb 16 Jan 17 Feb 16 Jan 17 Feb 18 Mark 19 Apr 20 May 21 Jun 22 Jun 23 Aug 25 Octo 28 Disc	ecember anuary ebruary larch pril lay une ugust	206.75b Monthly Balances		Year	Balance	
16 Jan 17 Feb 16 Jan 17 Feb 16 Jan 17 Feb 18 Mark 19 Apr 20 May 21 Jun 22 Jun 23 Aug 25 Octo 28 Disc	ecember anuary ebruary larch pril lay une ugust	206.75b Monthly Balances		t ear	Dailance	
16 Jan 17 February 17 February 18 Main 19 Apr 20 May 21 Jun 22 July 23 Aug 24 Sep 25 Oct 26 Now 27 Dec 28 Dis 29 Dec 39 Dec 31 31 Dec 21 Sep 2	anuary ebruary larch pril lay une uly ugust	Monthly Balances				
17 Feb 18 Maria 19 April 19 Ap	ebruary larch pril lay une ujy ugust	Monthly Balances				
17 Feb 18 Maria 19 April 19 Ap	ebruary larch pril lay une ujy ugust	Monthly Balances				
18 Mari 19 Apr 20 May 21 Juny 22 July 23 Augu 24 Sep 25 Oct 26 Nov 27 Dec 28 Dis 29 Dec 29 De	larch pril lay une uly ugust	Monthly Balances				
19 Apr 20 May 21 Juny 22 July 24 Sep 25 Oct 26 Nov 27 Dece 28 Dis 29 Dec 30 Dec 19 31 Inta 21 Inta 32 Dec 18 34 Ger 23 Sep 35 Dec	pril Iay une uly ugust	Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances				
20 May 21 Jun 22 July 23 Aug 24 Sep 25 Oct 26 Novo 27 Dec 28 Dis Cal 30 Dec 30 Dec 31 Inta Cal 33 Dec 34 Sep 18 34 Ger 35 Dec	lay une uly ugust	Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances				
22 July 23 Aug 24 Sep 25 Oct 26 Nov 27 Dec 28 Dis 28 29 Dec 28 30 Dec 29 29 Dec 29 30 Dec 29 30 Dec 29 30 Dec 29 30 Dec 3	une uly ugust	Monthly Balances Monthly Balances Monthly Balances Monthly Balances				
22 July 23 Aug 24 Sep 25 Oct 26 Nov 27 Dec 28 Dis 28 29 Dec 28 30 Dec 29 29 Dec 29 30 Dec 29 30 Dec 29 30 Dec 29 30 Dec 3	une uly ugust	Monthly Balances Monthly Balances Monthly Balances Monthly Balances				
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23 Aug 24 Sep; 25 Oct 26 Nov 27 Dec 28 Dis 30 Dec 31 Inta 32 Cal 33 Dec 34 Gea 35 Cal	ugust	Monthly Balances Monthly Balances				
24 Sep 25 Oct 26 Nov 27 Dec 28 Dis 29 Dec 30 Dec 30 Dec 31 Inta Cal 32 Dec 33 Dec 34 Gea 35 Dec 35 Dec 36 Dec 36 Dec 37 Dec 37 Dec 38 Dec 38 Dec 39 Dec 39 Dec 30 Dec 30 Dec 30 Dec 30 Dec 30 Dec 31 Dec 32 Dec 33 Dec 35 Dec	ugust	Monthly Balances				
25 Oct 26 Nov 27 Dec 28 Dis 29 Dec 30 Dec 31 Inte 2						
25 Oct 26 Nov 27 Dec 28 Dis 29 Dec 30 Dec 31 Inte 2	eptember					
26 Nov. 27 Dec 28 Dis Section 19 31 Inta Section 18 34 Ger 18 35 Dec 35 Ger 18 35 Dec 36 Ger 28 Section 18 35 Dec 36 Ger 28 Section 18 35 Dec 36 Dec 36 Dec 37 Ger 28 Section 18 35 Dec 37 Ger 28 Section 18 35 Dec 38 Section 18 Secti						
27 Dec 28 Dis 29 Dec 30 Dec 19 31 Inta 2 Cal 32 Dec 33 Dec 18 34 Ger 35 Dec		Manufalia Balancas				
28 Dis Cal 29 Dec 30 Dec 31 Inta 32 Dec 18 34 Ger 18 35 Dec 35 Dec 36 Ger 35 Dec 36 Dec 36 Dec 37 De		Monthly Balances				
29 Dec 30 Dec 19 31 Inta 19 32 Dec 33 Dec 33 Dec 18 34 Ger 35 Dec	ecember	206.75g				
29 Dec 30 Dec 19 31 Inta 2 Dec 32 Dec 33 Dec 18 34 Ger 2 Cal 35 Dec	istribution Plant In Service				0	
29 Dec 30 Dec 19 31 Inta 2 Dec 32 Dec 33 Dec 18 34 Ger 2 Cal 35 Dec						
29 Dec 30 Dec 19 31 Inta 2 Dec 32 Dec 33 Dec 18 34 Ger 2 Cal 35 Dec	alculation of Intangible Plant In Service	Source		Year	Balance	
30 Dec 19 31 Inta 2 Dec 32 Dec 33 Dec 18 34 Ger 2al 35 Dec		204.5b		i cai	Dalailice	
19 31 Inta						
32 Dec 33 Dec 33 Ger 18 34 Ger	ecember	204.5g				
32 Dec 33 Dec 18 34 Ger Cal 35 Dec	ntangible Plant In Service		(Note N)		0	Appendix A input
32 Dec 33 Dec 18 34 Ger Cal 35 Dec						
32 Dec 33 Dec 18 34 Ger Cal 35 Dec	alculation of General Plant In Service	Source		Year	Balance	
33 <u>Dec</u> 18 34 Ger 2al 35 Dec		206.99b				
18 34 Ger Cal 35 Dec						
<u>Cal</u> 35 Dec		207.99g				
35 Dec	eneral Plant In Service		(Note N)		0	Appendix A input
35 Dec						
35 Dec	alculation of Production Plant In Service	Source		Year	Balance	el
36 Jan		204.46b			Dalarioo	7
36 Jan	ecember					
		Monthly Balances				
37 Feb	ebruary	Monthly Balances				
38 Mar	larch	Monthly Balances				
39 Apr		Monthly Balances				
39 Apr	hiii	worlding balances				
40 May		Monthly Balances				
41 Jun	une	Monthly Balances				
42 July		Monthly Balances				
	ulv	Monthly Balances				
	ugust	Monthly Balances				
45 Oct	ugust eptember	Monthly Balances				
	ugust eptember	Monthly Balances				
	ugust eptember Ictober	204.46g				
	ugust eptember ictober ovember				0	4
48 Pro	ugust eptember ktober ovember ecember	201:10g			0	
	ugust eptember ictober ovember	201.109				
	ugust eptember ktober ovember ecember	Lowing				
49 Elec	ugust eptember ctotber ovember ecember roduction Plant In Service				0	
	ugust eptember ktober ovember ecember				_	
	ugust eptember ctotber ovember ecember roduction Plant In Service	207.102g				
6 FO T-1	ugust eptember ctotber ovember ecember roduction Plant In Service					
ช 50 Tot	ugust eptember rctober ovember ecember roduction Plant in Service	207.102g	AL-1-10		_	According A Count
	ugust eptember ctotber ovember ecember roduction Plant In Service		(Note M)		0	Appendix A input

Accumulated Depreciation Worksheet

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

67 68 69 70	66 January 67 February 68 March 69 April 70 May 71 June 72 July	Monthly Balances			
73	73 August	Monthly Balances			
	74 September 75 October	Monthly Balances Monthly Balances			
76	76 November	Monthly Balances			
	77 December 78 Distribution Accumulated Depreciation	219.26c			0
/8	78 Distribution Accumulated Depreciation				U
	Calculation of Intangible Accumulated Depreciation	Source		Year	Balance
	79 December 80 December	Prior year 200.21c 200.21c			
	81 Accumulated Intangible Depreciation	200.216	(Note N)		0
	• .		` /		
00	Calculation of General Accumulated Depreciation 82 December	Source Prior year 219.28c		Year	Balance
	83 December	219.28c			
	84 Accumulated General Depreciation		(Note N)		0
	Calculation of Production Accumulated Depreciation	Source		Year	Balance
85	85 December	Prior year 219.20 through 219.24		i cai	Dalalice
	86 January	Monthly Balances			
	87 February	Monthly Balances Monthly Balances			
88	87 February 88 March	Monthly Balances Monthly Balances Monthly Balances			
88	87 February	Monthly Balances Monthly Balances			
88 89 90 91	87 February 88 March 99 April 90 May 91 June	Monthly Balances			
88 89 90 91	87 February 88 March 99 April 90 May 91 June 92 July	Monthly Balances			
88 89 90 91 92 93	87 February 88 March 89 April 90 May 91 June 92 Jully 30 August	Monthly Balances			
88 90 91 92 93	87 February 88 March 99 April 90 May 91 June 92 July	Monthly Balances			
88 89 90 91 92 93 94 95	87 February 88 March 89 April 90 May 91 June 92 July 93 August 44 September 95 October 96 November	Monthly Balances			
88 90 91 92 93 94 95	87 February 88 March 89 April 90 May 91 June 92 July 93 August 94 September 95 October 96 November 97 December	Monthly Balances			
88 90 91 92 93 94 95	87 February 88 March 89 April 90 May 91 June 92 July 93 August 44 September 95 October 96 November	Monthly Balances			0
88 89 90 91 92 93 94 95 96	87 February 88 March 89 April 90 May 91 June 92 July 93 August 94 September 95 October 96 November 97 December	Monthly Balances	(Note M)		0

