

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

May 13, 2022

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

RE: PacifiCorp

Informational Filing of 2022 Transmission Formula Rate Annual Update

Docket No. ER11-3643

Dear Secretary Bose:

PacifiCorp hereby submits its 2022 Transmission Formula Rate Annual Update ("Annual Update") as required under Section I.3(e) of Attachment H-2, "Formula Rate Implementation Protocols" (the "Protocols"), of PacifiCorp's Open Access Transmission Tariff ("OATT"). As provided in the Protocols, this 2022 Annual Update is an informational filing to the Federal Energy Regulatory Commission ("FERC" or the "Commission").¹

1. Introduction

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

2. Description of 2022 Annual Update

The ATRR calculated as part of the Projection of this Annual Update was used to derive the transmission rates applicable to service under PacifiCorp's OATT from June 1, 2022, through May 31, 2023 (i.e., the "next Rate Year" for purposes of this Annual Update). PacifiCorp calculated its Projection for the next Rate Year in accordance with Section I.3(a) of the Protocols.

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

² PacifiCorp, 143 FERC ¶ 61,162 at P 5 (2013) (the "May 23 Order").

³ Protocols at I.3(a), (b). The Schedule 1 rate shall not be subject to the True-Up. *Id.* "Rate Year" is defined in Section I.2 of the Protocols as "June 1 of a given calendar year through May 31 of the subsequent calendar year."

The Projection calculation in the 2022 Annual Update includes inputs from PacifiCorp's 2021 FERC Form No. 1, filed on April 13, 2022⁴, as well as limited projections of current calendar year transmission plant forecasted for the applicable Rate Year. This calculation is included in this filing as Enclosure 1.

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

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

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

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

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

• Information supporting forecasted transmission plant additions as described in Section I.3(d) of the Protocols including: (i) the expected date of completion; (ii) percent completion status as of the date of the Annual Update; (iii) a one-line diagram of facilities with a value greater than \$5 million in cost; (iv) the estimated total installed cost of the facility; (v) the reason for the facility addition; and (vi) upgrade costs paid by generator or transmission customer to the Transmission Provider (provided in Enclosure 6);

⁴ PacifiCorp's FERC Form No. 1 is available for download through the Commission's eLibrary, accessible at https://www.ferc.gov/docs-filing/elibrary.asp.

⁵ PacifiCorp is providing Enclosures 1-4 in native format and including in the informational filing additional materials (Enclosures 4-6) that were previously made available on PacifiCorp's OASIS in response to "Staff's Guidance on Formula Rate Updates" issued on July 17, 2014. *See* Staff's Guidance on Formula Rate Updates, *available at* www.ferc.gov/industries/electric/indus-act/oattreform/staff-guidance.pdf.

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

Pursuant to Section I.3(b) of the Protocols, as part of the True-Up, PacifiCorp has calculated refunds or surcharges for each transmission customer identified in Attachment 9B of the Formula Rate and recalculated the bills for transmission service for each such transmission customer. PacifiCorp will also be providing the itemized calculations of a refund or surcharge to each of the applicable transmission customers by May 31, 2022. PacifiCorp will provide the refunds or surcharges, as applicable, to each transmission customer identified in Attachment 9B, pursuant to Section I.3(b)(ii) of the Protocols.

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

3. Commission Order No. 864 compliance.

On May 14, 2020, as amended on December 11, 2020 and October 29, 2021, PacifiCorp submitted proposed revisions in Docket No. ER20-1828 to its Formula Rate to comply with the requirements of Order No. 864. The Commission issued an Order on Compliance on January 20, 2022, which accepted PacifiCorp's proposed revisions, effective January 27, 2020, and directed PacifiCorp to submit a further compliance filing within 60 days of the date of the Compliance Order. The three areas for further compliance were: (1) regarding the ADIT Worksheet, PacifiCorp needs to provide further revisions to illustrate how ADIT accounts were re-measured and PacifiCorp must display the gross-up on its end-of-year balances of excess and deficient ADIT recorded in Accounts 254 and 182.3; and (2) to include an unpopulated worksheet in the template to account for future tax changes and a note stating that PacifiCorp will populate a new worksheet in accordance with a future tax rate change. The Commission provided specific guidance on how PacifiCorp could meet these directives. PacifiCorp timely submitted a compliance filing on March 18, 2022. The revisions are currently pending, but are reflected in the current Formula Rate, with the understanding that further revisions may be needed based on the Commission's review of PacifiCorp's March 18, 2022 compliance filing.