Materials & Supplies

materials & Supplies							
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount			
Appendix A Line #5, Descriptions, Notes, Form No. 1 Fage #5 and instructions				Amount			
Undistributed Stores Expense		Prior Year	227.16c	0			
· ·		Current Year	227.16c	0			
39	(Note N)	Appendix A input		0			
Construction Materials & Supplies		Prior Year	227.5c	0			
		Current Year	227.5c	0			
42	(Note N)	Appendix A input		0			
Transmission Materials & Supplies		Prior Year	227.8c	0			
· ·		Current Year	227.8c	0			
45	(Note N)	Appendix A input		0			

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission related portion	Appendix A input	N Details
Amortized Investment Tax Credit			Net Plant Allocate	or.	
133 Utility Investment Tax Credit Adj Net (411.4	114.19c	0	0.00%	0	
Rate Base Adjustment					
Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current beg of year balance 266 footnotes	0			
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current end of year balance 266 footnotes 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				Transmission Related		
Land Held for Future Use	Prior Yea Current Y		0	0	0	Detail for transmission-related value on Attachment 12 Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix	x A input		0		

Adjustments to A & G Expense

		ts to A & G Expense						
Ap	pendix A	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details	
	Evolue	ded Membership Dues Expense						
	LXGIGG	aca Memberanip Daea Expense						
						0		
						Ü		
						0		
						0		
6	3	Total	(Note C)	Appendix A Input		0		
	PBOP	1						
		Authorized filed PBOP expense		Annual Update Informa	ational Filing	0		
		Actual PBOP expense		Attachment 17 total	_	0		
		Actual PBOP Expense Adjustment		Appendix A Input		0 Author	orized Filled Expense minus Actual Expense	
- 1 -								
	Prone	rty Insurance						
		Property Insurance Account 924		323.185b		0		
١.		rioperty insurance Account 324	(11-4- 5)			0		
7	U		(Note F)	Appendix A Input		0		

Regulatory Expense Related to Transmission Cost Support

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

Safety Related Advertising Cost Support

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

Multistate worksheet

	s, 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
123 OH - Glate Income	Tax Nate of Composite	(Note o)	0.0070	Enter Average Gate Income Tax Nati

Adjustments to Transmission O&M

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

Facility Credits under Section 30.9 of the OATT

Appen	dix 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

ndix 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

Depreci	Depreciation Expense												
Appendi	x A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total									
т.	ansmission 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	Appendix A Input									
	eneral Plant												
G													
	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	Appendix A Input									
Int	angible plant												
1	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	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					
61	Total	sum	Appendix A Input					
01	i Otal	Sum	v Appendix A riput					

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

Instruction S												
Step Month	Year	Action										
1 April	Year 2	TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2										
2 April	Year 2	TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months	expected to be in service in Year 2 (e.g., 2011)									
3 April	Year 2	TO adds weighted Cap Adds to plant in service in Formula										
4 May 5 June	Year 2 Year 2	Post results of Step 3										
5 June	Teal 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)										
6 April	Year 3	TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)										
7 April	Year 3	Reconciliation - actual data										
8 April Year 3 TO estimates Cap Adds and CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2012)												
Worksheet												
Step Month	Year	Action										
1 April	Year 2	TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2	010)									
		S - Rev Req based on Year 1 data	Must run Appendix A to get this number (without inputs	s in lines 16 or 34 of Appendix A)								
2 April	Year 2 Plant In Service	TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months	expected to be in service in Year 2 (e.g., 2011) in projection	on and populates for actuals as inputs to Attachme	ent 7 (but not Appendix A) for true up.	CWIP		Plant In Service		CWIP		
	(A)	(B) (C) (D)	(E) (F)	(G) (H)	(I) (J)	CWIP (K)	(L)	M) (N)	(O) (P)	CWIP (Q)	(R)	(S)
	Monthly Additions	Monthly Additions Monthly Additions Monthly Additions		Monthly Additions Monthly Additions	Monthly Additions Monthly Additions		(L)	Other Transmission PIS Energy Gateway	Other Transmission PIS Energy Galeway	Transmission CWIP	Transmission CWIP	Input/Total
	Other Transmission PIS			Energy Galeway Energy Galeway	Energy Gateway Energy Gateway		Weighting	Amount (A x L) Amount (J x L)	(M / 13) (N / 13)	Amount (K x L)	(O / 13)	repose rold!
	(Excl Energy Gateway)	Segment B Segment C	Segment D Segment E	Segment F Segment G	Segment H Total (Segments B-I		recigining	Patibula (F. K.E.)	(4713)	Periodit (K.A.E)	(0713)	
CWIP Balan		Seginit D Seginit O	Segment Segment	Segment Segment	Segment Total (Segments D	(Gazina) Gray)						
Dec (prior ye	ar)						13	-			-	
Jan					-		12	-	-	-	-	
Feb					-		- 11	-			-	
Mar							10	-			-	
Apr							9	-			-	
May							8	-			-	
Jun		•			•				-		-	
Jul					•						-	
Aug Sep					•		4	-				
Oct							3					
Nov							2					
Dec							1					
Total								-				
New Transm	ission Plant Additions and CWIP (w	eighted by months in service)									r	
								Input to Line 16 of Appendix A Input to Line 34 of Appendix A			+	
Step Month	Year	Action						input to Line 34 of Appendix A			L	
3 April	Year 2	TO adds weighted Cap Adds to plant in service in Formula						Estimated Life				
		\$	Must run Appendix A to get this number (with inputs in I	lines 16 and 34 of Appendix A)				Estimated Depreciation for Attachment 7				
								Jan 11.5	-			
4 May	Year 2	Post results of Step 3						Feb 10.5	-			
		s -	Must run Appendix A to get this number (with inputs in I	lines 16 and 34 of Appendix A)				Mar 9.5	-			
								Apr 8.5	-			
5 June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)						May 7.5 Jun 6.5				
		s -						Jun 6.5 Jul 5.5				
								Aug 4.5				
								Aug 4.5 Sep 3.5				
6 April	Year 3	TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)						Oct 2.5				
о мрп	10013	S - Rev Reg based on Prior Year data	Must run Appendix A to get this number (without inputs	s in lines 16 or 34 of Appendix A)				Nov 1.5				
		- NOT TOOL BUILD ON THE TOUR WILL	ppc nax r to get the name (Willout Epuis					Dec 0.5		1		
								Total Estimated Depreciation for Attachment	7 -	1		
										-		
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

Attachment 7 - Transmission Enhancement Charge Worksheet

									•												
Line 1	New Plant Carrying	Charge																			
2	Fixed Charge Rate		ntributions in Aic	of Construction (CIAC)																
3	А	Formula Line 157		Net Plant Carrying							0.000%										
4 5	B C	164		Net Plant Carrying Line B less Line A	Charge per 100	Basis Point in ROI	E without Depreciat	ion			0.0000%										
6	FCR if CIAC																				
7	D	158		Net Plant Carrying	Charge without	Depreciation, Ret	oreciation, Return, nor Income Taxes 0.0000%														
	The FCR resulting f	rom Formula in a	ı given year is user	d for that year only.																	
	Therefore actual rev In the True-up, the a	venues collected	in a year do not ch	nange based on cos	t data for subse	quent years															
	Columns and rows	may be added to	accommodate mo	re projects					1			ı			T						
8 Useful life of the project	Life			Energy Gateway only)		58.00	ergy Gateway Segment E	3-H)	58.00 (Ener	gy Gateway Segment	В-Н)										
"Yes" if the customer has paid a lumpsum																					
payment in the amount of the investment																					
9 on line 29, Otherwise "No" 10 Input the allowed increase in ROE	CIAC Increased ROE (basis p	(Yes or No) oints)	No 0			No 0			No 0												
From line 3 above if "No" on line 13 and 11 from line 7 above if "Yes" on line 13	0% ROE		0.0000%			0.0000%			0.0000%			0.0000%									
12 Line 14 plus (line 5 times line 13)/100 13 13 Month Net Plant or CWIP Balance	FCR for This Project		0.0000%			0.0000%			0.0000%			0.0000%									
13 Month Net Plant or CWIP Balance 14 Actual or estimated depreciation expense	Investment Annual Depreciation Exp	pense	-			-			-	-		-									
	<u></u>	1	13 Month Net			13 Month Net			13 Month Net			13 Month Net				I		Iransmission incentive			
		Invest Yr	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Char	ged Without Incentive	Credit e (incentive minus without)			
15 16	W 0 % ROE W Increased ROE	2010 2010	-	-		-	-	-			-	-	÷	-	\$ -		\$ -				
17	W 0 % ROE	2010	-		-	-						-			\$ -	5	\$ -				
18 19	W Increased ROE W 0 % ROE	2011 2012	-	÷	-	-	-		-	•	•	-	-	•	\$ -	\$	-	\$ -			
20	W Increased ROE	2012	-		-	-						-			\$ -	\$		s -			
21	W 0 % ROE	2013	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -				
22 23	W Increased ROE W 0 % ROE	2013 2014	-		-	-						-			\$ -	5	\$ -				
24 25	W Increased ROE W 0 % ROE	2014 2015	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$		\$ -			
26	W Increased ROE	2015	-		-	-	-	-	-			-			\$ -	\$	-	s -			
27 28	W 0 % ROE W Increased ROE	2016 2016	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	e	\$ -	ę			
29	W 0 % ROE	2017	-	-	-	-	-		-			-	-	-	\$ -	,	\$ -				
30 31	W Increased ROE W 0 % ROE	2017 2018	-		-	-	-		-			-			\$ -	\$	\$.	\$ -			
32	W Increased ROE	2018	-	-	-	-	-	-	-			-	-		\$ -	\$	-	s -			
33 34	W 0 % ROE W Increased ROE	2019 2019		-			-		-				-		\$ -	\$	\$ -	٠.			
35	W 0 % ROE	2020	-	-	-	-	-	-	-	-		-	-	-	\$ -		\$ -				
36 37	W Increased ROE W 0 % ROE	2020 2021		-	-	-		-					-	-	\$ -	š	\$.				
38	W Increased ROE W 0 % ROE	2021 2022	-	-	-	-		-	-	-	-	-	-	-	\$ -	\$		s -			
39 40	W 0 % ROE W Increased ROE	2022	-		-	-			-			-			\$ -	\$	\$ -	s -			
41 42	W 0 % ROE W Increased ROE	2023 2023	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -				
43	W 0 % ROE	2023		-			-		-		-	-	-	-	\$ -	3	\$ -	-			
44 45	W Increased ROE W 0 % ROE	2024 2025	-	÷	-	-	-		-	•	•	-	-	•	\$ -	\$	\$.	\$ -			
46	W Increased ROE	2025	-		-	-	-					-			\$ -	\$		s -			
47 48	W 0 % ROE W Increased ROE	2026 2026	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	e	\$ -	ę			
49	W 0 % ROE	2027	-	-	-	-	-		-			-	-	-	\$ -	,	\$ -				
50 51	W Increased ROE W 0 % ROE	2027 2028	-	-	-	-		-	-	-	-	-	-	-	\$ - \$ -	\$		s -			
52	W Increased ROE	2028	-	-	-	-		-	-	-	-		-	-	\$	\$	-	s -			
53 54	W 0 % ROE W Increased ROE	2029 2029			-	-		-		-			-	-	\$ -	s	\$ -	s .			
55									-	-			-				\$ -				
56	L		l			-			-			-	****		l .	2	-	\$ -			

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2020

New			Oreg	on	Washin	gton	Califor	nia	Utal	1	Wyom	ing	AZ, CO, N	AT, NM	Idah	0	Company
Row	A/C	Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)	(n)	(0)
1 2 3 4 5 6 7 8 9	352 353 354 355 356 357 358	Land Rights Structures and Improvements Station Equipment Towers and Fixtures Poles and Fixtures Overhead Conductors and Devices Underground Conduit Underground Conduit Underground Conductors and Devices Roads & Trails Undessified Transmission															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21%
12 13 14	390 391.2 391.3 393 394 395 397.2	Land Rights Structures and Improvements Office Furniture and Equipment - Furniture Office Furniture and Equipment - Personal Computers Office Furniture and Equipment - Equipment Store Equipment Tools, Shop and Garage Equipment Laboratory Equipment Communication Equipment Communication Equipment Miscellaneous Equipment Miscellaneous Equipment Unclassified General	88,266,669.98	0.00% 2.07% 3.64%	29,311.22 13,329,259.69	2.50% 2.06%	4,069,572.16	0.00% 1.99% 5.48%	85,283.36 98,159,014.98	2.05% 2.55%	74,314.75 15,281,631.72	1.87% 2.28% 5.56%	385,400.84	0.00% 1.76%	4,867.64 13,525,086.56	1.70% 1.84%	
23 24	303	Franchises and Consents Miscellaneous Intangible Plant Leasehold Improvements - Gen		0.0470		0.0176		3.40%		4.31 76		3.30%		2.1776		4.0170	5.00% 4.82% 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 interglobe assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
- FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned categories/FFRC Accounts have been combined into their main accounts due to immateriality.
- categories/FERC Accounts have been combined into their main accounts due to immateriality.

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

PacifiCorp Attachment 9a - Load Divisor for Projection

Column C
OATT (Part) Long Term From Posit to Posit Transmission Service). Projection g1 g2 g1 g4 g5 g6 g7 g1 g1 g12 g13 g14 g15 g16 g17 g18 g19 g20 g21 g22 g23 g34 g35 g6 g Total ITP
OATT (Partitions) Temperate Point Transmission Service) - Projection g1 g2 g1 g4 g5 g6 g7 g8 g7 g10 g11 g12 g13 g14 g15 g16 g17 g18 g19 g20 g21 g22 g23 g24 g25 g26 g Total ITP Total IT
OATT Part II Long Term Fam Potet to Prior II Tansmission Servick) - Projection
OATT Part II Long Term Fam Potet to Prior II Tansmission Servick) - Projection
OATT Part II Long Term Fam Potet to Prior II Tansmission Servick) - Projection
OAT (Part II.cor) Frem Frem Point for Form Frem Point for Form Frem Point for Form Frem Frem Frem Frem Frem Frem Frem Fr
OATT (Part II) Long Term Firm Point to Point Transmission Service) - Projection g1 g2 g3 g4 g5 g6 g7 g8 g9 g10 g11 g12 g13 g14 g15 g16 g17 g18 g19 g20 g21 g22 g23 g24 g25 g26 g Total LTP Total LT
CANT Part Long-Term Firm Part to Point Tamentsion Sonicio) - Projection g1 g2 g3 g4 g5 g6 g7 g8 g9 g10 g11 g12 g13 g14 g15 g16 g17 g18 g19 g20 g21 g22 g23 g24 g25 g26 g Total LTP Total Tota
OATT (Part III Long-Term Firm Point to Print III Long-Term Firm Point III Long-Term Firm Point to Print III
CATT Part Long Tom Film Poid to Point Tarontosion Service) - Projection
OATT (Part III Long-Term Firm Point to Print II Long-Term Firm Point To Prin
CATT Part
Control Cont
CATT Part Long Term Pierle to Point Transmission Service) Projection
CATT Part Long-Term Frim Point-to-Point Transmission Service) - Projection g1 g2 g3 g4 g5 g6 g7 g8 g9 g10 g11 g12 g13 g14 g15 g16 g17 g18 g19 g20 g21 g22 g23 g24 g25 g26 g Total Total Total Network 1% 80 80 80 80 80 80 80 8
CATI Part Long-Tem Firm Point-b-Point Tanamission Senice) - Projection g1 g2 g3 g4 g5 g6 g7 g8 g9 g10 g11 g12 g13 g14 g15 g16 g17 g18 g19 g20 g21 g22 g23 g24 g25 g26 g Total Total Network 1% he Network 8 OS growth Meter Load
OATT (Part III Long-Term Frim Point-be-Point Transmission Service) - Projection g1 g2 g3 g4 g5 g6 g7 g8 g9 g10 g11 g12 g13 g14 g15 g16 g17 g18 g19 g20 g21 g22 g23 g24 g25 g26 g Total LTP Total Transmission Service) - Projection Total LTP Nelsmork 1% the behavior to
91 92 93 94 95 96 97 98 99 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 9 Total LTP Total Melenoxi 1% AOS growth Meltor Load
Total LTP Total LTP Network & 1% growth Meter Load
Total LTP Network 1% Network 1% Network 1 Ne
Total LTP Network 1% by Medical Conditions 1. Total LTP Network 1. Total
Total LTP Network 1% by Medical Conditions 1. Total LTP Network 1. Total
Total LTP Network 1% by Medical Conditions 1. Total LTP Network 1. Total

PacifiCorp Attachment 9a1 - Load (Current Year)

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

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

PacifiCorp Attachment 9a2 - Load (One Year Prior)