4. Supporting Documentation

The following enclosures are included in this filing:

• Enclosure 1 – Calculation of Projected ATRR and Transmission Rates for the Rate Year, which includes PacifiCorp's Formula Rate, Attachment H-1 (Appendix A and

⁶ Order Approving Settlement and Dismissing Complaint, Docket No. EL14-101 (December 22, 2014) Section 14.

⁷ Compliance Order at PP 33, 34, 40, and 66.

Attachments 1-17), in a populated form reflecting 2021 FERC Form No. 1 data and forecasted transmission capital additions;

- Enclosure 2 Calculation of Schedule 1 for the Rate Year, which includes a populated Schedule 1 formula rate (Appendix B of Attachment H-1) reflecting 2021 FERC Form No. 1 data and load data from the 2021 True-Up;
- Enclosure 3 Calculation of True-Up for the preceding calendar year, which includes PacifiCorp's Formula Rate, Attachment H-1 (Appendix A and Attachments 1-17), in a populated form reflecting 2021 FERC Form No. 1 data;
- Enclosure 4 Projection variance analysis, which includes a comparison of PacifiCorp's Formula Rate, Attachment H-1 (Appendix A) of the 2022 Projection and PacifiCorp's Formula Rate, Attachment H-1 (Appendix A) of the 2021 Projection;
- Enclosure 5 True-Up variance analysis, which includes a comparison of PacifiCorp's Formula Rate, Attachment H-1 (Appendix A) of the 2021 True-Up and PacifiCorp's Formula Rate, Attachment H-1 (Appendix A) of the 2021 Projection;
- Enclosure 6 Transmission Plant Additions Detail for the Rate Year;
- Enclosure 7 Summary of Material Changes; and
- Enclosure 8 2022 Actuarial Study Report for Post-Retirement Benefits Other than Pensions for calendar year ending December 31, 2021.

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

4. Posting and Service

Pursuant to Section I.3(d) of the Protocols, PacifiCorp shall post this Annual Update on this date, as well as a populated formula in fully-functional spreadsheets showing the calculation of the Annual Update with documentation supporting the calculation, in an accessible location on PacifiCorp's OASIS website. Included among that documentation are Appendices A and B and Attachments 1 through 17 to the Formula Rate.

PacifiCorp posts its Annual Update on its OASIS website: www.oatioasis.com/ppw/
The Annual Update information is centralized in the following folder on the OASIS site: "2022 Transmission Formula Annual Update." 8

⁸ See www.oatioasis.com/ppw in the following folder location under "Documents" folder PacifiCorp OASIS Tariff/Company Information > OATT Pricing > 2022 Transmission Formula Annual Update.

Pursuant to Section I.3(f) of the Protocols, PacifiCorp is required to notify all Interested Parties⁹ by e-mail (using the last known e-mail addresses provided to PacifiCorp) of the website address where the Annual Update posting is located. Consistent with the Protocols, PacifiCorp serves this Annual Update filing on all transmission customers under the OATT, as well as all intervening parties to the above-referenced proceeding.

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

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

5. Communications

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

Matthew Loftus Assistant General Counsel PacifiCorp 825 N.E. Multnomah, Suite 2000 Portland, OR 97232 Phone: (503) 813-5620

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Scott Bolton Senior Vice President, Transmission Development PacifiCorp 825 N.E. Multnomah, Suite 1600 Portland, OR 97232

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⁹ The term "Interested Party" in the Protocols includes a transmission customer of PacifiCorp, a state commission in a state where PacifiCorp serves retail customers, and FERC Staff.

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

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

Respectfully submitted,

Matthew Loftus

Assistant General Counsel

PacifiCorp

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(503) 813-5620

Matthew.Loftus@PacifiCorp.com

Attorney for PacifiCorp

CERTIFICATE OF SERVICE

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

Dated 13 May, 2022, in Portland, Oregon.