YYY

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

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

PacifiCorp Attachment 9a3 - Load (Two Years Prior) YYY

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

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

PacifiCorp Attachment 9b - Load Divisor for True up

	Attachment 9b - Load Divisor for Tru
YYYY	

										OATT (Part	III - Network	Service)													Other Servic	e	
olumn	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f		j1	j2	j3	j4	j5 j
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iss /SA																					NFO						Total
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umn	01	n2	03	04	n5	06	07	n8	n9	g10	011	on 12	g13	irm Point-to-Po	o15	on Service a16	g17	o18	g19	g20	021	022	g23	024	q25	q26	q27 q
allili	yı .	yz yz	ys	y4	уs	go	y/	yo	y ₇	gio	gii	yız	yıa	yıa	yıs	yıo	yı,	yıo	919	yzu	yzı	yzz	yzs	yz4	yzs	920	927 9
stomer																											
is																											Total
RS / SA																											
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-
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ch	-								-		-												-	-	-	-	-

Total Network & OS	Behind-the Meter	Total Network Load
		-
-	-	
-	-	-
-	-	-
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-	-	-
-	-	-
-	-	-
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-	-	-
	-	
-	-	-

PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
	0		

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail

FERC Account	Account Number	Account Description	Category	Prior Year-end Balance	Current Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
										-
				•		•	^	•	•	
		Total Prepayments		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$

Allocator	0.000%	100.000%	0.000%	0.000%
Total Allocated to Transmission by Category	\$ - \$	- \$	- \$	-

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 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

Description	Revenue	MW	As Filed 1=Revenue credit 0=Denominator Treatment
•			
Att 3 input: Total OS contract revenue credits	0	0.0	
•			
Short-term revenue			
Short-term firm			
PacifiCorp Commercial and Trading (C&T)			
Third parties			
Total short-term firm	0		
Short-term non-firm			
PacifiCorp Commercial and Trading (C&T)			
Third parties			
Total short-term non-firm	0		
Short term firm and non-firm			
PacifiCorp Commercial and Trading (C&T)	0		
Third parties	0		
Att. 3 input: Total short term-firm and non-firm revenue	0		

PacifiCorp Attachment 14 - Cost of Capital Detail

				i	Prior Year												
					(month end)						Current Year (mor	nth end)					
		Appendix A input															
		value															
	Operation to apply to monthly	(result of operation															
Appendix A	input columns at	to left on monthly															
Line	right		Description (Account)	Reference	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
87	13-month average		Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average		Advances from Associated Companies (223)	Form 1, pg 256, various In, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	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
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
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
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
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum		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
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum		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
100	12-month sum		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
101	12-month sum	0	Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	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, In 66 c (portion)	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
105	13-month average	0	Reacquired Capital Stock (217)PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214)PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	0	Preferred Dividend	Form 1, pg 118, ln 29 c	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
114	13-month average		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
115	13-month average (enter negative)		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
n/a		-	Common Stock Issued (201)	Company records	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

Description		Total	Interest Locks	Other
Jnamortized balance for gains and losses on hedges.	(Note R)	0	0	0
ual 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
Tima Gonoration : 20miles	· ·
34.5 kV Facilities	0
Appendix A input: Total Assets to Exclude	0

PacifiCorp Attachment 16 - Unfunded Reserves

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

	Accrued Liability:	Charged to:	Prior year	Current Year			-	By Catego	ory		
Description Account Calculation Reserve type	SAP Account FERC Account	SAP Account FERC Account	December month end	December month end	Beg-/End-of-Year Average or 13- month Average		100% Transmission	Plant	Labor	Other	Total Transmission- related Unfunded Reserves
Totals			0.0	0.0	0.0		0.000	0.000	0.000	0.000	
						Allocators Total (\$ millions)	100.000%	0.000%	0.000%	0.000%	0.000

Appendix A input

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

FERC Acct	Description		xpense
	Attachment 5 input: Total PBOP	=	0
Notes:			

PACIFICORP

Enclosure 3

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

Shade	od cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Alloca	ntors			
	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

Shade	ed 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 27	Accumulated General Depreciation Accumulated Amortization	(Note N) (Note N)	Attachment 5 (Line 8)	0
28	Accumulated General and Intangible Depreciation	(11010-11)	(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
Adjus	tments 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
34	CWIP for Incentive Transmission Projects CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0
35	ITC Adjustment IRC 46(f)1 adjustment		Attachment 5	0
36	Unfunded Reserves Unfunded Reserves		Attachment 16	0
37	Prepayments Prepayments	(Note K & N)	Attachment 11	0
38	Abandoned Plant Unamortized Abandoned Plant	(Note O)		0
	Materials and Supplies			
39	Undistributed Stores Expense	(Note N)	Attachment 5	0
40 41	Wage & Salary Allocator Total Undistributed Stores Expense Allocated to Transmission		(Line 5) (Line 39 * Line 40)	0.0000%
42	Construction Materials & Supplies	(Note N)	Attachment 5	0
43	Wage & Salary Allocator	(11010 11)	(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
47	Cash Working Capital		(1 : 75)	2
47 48	Operation & Maintenance Expense 1/8th Rule	(Note S)	(Line 75) Zero	0.0%
49	Total Cash Working Capital Allocated to Transmission	(Note 3)	(Line 47 * Line 48)	0.0%
	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

Shaded	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Operat	ions & 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
		(Note D)		0
62	Less General Advertising Exp Account 930.1	(1)-1-(0)	323.191b	
63	Less Membership Dues	(Note C)	Attachment 5	0
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	0
65 66	Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission		(Line 5) (Line 64 * Line 65)	0.0000%
	·		(2.110 01 2.110 00)	·
	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
Denrec	iation & Amortization Expense			
76	Depreciation Expense Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
. 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
Tayes	Other Than Income			
	Taxes Other than Income Taxes		Attachment 2	0
84				

	Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachmen	nt, or instruction)	
Account 221 Bonds	Return \	Capitalization Calculations				
Account 224 Bonds		ong-Term Debt				
		•		Attachment 14		0
Account 224 Other Long-term Debt	87					0
Sum Lines 86 through 89 0	88	Account 223 Long-term Advances from Associated Cos.		Attachment 14		0
Less Account 226 Unamortized Discount	89	Account 224 Other Long-term Debt		Attachment 14		0
Less Account 181 Unamortized Debt Expense	90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89		0
1	91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14		0
Plus Account 252 f Unamortized Premium (Note T) Attachment 14 0 0	92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14		0
Plus Account 25 Unamortized Gain on Reacquired Debt	93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14		0
Net Proceeds Long Term Debt Cost		Plus Account 225 Unamortized Premium	(Note T)	Attachment 14		0
Cong Term Debt Cost		Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14		
97	96	Net Proceeds Long Term Debt		Sum Lines 90 through 95		0
Note R Attachment 14	L	ong Term Debt Cost				
99	97	Accounts 427 and 430 Long Term Interest Expense	•	Attachment 14		0
Account 428.1 Amortized Loss on Reacquired Debt		* * '	(Note R)	Attachment 14		
101 Less Account 429 Amortized Premium		Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14		ŭ
	100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14		0
Total Long Term Debt Cost Sum Lines 97 through 102 O	101	Less Account 429 Amortized Premium	(Note T)	Attachment 14		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) 0 112 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		Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14		0
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 Preferred Dividend Attachment 14 (Enter positive) 0 Total Preferred Stock Attachment 14 (Enter positive) 0 Total Preferred Stock (Line 110) 0 112 Proprietary Capital Attachment 14 0 12 Proprietary Capital Attachment 14 0 13 Less: Total Preferred Stock (Line 110) 0 14 Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings Attachment 14 0 15 Less: Account 219 Attachment 14 <	103	Total Long Term Debt Cost		Sum Lines 97 through 102		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 Common Stock 111 Proprietary Capital Attachment 14 (Enter positive) 0 112 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	F	Preferred Stock and Dividend				
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 Common Stock 112 Proprietary Capital Attachment 14 (Enter positive) 0 112 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	104	Account 204 Preferred Stock Issued		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 Common Stock 112 Proprietary Capital Attachment 14 (Enter positive) 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	105	Less Account 217 Reacquired Capital Stock (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 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	106	Account 207 Premium on Preferred Stock		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) 0 112 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	107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14		0
Total Preferred Stock Sum Lines 104 through 109 0 Common Stock 112 Proprietary Capital Attachment 14 0 12 Proprietary Capital (Line 110) 0 13 Less: Total Preferred Stock (Line 110) 0 14 Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings Attachment 14 0 15 Less: Account 219 Attachment 14 0	108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14		0
Teferred Dividend Attachment 14 (Enter positive) 0	109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14		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	110	Total Preferred Stock		Sum Lines 104 through 109		0
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	111	Preferred Dividend		Attachment 14	(Enter positive)	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	c	Common Stock				
Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings Attachment 14 Less: Account 219 Attachment 14 0				Attachment 14		0
115 Less: Account 219 Attachment 14 0	113	Less: Total Preferred Stock		(Line 110)		0
	114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14		0
Total Common Stock Sum Lines 112 through 115 0	115	· · · · · · · · · · · · · · · · · · ·		Attachment 14		0
	116	Total Common Stock		Sum Lines 112 through 115		0

Shaded	cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
447	Debbasses	Tatal Laura Tarra Daha	(Notes Q & R)	// inc 00 /// inco 00 + 440 +440))	0.00%
117 118	Debt percent Preferred percent	Total Long Term Debt Preferred Stock	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116)) (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 Preferred Stock cost =		(Line 103 / Line 96)	0.00%
		Preferred Dividends /			
121	Preferred Cost	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
Compos	site Income Taxes				
128	Income Tax Rates FIT = Federal Income Tax Rate		(Note G)		0.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	0.00%
130	р	(percent of federal income tax ded		Per state tax code	0.00%
131	T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - 5	SIT * FIT * p)} =		0.000%
132	T / (1-T)				0.000%
	ITC Adjustment				
133	Amortized Investment Tax Credit - Transmission Related	TO A !!		Attachment 5	0
134	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	0
	Income Tax Component = Excess or Deficient ADIT Amortization	(T/1-T) * Investment Return * (1-(V	VCLTD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	0
135b 135c	Excess or Deficient ADIT Amortization Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amort	ization Adjustment * 1 / (1-T)	Attachment 1B Line 135b * 1 / (1-T)	0 0
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	0

Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Revenu	e 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
161 162	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	0
162	Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 17 - Line 25 + Line 34) (Line 161 / Line 162)	0.0000%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 162) (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
			(1 : 400 / 470)	0
171	Rate (\$/MW-year)		(Line 169 / 170)	v

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)		l
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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 x 120) + (.4000 x 245))/365 = .3836.
- H No change in ROE will be made absent a filing at FERC.
- PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.
- I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.
- J Amount of transmission plant excluded from rates per Attachment 15.
- K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.
- L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2, shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.
- P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.
- R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.
- S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:
- (a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does
- (b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at least sixty (60) days prior to making any filing described in (a) with the Commission; and
- (c) Filing of the lead-lag study in (a) above, but not any subsequent filing affecting or relating to PacifiCorp's cash working capital allowance as permitted in subsection (a) above, may be a single issue FPA
- T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	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
	Schedule 1 - Rate Calculations		
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 3 4	Acct 454 - Allocable to Transmission Acct 456 - Allocable to Transmission Total Revenue Credits	Attachment 3, Line 6 Attachment 3, Line 12 Line 2 + Line 3	\$0 \$0 \$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 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet **Beginning of Current Year**

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	0	0	0	(0	
2	ADIT-281	Sch. 281 Below	0	0	0	(0	
3	ADIT-283	Sch. 283 Below	0	0	0	(0	
4	ADIT-190	Sch. 190 Below	0	0	0	(0	
5	Subtotal ADIT	Sum (Lines 1 to 4)	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	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)					Attachment 1a input>	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.

Schodulo ADIT 190

Scriedule ADIT-190		В		D	_	_	•
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Rounding							
Subtotal - p234			0 0	()	0	
Less FASB 109 Above if not se	parately removed						
Less FASB 106 Above if not se	parately removed						
Total			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
- 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. Deterred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in

the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

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

Instructions for Account 281:

- Instructions for Account 281:

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

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

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

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

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

PacifiCorp

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

Schedule ADIT-282

A	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282						
Rounding						
Subtotal - p275	0	0	0	0	0	
Subtotal - p275 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	В	C Gas, Prod,	D	E	F	G
	Total	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						
Rounding Subtotal - p277 Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed Total						
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
- The continue that the two recovered to recover and not in conditions of the included in Condition F.

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

PacifiCorp

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

End of Current Year for Projection and Average of Beginning and End of Current Year for True-up

			Gas	s, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
	ADIT 000	0.1.000.0.1						
1	ADIT-282	Sch. 282 Below	0	0	0	0	0	
2	ADIT-281	Sch. 281 Below	0	0	0	0	0	
3	ADIT-283	Sch. 283 Below	0	0	0	0	0	
4	ADIT-190	Sch. 190 Below	0	0	0	0	0	
5	Subtotal ADIT	Sum (Lines 1 to 4)	0	0	0	0	0	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	0.0000%	0.0000%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			0	0	0	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)					_	0
9	Beginning of Year Total (Attachment 1)				0	0	0	0
10	Appendix A, line 33 input	Line 8 for Projection and	d average of Lines 8 & 9 for	r 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

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

Instructions for Account 190:

- Institutions for Account 190.

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

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

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

- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in

the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

Schedule ADIT-281						
A	В	_ C	D	E	F	G
		Gas, Prod,				
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 281						
Rounding						
Subtotal - p275	0	0	0	0	0	
Rounding Subtotal - p275 Less FASB 109 Above if not separately removed Less FASB 106 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
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

Schedule ADIT-282

A	В	C	D	E	F	G
		Gas, Prod,				
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 282						
Rounding						
Rounding Subtotal - p275 Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed	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
- 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	В	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	L. Officials
		Related	Related	Related	Related	Justification
Account 283						
Rounding						
Rounding Subtotal - p277	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed Total						
Total	0	0	0	0	0	

Instructions for Account 283:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water,

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

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

Summa	ry Table: (Excess) / Deficie	nt ADIT
	Rate Base	Income Tax
Source	Adjustment	Allowance
Total	0	0
. 5601	Appendix A, Line 33B	Appendix A, Line 135b

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

TABLE 1: Summary of Excess Deferred Incom	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 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)

- Protected Excess Deferred Income Tax is being amortized using the Reverse South Georgia Method over the remaining regulatory life of the assets. Non-Protected Excess Deferred Income Tax is being amortized over a five-year period.

 The net liability for excess deferred income tax is recorded in FERCA cct. 254 and is being amortized to FERCA cct. 411.1.

	TABLE 3: Annual Tracking of (Excess) or Deficient ADIT FERC Transmission Allocable Excess Deferred Income Tax Formula Rate Inputs															
					FERC			rred Income Tax							Formula Rate Inputs	
							d EDIT (RSGM)							Unamortized Annual (Excess) / Deficient ADIT		
		Remaining		mission	Remaining		neral	Remaining		Intangible (1,395,176)		Remaining Non-Protected E Regulatory (57,219,915)		Annual	(Excess) /	
4	V	Regulatory Life		474,995) End. Balance	Regulatory Life	(5,79) Amort.	End. Balance	Regulatory Life		End. Balance	Regulatory Life		End. Balance	Amortization ATT 1B - ADIT	End. Balance	Average ATT 1B - ADIT
	Year 12/31/2018	Life	Amort.	Eliu. Balarice	Lile	Amort.	Enu. Balance	Life	Amort.	Enu. Dalance	Life	Amort.	Eliu. Dalance	ATT IB - ADIT	Ellu. Dalalice	ATT 1B - AUII
	12/31/2019															- F
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 12/31/2030															
11	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 12/31/2043															
20.	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 12/31/2057															
40.								_								
41.	12/31/2058 12/31/2059							_								
##. 1. 2. 3. 4. 5. 6. 7. 7. 1. 12. 13. 14. 15. 16. 17. 17. 18. 19. 20. 21. 22. 23. 23. 31. 34. 25. 26. 27. 28. 29. 30. 31. 33. 34. 44. 45. 46. 47. 48.	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.

 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

		Page 263,		Allocated
Othe	er Taxes	Col (i)	Allocator	Amount
			Net Plant	
	Plant Related		Allocator	
	Trail Neidled		, modulor	
1	Total Plant Related	0	0.0000%	0
			Wages & Salary	
	Labor Related		Allocator	
2	Total Labor Related	0	0.0000%	0
			Not Dlant	
	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		0
7	Appendix A input. Total included Taxes (Lines 1 · 2 · 0)	_	=	
	Currently Excluded		_	
5	Subtotal Excluded Taxes	0		
3	Oublotal Excluded Taxes	0		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	0	.	
7	Total Other Taxes			
7	114.14c		<u>l</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 Salar 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		detail below	
4	Various Rents - Transmission Related			
5	Miscellaneous General Revenues		detail below	
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		7 tttaorimont 10	
ŭ	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		Attachment 13	
	received by Transmission Owner		Attaoriment 10	
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
13	Appendix A input. Gross Revenue Greatts		(Sum Lines 6 & 12)	
	Detail for selected items above			
	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
- Note 3 If the facilities associated with the revenues are not included in the formula, the revenue i shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

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

Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes Appendix A input: Line 127 + Line 137 from below 0 Α В 100 Basis Point increase in ROE 1.00% **Return Calculation** Reference (Appendix A Line or Source) 117 Debt percent Total Long Term Debt (Notes Q & R) (Line 90 / (Lines 90 + 110 +116)) 0.00% Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 118 Preferred percent 0.00% 119 Common Stock (Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 0.00% Common percent 120 Debt Cost Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt (Line 103 / Line 96) 0.00% Preferred Cost Preferred Stock cost = Preferred Dividends / Total Preferred Stock (Line 111 / Line 110) 0.00% 121 1.00% 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) 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) 0.00% Investment Return = Rate Base * Rate of Return (Line 52 * Line 126) 0 127 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 0.00% 131 $T = 1 - \{ [(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p) \} =$ 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 ITC Adjust. Allocated to Trans. - Grossed Up (Line 134 * (1 / (1 - Line 131) 135 136 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