/s/ Christian Marble

Christian Marble
Sr. Business Administrator
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Portland, OR 97232
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PACIFICORP

Enclosure 1

Calculation of Projected ATRR and Transmission Rates for the Rate Year

			2022 Projection
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data Projection
Allocators			
Wages & Salary Allocation Factor Transmission Wages Expense		354.21b	29,153,152
2 Total Wages Expense		354.28b	359,153,337
3 <u>Less A&G Wages Expense</u> 4 Total Wages Less A&G Wages Expense		354.27b (Line 2 - Line 3)	41,806,504 317,346,833
		,	, , , , , , , , , , , , , , , , , , , ,
5 Wages & Salary Allocator		(Line 1 / Line 4)	9.1865%
Plant Allocation Factors			
6 Electric Plant in Service	(Note M)	Attachment 5	31,881,804,735
7 Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	10,674,475,493
8 Accumulated Amortization	(Note N)	Attachment 5	725,504,660
9 Total Accumulated Depreciation		(Line 7 + 8)	11,399,980,152
10 Net Plant		(Line 6 - Line 9)	20,481,824,583
11 Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	8,222,391,915
12 Gross Plant Allocator		(Line 11 / Line 6)	25.7902%
13 Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	6,062,779,529
14 Net Plant Allocator		(Line 13 / Line 10)	29.6008%
Plant Calculations			
Plant In Service			
15 Transmission Plant In Service	(Note M)	Attachment 5	7,890,023,096
New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	104,227,073
17 Total Transmission Plant		(Line 15 + Line 16)	7,994,250,169
18 General Plant	(Note N)	Attachment 5	1,376,963,716
19 Intangible Plant	(Note N)	Attachment 5	1,106,474,798
Total General and Intangible Plant		(Line 18 + Line 19)	2,483,438,514
21 Wage & Salary Allocator		(Line 5)	9.1865%
22 General and Intangible Allocated to Transmission		(Line 20 * Line 21)	228,141,746
23 Land Held for Future Use	(Notes B & L)	Attachment 5	1,517,970
24 Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	8,223,909,885

				2022 Projection
Shad	ed cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data Projection
	Accumulated Depreciation and Amortization			
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	2,045,200,003
26	Accumulated General Depreciation	(Note N)	Attachment 5	519,932,106
27	Accumulated Amortization	(Note N)	(Line 8)	725,504,660
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,245,436,765
29	Wage & Salary Allocator		(Line 5)	9.1865%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	114,412,383
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	2,159,612,386
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	6,064,297,500
Adius	stments To Rate Base			
- (c) (c)				
33	Accumulated Deferred Income Taxes ADIT net of FASB 106 and 109		Attachment 1A	(814,784,244)
	Excess or Deficient ADIT Balance		Attachment 1B	(347,044,662)
	CWIP for Incentive Transmission Projects			
34	CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0
	ITC Adjustment			
35	IRC 46(f)1 adjustment		Attachment 5	(8,194)
	Unfunded Reserves			
36	Unfunded Reserves		Attachment 16	(15,762,530)
	Prepayments			
37	Prepayments	(Note K & N)	Attachment 11	11,284,526
	Abandoned Plant			
38	Unamortized Abandoned Plant	(Note O)		0
	Materials and Supplies			
39	Undistributed Stores Expense	(Note N)	Attachment 5	0
40	Wage & Salary Allocator		(Line 5)	9.1865%
41	Total Undistributed Stores Expense Allocated to Transmission	(NI-4- NI)	(Line 39 * Line 40)	000 544 500
42 43	Construction Materials & Supplies Wage & Salary Allocator	(Note N)	Attachment 5 (Line 5)	203,514,526 9.1865%
43	Construction Materials & Supplies Allocated to Transmission		(Line 3) (Line 42 * Line 43)	18.695.917
45	Transmission Materials & Supplies	(Note N)	Attachment 5	815,425
46	Total Materials & Supplies Allocated to Transmission	(Note N)	(Line 41 + Line 44 + Line 45)	19,511,342
	Cash Working Capital			
47	Operation & Maintenance Expense		(Line 75)	80,062,747
48	1/8th Rule	(Note S)	Zero	0.0%
49	Total Cash Working Capital Allocated to Transmission	(Note o)	(Line 47 * Line 48)	0.076
	Network Upgrade Balance			
50	Network Upgrade Balance	(Note N)	Attachment 5	(147,966,140)
51	Total Adjustment to Rate Base		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,294,769,902)
52	Pata Raca		(Line 32 + Line 51)	4,769,527,598
52	Rate Base		(Line 32 + Line 31)	4,769,527,598