0

137

Total Income Taxes

PacifiCorp Attachment 5 - Cost Support

Plant in Service Worksheet

riant in s	Service Worksheet					
Attachme	nt A Line #s, Descriptions, Notes, Form 1 Page #s and Instruct Calculation of Transmission Plant In Service	ions				Detail/notes
	Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	
1	December	206.58b				
2	January	Monthly Balances				
3		Monthly Balances				
4	March	Monthly Balances				
5		Monthly Balances				
6		Monthly Balances				
7	June	Monthly Balances				
8	July	Monthly Balances				
	August	Monthly Balances				
10	September	Monthly Balances				
	October	Monthly Balances				
12	November .	Monthly Balances				
13	3 December	207.58g				
15 14	Transmission Plant In Service		(Note M)		0	Appendix A input
	Transmission Flant III GOI VIGO		(11010 111)		ŭ	- Appendix A mpd.
	Coloulation of Distribution Diant In Comis-	Cauman		V	Dates	
	Calculation of Distribution Plant In Service	Source		Year	Balance	
	December	206.75b				
16	January	Monthly Balances				
	February	Monthly Balances				
	March	Monthly Balances				
15	April	Monthly Balances				
20	May	Monthly Balances				
	June	Monthly Balances				
22	? July	Monthly Balances				
	August	Monthly Balances				
24	September	Monthly Balances				
	i October	Monthly Balances				
	November	Monthly Balances				
27	December	206.75g				
28	Distribution Plant In Service				0	
	Diotribution Fluit III GOI VICO				ŭ	
	Outside the office with Disease to Outside	0		V	D-I	
	Calculation of Intangible Plant In Service	Source		Year	Balance	
29		204.5b				
30		204.5g				
19 31	Intangible Plant In Service		(Note N)		0	Appendix A input
			, ,			
	Calculation of General Plant In Service	Source		Year	Balance	
00	December	206.99b		i cai	Dalaricc	
	December	207.99g				
18 34	General Plant In Service		(Note N)		0	Appendix A input
	Calculation of Production Plant In Service	Source		Year	Balance	
25	December	204.46b		i cai	Dalance	
35	December					
	January	Monthly Balances				
37	February	Monthly Balances				
38	March .	Monthly Balances				
	April	Monthly Balances				
40	May	Monthly Balances				
	June	Monthly Balances				
	? July	Monthly Balances				
	August	Monthly Balances				
	September	Monthly Balances				
	i October	Monthly Balances				
	November	Monthly Balances				
	December	204.46g				
48	Production Plant In Service				0	
40	Electric Plant Sold	207.102g			0	
49	LICUITO FIAITE SUIU	201.102g			U	
6 50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)		0	Appendix A input
		, , , , , , , , , , , , , , , , , , , ,	` '			

Accumulated Depreciation Worksheet

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

65 68 70 71	86 January 67 February 88 March 99 April 70 May 71 June 72 July	Monthly Balances			
73	73 August	Monthly Balances			
	74 September 75 October	Monthly Balances Monthly Balances			
76	76 November	Monthly Balances			
	77 December 78 Distribution Accumulated Depreciation	219.26c			0
	·				-
70	Calculation of Intangible Accumulated Depreciation December	Source Prior year 200.21c		Year	Balance
80	80 December	200.21c			
8 8	Accumulated Intangible Depreciation		(Note N)		0
	Calculation of General Accumulated Depreciation	Source		Year	Balance
	82 December	Prior year 219.28c			
	83 December R4 Accumulated General Depreciation	219.28c	(Note N)		0
20 0	Accumulated General Depreciation		(Note N)		Ū
0.1	Calculation of Production Accumulated Depreciation Boundary Boun	Source		Year	Balance
	85 December 86 January	Prior year 219.20 through 219.24 Monthly Balances			
87	87 February	Monthly Balances			
	88 March	Monthly Balances			
	89 April 90 May	Monthly Balances Monthly Balances			
	70 Ividy				
9	91 June	Monthly Balances			
92	92 July	Monthly Balances Monthly Balances			
92	92 July 93 August	Monthly Balances Monthly Balances			
92 93 94	92 July 93 August 94 September	Monthly Balances Monthly Balances Monthly Balances			
92 93 94 95	92 July 93 August 94 September 95 October	Monthly Balances Monthly Balances Monthly Balances Monthly Balances			
92 93 94 96 97	92 July 93 August 94 September 95 October 96 November 97 December	Monthly Balances Monthly Balances Monthly Balances			
92 93 94 96 97	92 July 93 August 94 September 95 October 96 November	Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances			0
92 94 95 96 97 96	92 July 93 August 94 September 95 October 96 November 97 December	Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances	(Note M)		0

Materials & Supplies

materials & Supplies						
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount		
Appendix A Line #5, Descriptions, Notes, Form No. 1 Fage #5 and instructions				Amount		
Undistributed Stores Expense	Pr	rior Year	227.16c	0		
· ·	Cu	urrent Year	227.16c	0		
39		ppendix A input		0		
Construction Materials & Supplies	Pr	rior Year	227.5c	0		
	Cu	urrent Year	227.5c	0		
42	(Note N) Ap	ppendix A input		0		
Transmission Materials & Supplies	Pr	rior Year	227.8c	0		
· ·		urrent Year	227.8c	0		
45	(Note N) Ap	ppendix 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	N Details
Amortized Investment Tax Credit			Net Plant Allocato	r	
133 Utility Investment Tax Credit Adj Net (411.4	114.19c	0	0.00%	0	
Rate Base Adjustment					
Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current beg of year balance 266 footnotes	0			
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate basε	Current end of year balance 266 footnotes 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-transmissio Related	
Land Held for Future Use							
		Prior Year	214.47d	0	0	0	Detail for transmission-related value on Attachment 12
		Current Year	214.47d	0	0	0	Detail for transmission-related value on Attachment 12
23	(Notes B & L)	Appendix A input			0		
				-			

Adjustments to A & G Expense

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
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	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

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

Safety Related Advertising Cost Support

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

Multistate worksheet

	s, 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
123 OH - Glate Income	Tax Nate of Composite	(Note o)	0.0070	Enter Average Gate Income Tax Nati

Adjustments to Transmission O&M

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

Facility Credits under Section 30.9 of the OATT

Appen	dix 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

ndix 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

Depreci	ation Expense			
Appendi	x A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
т.	ansmission 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	Appendix A Input
٠.	eneral Plant			
G				
	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	Appendix A Input
Int	angible plant			
1	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	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
61	Total	sum	Appendix A Input
01	i Otal	Sum	v Appendix A riput

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

Instruction S												
Step Month	Year	Action										
1 April	Year 2	TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2										
2 April	Year 2	TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months	expected to be in service in Year 2 (e.g., 2011)									
3 April	Year 2	TO adds weighted Cap Adds to plant in service in Formula										
4 May 5 June	Year 2 Year 2	Post results of Step 3										
5 June	Teal 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)										
6 April	Year 3	TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)										
7 April	Year 3	Reconciliation - actual data										
8 April	Year 3	TO estimates Cap Adds and CWIP during Year 3 weighted based on Months expected to	be in service in Year 3 (e.g., 2012)									
Worksheet												
Step Month	Year	Action										
1 April	Year 2	TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2	010)									
		S - Rev Req based on Year 1 data	Must run Appendix A to get this number (without inputs	s in lines 16 or 34 of Appendix A)								
2 April	Year 2 Plant In Service	TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months	expected to be in service in Year 2 (e.g., 2011) in projection	on and populates for actuals as inputs to Attachme	ent 7 (but not Appendix A) for true up.	CWIP		Plant In Service		CWIP		
	(A)	(B) (C) (D)	(E) (F)	(G) (H)	(I) (J)	CWIP (K)	(L)	M) (N)	(O) (P)	CWIP (Q)	(R)	(S)
	Monthly Additions	Monthly Additions Monthly Additions Monthly Additions		Monthly Additions Monthly Additions	Monthly Additions Monthly Additions		(L)	Other Transmission PIS Energy Gateway	Other Transmission PIS Energy Galeway	Transmission CWIP	Transmission CWIP	Input/Total
	Other Transmission PIS			Energy Galeway Energy Galeway	Energy Gateway Energy Gateway		Weighting	Amount (A x L) Amount (J x L)	(M / 13) (N / 13)	Amount (K x L)	(O / 13)	repose rold!
	(Excl Energy Gateway)	Segment B Segment C	Segment D Segment E	Segment F Segment G	Segment H Total (Segments B-I		recigining	Patibula (F. K.E.)	(4713)	Periodit (K.A.E)	(0713)	
CWIP Balan		Segion D Segion C	Segment Segment	Segment Segment	Segment Total (Segments D	(Gazina) Gray)						
Dec (prior ye	ar)						13	-				
Jan					-		12	-	-	-	-	
Feb					-		- 11	-			-	
Mar							10	-			-	
Apr							9	-			-	
May							8	-			-	
Jun		•			•				-		-	
Jul					•							
Aug Sep					•		4	-				
Oct							3					
Nov							2					
Dec							1					
Total								-				
New Transm	ission Plant Additions and CWIP (w	eighted by months in service)									г	
								Input to Line 16 of Appendix A Input to Line 34 of Appendix A			+	
Step Month	Year	Action						input to Line 34 of Appendix A			L	
3 April	Year 2	TO adds weighted Cap Adds to plant in service in Formula						Estimated Life				
		\$	Must run Appendix A to get this number (with inputs in	lines 16 and 34 of Appendix A)				Estimated Depreciation for Attachment 7				
								Jan 11.5	-			
4 May	Year 2	Post results of Step 3						Feb 10.5	-			
		s -	Must run Appendix A to get this number (with inputs in I	lines 16 and 34 of Appendix A)				Mar 9.5	-			
								Apr 8.5				
5 June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)						May 7.5 Jun 6.5				
		s -						Jun 6.5 Jul 5.5				
								Aug 4.5				
								Aug 4.5 Sep 3.5				
6 April	Year 3	TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)						Oct 2.5				
о мрп	10013	S - Rev Reg based on Prior Year data	Must run Appendix A to get this number (without inputs	s in lines 16 or 34 of Appendix A)				Nov 1.5				
		- NOT TOOL BUILD ON THE TOUR WILL	ppc nax r to get me name (without ripus					Dec 0.5		1		
								Total Estimated Depreciation for Attachment	7 -	1		
										-		
7 April	Year 3	Reconciliation - actual data										
		Result of Formula for Reconciliation	Must run Appendix A to get this number (with inputs in	lines 16 and 34 of Appendix A)								