				2022 Projection
Shade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data Projection
perat	tions & Maintenance Expense			
	Transmission O&M			
53	Transmission O&M		Attachment 5	232,161,868
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	10,309,902
55	Less: Account 565		Attachment 5	159,058,497
56	Transmission O&M		(Lines 53 - 55)	62,793,469
	Allocated Administrative & General Expenses			
57	Total A&G		320.197b	170,669,671
58	Less Actual PBOP Expense Adjustment	(Note H)	Attachment 5	(
59	Less Property Insurance Account 924		320.185b	4,207,600
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	C
61	Less Regulatory Commission Exp Account 928	(Note D)	320.189b	26,427,417
62	Less General Advertising Exp Account 930.1	, ,	320.191b	8,074
63	Less Membership Dues	(Note C)	Attachment 5	860,993
64	Administrative & General Expenses	-7	(Line 57 - Sum (Lines 58 to 63))	139.165.587
65	Wage & Salary Allocator		(Line 5)	9.1865%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	12,784,484
	Directly Assigned A&G			
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,399,644
68	General Advertising Exp Account 930.1 - Safety-related Advertising	(***** =)	Attachment 5	0,000,000
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,399,644
70	Property Insurance Account 924	(Note F)	Attachment 5	4,207,600
71	General Advertising Exp Account 930.1 - Education and Outreach	,	Attachment 5	C
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	4,207,600
73	Gross Plant Allocator		(Line 12)	25.79029
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,085,150
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	80,062,747
Danse	ciation & Amortization Expense			
Depre	ciation & Amortization Expense			
76	Depreciation Expense Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	134,616,361
70	Transmission Depressation Expense including Amontzation of Elimited Territ Tank	(NOTE 11)	Attachment	, ,
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	47,626,073
78	Intangible Amortization	(Note H)	Attachment 5	58,013,199
79	Total	, ,	(Line 77 + Line 78)	105,639,272
80	Wage & Salary Allocator		(Line 5)	9.1865%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	9,704,580
82	Abandoned Plant Amortization	(Note O)		C
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	144,320,941
Taxes	Other Than Income			
	Taxes Other than Income Taxes		Attachment 2	48,233,785
85	Total Taxes Other than Income Taxes		(Line 84)	48,233,785

				2022 Projection	
Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data Projection	
				1 10/000011	
Return \	Capitalization Calculations				
	Lower Town Dobb				
86	Long-Term Debt Account 221 Bonds		Attachment 14	8,842,534,61	
87	Less Account 222 Reacquired Bonds		Attachment 14 Attachment 14	0,042,334,01	
88			Attachment 14		
89	Account 223 Long-term Advances from Associated Cos.				
90	Account 224 Other Long-term Debt Gross Proceeds Outstanding Long-term Debt		Attachment 14 Sum Lines 86 through 89	8,842,534,61	
30	Gross Proceeds Outstanding Long-term Debt		Sum Lines of undugit of	0,042,334,01	
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	20,988,27	
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	39,782,15	
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	3,099,86	
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	8,44	
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14		
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	8,778,672,76	
ı	Long Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	405,404,30	
98	Less Hedging Expense	(Note R)	Attachment 14		
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	4,541,19	
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	607,36	
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	9,64	
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14		
103	Total Long Term Debt Cost		Sum Lines 97 through 102	410,543,21	
	Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued		Attachment 14	2,397,60	
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14	,,	
106	Account 207 Premium on Preferred Stock		Attachment 14		
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14		
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14		
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14		
110	Total Preferred Stock		Sum Lines 104 through 109	2,397,60	
111	Preferred Dividend		Attachment 14 (Enter positive)	161,90	
	Common Stock				
112	Proprietary Capital		Attachment 14	9,573,346,27	
113	Less: Total Preferred Stock		(Line 110)	2,397,60	
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	86,774,20	
115	Less: Account 219		Attachment 14	(18,514,25	
116	Total Common Stock		Sum Lines 112 through 115	9,502,688,73	