Schedule 1 Reconciliation

PacifiCorp

Attachment 7 - Transmission Enhancement Charge Worksheet

Line 1	New Plant Carrying	Charge																
2	Fixed Charge Rate		ntributions in Aic	of Construction	(CIAC)													
3	Α	Formula Line 157		Net Plant Carrying	Charge without	Depreciation					0.0000%							
4	В	164					without Depreciat	ion			0.0000%							
5	C			Line B less Line A							0.0000%							
6	FCR if CIAC																	
7	D	158		Net Plant Carrying	Charge without	Depreciation, Ret	urn, nor Income Ta	xes			0.0000%							
	The FCR resulting f Therefore actual rev					quent vegre												
	In the True-up, the				at data for addate	quent years												
	Columns and rows	may be added to													-			
8 Useful life of the project	Life		-	Energy Gateway only)		58.00	rgy Gateway Segment E	3-H)	58.00 (Ener	gy Gateway Segment	: B-H)							
8 Oserui ille of the project	Lile					58.00			58.00									
"Yes" if the customer has paid a lumpsum																		
payment in the amount of the investment																		
9 on line 29, Otherwise "No" 10 Input the allowed increase in ROE	CIAC Increased ROE (basis p	(Yes or No)	No 0			No 0			No 0									
From line 3 above if "No" on line 13 and	, , Just p	,							-									
11 from line 7 above if "Yes" on line 13	0% ROE		0.0000%			0.0000%			0.0000%			0.0000%						
12 Line 14 plus (line 5 times line 13)/100 13 Month Net Plant or CWIP Balance	FCR for This Project Investment		0.0000%			0.0000%			0.0000%			0.0000%						
14 Actual or estimated depreciation expense	Annual Depreciation Exp	pense																
			13 Month Net			13 Month Net			13 Month Net			13 Month Net						I transmission inconting
			Plant or CWIP			Plant or CWIP			Plant or CWIP			Plant or CWIP						Credit
		Invest Yr	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Total	Incentive Charge	d Without Incentive	(incentive minus without)
15 16	W 0 % ROE W Increased ROE	2010 2010	-	-	-	-	-		-	-	-	-	-	-	\$ -	e	\$ -	ę
17	W 0 % ROE	2011	-	-	-	-	-		-	-	-	-	-	-	\$ -	Ĭ.	\$ -	•
18	W Increased ROE	2011	-	-	-	-	-		-	-	-	-	-	-	\$ -	\$ -		\$ -
19 20	W 0 % ROE W Increased ROE	2012 2012	-	=	-	-	-		-	-	-	-	-	-	\$ -	e	\$ -	ę
21	W 0 % ROE	2012		-		-	-		-	-	-		-		\$ -	3	\$ -	•
22	W Increased ROE	2013	-	=		-	-		-	=	-	-	-		\$ -	\$ -		\$ -
23 24	W 0 % ROE W Increased ROE	2014 2014	-	-	-	-	-	-	-	-	-	-	-		\$ -	e	\$ -	e
25	W 0 % ROE	2014		-	-		-		-	-	-		-	-	\$ -		s -	
26	W Increased ROE	2015	-	-	-	-	-		-	-	-	-	-	-	\$ -	\$ -		\$ -
27 28	W 0 % ROE W Increased ROE	2016 2016	-	-		-	-	-	-	-	-	-	-	-	\$ -		\$ -	
28	W 0 % ROE	2016	-	-		-	-		-	-	-		-		\$ -	5 -	s -	
30	W Increased ROE	2017	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
31	W 0 % ROE	2018	-	=	-	-	-	-	=	-	-	-	=	-	\$ -		\$ -	
32 33	W Increased ROE W 0 % ROE	2018 2019					-		-						\$ -		\$ -	-
34	W Increased ROE	2019	-		-	-	-	-	-	-	-	-		-	\$ -	\$ -		\$ -
35	W 0 % ROE	2020	-	•	-	-	÷		-	•		-		•	\$ -	e	\$ -	[. I
36 37	W Increased ROE W 0 % ROE	2020 2021					-		-						\$ -		\$ -	
38	W Increased ROE	2021	-		-	-	-	-	-	-	-	-		-	\$ -	\$ -		\$ -
39 40	W 0 % ROE W Increased ROE	2022 2022	-		-	-	=		-	-	-	-		-	\$ -		\$ -	s .
40	W Increased ROE W 0 % ROE	2022					-					:			\$ -		\$ -	.
42	W Increased ROE	2023	-		-	-	=		-		-	-			\$ -	\$ -		\$ -
43 44	W 0 % ROE	2024	-	-	-	-	-		-	-	-	-	-	-	\$ -		\$ -	
44	W Increased ROE W 0 % ROE	2024 2025					-		-						\$ -		\$ -	
46	W Increased ROE	2025	-		-	-	=		-		-	-			\$ -	\$ -		\$ -
47 48	W 0 % ROE W Increased ROE	2026 2026	-	•	-	-	÷		-	•		-		•	\$ - \$ -		\$ -	[.
48	W Increased ROE W 0 % ROE	2026					-		-						\$ -		\$ -	
50	W Increased ROE	2027			-	-	-	-	-	-	-				\$ -	\$ -		s -
51	W 0 % ROE	2028	-	•	-	-	÷		-	•		-		•	\$ -		\$ -	
52 53	W Increased ROE W 0 % ROE	2028 2029					-		-					-	\$ -		\$ -	-
54	W Increased ROE	2029			-	-	-	-	-	-	-				\$ -	\$ -		s -
55	1					-	÷		-	•		-					\$ -	[.
56	L	1	l									· ·			ı	<u> 1</u> 5 -		2 .

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2020

New		Oreg	on	Washing	gton	Califor	nia	Utah	1	Wyomi	ng	AZ, CO, N	IT, NM	ldah	0	Company
Row	A/C Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)	(n)	(0)
1 2 3 4 5 6 7 8	350.2 Land Rights 322 Structures and Improvements 333 Station Equipment 354 Towers and Fixtures 355 Poles and Fixtures 356 Overhead Conductors and Devices 357 Underground Conduit 388 Underground Conductors and Devices 359 Roads & Trails	,,	,		, ,		\		,	V	v	,,	V		, ,	1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61%
10 11 12 13 14 15 16 17		88,266,669.98	0.00% 2.07%	29,311.22 13,329,259.69	2.50%-0% 2.06%	4,069,572.16	0.00% 1.99%	85,283.36 98,159,014.98	2.05% 2.55%		1.87% 2.28%	385,400.84	0.00% 1.76%	4,867.64 13,525,086.56	1.70% 1.84%	5.00% 20.00% 12.50% 4.00% 4.17% 5.00%
19 20 21 22 23 24 25	397 Communication Equipment 397.2 Communication Equipment Mobile Radio Equipment 398 Miscellaneous Equipment Unclassified General 302 Franchises and Consents 303 Miscellaneous Intangible Plant		3.64%		3.31%		5.48%		4.97%		5.56%		2.77%		4.61%	4.30% 9.09% 5.00% 5.00% 6.70% 4.82% 4.83% 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 integrolled expression direction and some and the control of the control
- 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.
- categories/FERC Accounts have been combined into their main accounts due to immateriality.

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

PacifiCorp Attachment 9a - Load Divisor for Projection

							OATT (Par	t III - Network	Service) - Aver	rage of current ye	ar and prior t	wo years														Other Se	vice					
	6	f1	f2	f3	f4	f5		f7		f9			f12	f13	f14	f15	f16	f17	f18	f19	f20	f		j1	j2	j3	j4	j5				
																						Total NFO							Total OS			
			-	-					-	-	-	-	-			-		-	-			-		-								
			-		-	-			-	-		-				-	-	-	-			-					-		-			
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						100			-			-				-		-				-		-					-			
	7.0		-		-					-	100	-				-	-	-			100	-					-		-			
	7.0																				100	-							-			
						100			-			-				-		-				-		-					-			
						100			-			-				-		-				-		-					-			
	7.0		-		-					-	100	-				-	-	-			100	-					-		-			
	7.0		-		-					-	100	-				-	-	-			100	-					-		-			
	7.0																				100	-							-			
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_																									-							
+	-	-	-	-	-	-	-	-	-	OATT (Part	II I ong-Term	Firm Point-to-E	Anint Transmiss	ion Service) -	Projection					-	-	-		-	· ·							
E	q1	q2	q3	- q4	q5	q6	q7	q8	- q9	OATT (Part	II Long-Term	Firm Point-to-F	Point Transmiss	ion Service) -		q16	q17	q18	q19	q20	q21	q22	q23	q24	q25	q26	q		-			
	g1						g7			OATT (Part	II Long-Term	Firm Point-to-F	Point Transmiss	ion Service) -	Projection							g22	g23									
	g1						g7			OATT (Part	II Long-Term	Firm Point-to-F	Point Transmiss	ion Service) -	Projection							g22	g23						-			
-	g1						g7			OATT (Part	II Long-Term	Firm Point-to-F	Point Transmiss	ion Service) -	Projection							g22	g23					<u> </u>				
	g1						g7			OATT (Part	II Long-Term	Firm Point-to-F	Point Transmiss	ion Service) -	Projection							g22	g23									
	g1						- g7			OATT (Part	II Long-Term	Firm Point-to-F	Point Transmiss	ion Service) -	Projection							g22	g23			g26	g	-	Total		Behind-	Total
	g1						g7			OATT (Part	II Long-Term	Firm Point-to-F	Point Transmiss	ion Service) -	Projection							g22	g23			g26		Г	Total Network	1%	the	Network
	g1						g7			OATT (Part	II Long-Term	Firm Point-to-F	Point Transmiss	ion Service) -	Projection							g22	g23			g26	g	Г	Total	1% growth	the	
	g1						g7			OATT (Part	II Long-Term	Firm Point-to-F	Point Transmiss	ion Service) -	Projection							g22	g23			g26	g	Г	Total Network	1% growth	the	Network
	g1						. g7			OATT (Part	II Long-Term	Firm Point-to-F	Point Transmiss	ion Service) -	Projection							g22	g23			g26	g	Г	Total Network	1% growth	the	Network
	g1						g7			OATT (Part	II Long-Term	Firm Point-to-F	Point Transmiss	ion Service) -	Projection							g22	g23			g26	g Total LTP	Г	Total Network	1% growth	the	Network
	g1						g7			OATT (Part	II Long-Term	Firm Point-to-F	Point Transmiss	ion Service) -	Projection							g22	g23			g26 - -	g Total LTP -	Г	Total Network	1% growth - - -	the	Network
	g1						. g7			OATT (Part	II Long-Term	Firm Point-to-F	Point Transmiss	ion Service) -	Projection							g22	g23			g26	g Total LTP	Г	Total Network	1% growth	the	Network
	g1									OATT (Part	II Long-Term	Firm Point-to-F	Point Transmiss	ion Service) -	Projection							g22				g26	g Total LTP	Г	Total Network	1% growth	the	Network
	g1						. g7			OATT (Part	II Long-Term	Firm Point-to-F	Point Transmiss	ion Service) -	Projection							g22	g23			g26	g Total LTP	Г	Total Network	1% growth	the	Network
	- g1						g7			OATT (Part	II Long-Term	Firm Point-to-F	Point Transmiss	ion Service) -	Projection							g22	g23			g26	g Total LTP	Г	Total Network	1% growth 	the	Network
	g1									OATT (Part	II Long-Term	Firm Point-to-F	Point Transmiss	ion Service) -	Projection							g22	923			g26	g Total LTP	Г	Total Network	1% growth	the	Network
	g1						g7			OATT (Part	II Long-Term	Firm Point-to-F	Point Transmiss	ion Service) -	Projection							g22	g23			g26	g Total LTP	Г	Total Network	1% growth	the	Network

PacifiCorp Attachment 9a1 - Load (Current Year)

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

				Other S	Service		
_	[j1	j2	j3	j4	j5	j
Day	Time						Total OS
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		-	-	-	-	-	-
		-	-	-	-	-	-
	Day	Day Time					

PacifiCorp Attachment 9a2 - Load (One Year Prior)

YYY

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

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

PacifiCorp Attachment 9a3 - Load (Two Years Prior) YYY

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

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

PacifiCorp Attachment 9b - Load Divisor for True up

	Attachment 9b - Load Divisor for Tr
YYYY	

										OATT (Part	III - Network	Service)													Other Servic	.e	
olumn	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f		j1	12	j3	j4	j5 j
ıstomer																					Total						
ass S/SA																					NFO						Total
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	01	n2	03	η4	n5	n6	07	n8	n9	g10	011	OATT Part I	II Long-Term F a13	irm Point-to-Po	int Transmissi a15	on Service a16	q17	n18	a19	g20	021	022	023	024	q25	q26	q27 q
umn	gı	g2	93	94	go	go	g/	98	gy	giu	gii	gız	913	g14	gio	916	gi/	918	g19	g20	gzı	gzz	g23	g24	gzo	920	g21 g
tomer																											
SS																											Total
RS / SA																											
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		-	-	-	-		-	-	-		-	-	-	-			-			-	-	-	-	-			-
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Total Network & OS	Behind-the Meter	Total Network Load
		-
-	-	
-	-	-
-	-	-
-	-	-
-	-	-
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-	-	-
-	-	-
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PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

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

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail

FERC Account	Account Number	Account Description	Category	Prior Year-end Balance	Current Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
										İ
										i e
										
				•		•	^	•	•	
		Total Prepayments		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$

Allocator	0.000%	100.000%	0.000%	0.000%
Total Allocated to Transmission by Category	\$ - \$	- \$	- \$	-

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 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

Description	Revenue	MW	As Filed 1=Revenue credit 0=Denominator Treatment
•			
Att 3 input: Total OS contract revenue credits	0	0.0	
Short-term revenue			
Short-term firm			
PacifiCorp Commercial and Trading (C&T)			
Third parties Total short-term firm	0		
rotal short-term limi	V		
Short-term non-firm			
PacifiCorp Commercial and Trading (C&T)			
Third parties			
Total short-term non-firm	0		
Short term firm and non-firm			
PacifiCorp Commercial and Trading (C&T)	0		
Third parties	0		
Att. 3 input: Total short term-firm and non-firm revenue	0		

PacifiCorp Attachment 14 - Cost of Capital Detail

				i	Prior Year												
					(month end)						Current Year (mo	nth end)					
		Appendix A input															
		value															
	Operation to apply to monthly	(result of operation															
Appendix A	input columns at	to left on monthly															
Line	right		Description (Account)	Reference	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
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various In, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	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
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
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
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
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum		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
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	0	Amort Debt Discount and Expense (428)	Form 1, pg 117, In 63 c (portion)	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, In 64 c (portion)	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, In 65 c (portion)	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, In 66 c (portion)	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
105	13-month average	0	Reacquired Capital Stock (217)PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214)PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	0	Preferred Dividend	Form 1, pg 118, ln 29 c	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
114	13-month average		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
115	13-month average (enter negative)		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
n/a		-	Common Stock Issued (201)	Company records	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

Description		Total	Interest Locks	Other
Jnamortized balance for gains and losses on hedges.	(Note R)	0	0	0
nual 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
The state of the s	
Appendix A input: Total Assets to Exclude	0

PacifiCorp Attachment 16 - Unfunded Reserves

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

	Accrued Liability:	Charged to:	Prior year	Current Year			-	By Catego	ory		
Description Account Calculation Reserve type	SAP Account FERC Account	SAP Account FERC Account	December month end	December month end	Beg-/End-of-Year Average or 13- month Average		100% Transmission	Plant	Labor		Total Transmission- related Unfunded Reserves
Totals			0.	0.0	0.0		0.000	0.000	0.000	0.000	
						Allocators Total (\$ millions)	100.000%	0.000%	0.000%	0.000%	0.000

Appendix A input

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

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