					2022 Projection
Shade	d cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data Projection
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.19%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.79%
		Long Term Debt Cost = Long Term Debt Cost /			
120	Debt Cost	Net Proceeds Long Term Debt Preferred Stock cost =		(Line 103 / Line 96)	4.68%
404	D (10)	Preferred Dividends /		(1: 444 (1: 440)	0.750
121	Preferred Cost	Total Preferred Stock	AL . III	(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.25%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.08%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.3304%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	349,625,755
Compo	osite Income Taxes				
128	Income Tax Rates FIT = Federal Income Tax Rate		(Note G)		21.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deductible		Per state tax code	0.00%
131	T T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FI		i di state tax code	24.587%
132	T / (1-T)	: : iii(: 511) (: :111)]/(: 511 :1			32.602%
	ITC Adjustment				
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(396,407)
134	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(525,645)
135 135b	Income Tax Component = Excess or Deficient ADIT Amortization	(T/1-T) * Investment Return * (1-(WCLTD/	(ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))] Attachment 1B	78,939,367 (19,896,011)
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization	Adjustment * 1 / (1-T)	Line 135b * 1 / (1-T)	(26,382,594)
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	52,031,127

				2022 Projection	
Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data Projection	
				•	
Reveni	ue Requirement				
	Summary				
137	Net Property, Plant & Equipment		(Line 32)	6,064,297,50	
138	Total Adjustment to Rate Base		(Line 51)	(1,294,769,90	
139	Rate Base		(Line 52)	4,769,527,59	
140	Total Transmission O&M		(Line 75)	80,062,74	
141	Total Transmission Depreciation & Amortization		(Line 83)	144,320,94	
142	Taxes Other than Income		(Line 85)	48.233.78	
143	Investment Return		(Line 127)	349,625,75	
144	Income Taxes		(Line 136)	52,031,12	
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	674,274,35	
146	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Transmission Plant In Service		(Line 15)	7,890,023,09	
147	Excluded Transmission Facilities	(Note J)	Attachment 15	346,439,41	
		(Note J)			
148	Included Transmission Facilities		(Line 146 - Line 147)	7,543,583,68	
149	Inclusion Ratio		(Line 148 / Line 146)	95.61	
150	Gross Revenue Requirement		(Line 145)	674,274,35	
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	644,667,95	
	Revenue Credits				
152	Revenue Credits		Attachment 3	133,378,15	
153	Net Revenue Requirement		(Line 151 - Line 152)	511,289,79	
	Net Plant Carrying Charge				
154	Gross Revenue Requirement		(Line 150)	674,274,35	
155	Net Transmission Plant		(Line 1750) (Line 17 - Line 25 + Line 34)	5,949,050,16	
156	Net Plant Carrying Charge		(Line 17 - Line 23 + Line 34)	11.3342	
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 165) (Line 154 - Line 76) / Line 155	9.0713	
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.3197	
	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)	272,617,47	
160	Increased Return and Taxes		Attachment 4	434,413,08	
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	707,030,56	
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	5,949,050,16	
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	11.8848	
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	9.6219	
165	Net Revenue Requirement		(Line 153)	511,289,79	
166	Facility Credits under Section 30.9 of the OATT		Attachment 5		
167	Transmission Incentive Credit		Attachment 7	5,291,83	
168	Interest on Network Upgrade Facilities		Attachment 5	4,690,56	
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	521,272,19	
	Network Service Rate				
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,03	
171	Rate (\$/MW-year)		(Line 169 / 170)	37,13	
172	Network Service Rate (\$/MW-year)		(Line 171)	37,13	

Shaded cells are inputs

Reference (FERC Form 1 reference, attachment, or instruction)

Projection

Projection

Notes

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

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

Calculated from historical data—no true-up

Lille	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544
5	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,309,902
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,309,902
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,400,427
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.715944
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.05966
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01377
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00275
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00197
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.17
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.08

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	\$644,667,952
	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	\$6,262,922 \$127,115,237 \$133,378,159
5	Interest on Network Upgrades	Attachment 5	\$4,690,561
6	Transmission Incentive Credit	Attachment 7	\$5,291,836
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$521,272,190
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,036
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$37.139324
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$3.094944
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.714218
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.142844
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.102031
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$8.93
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.25

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

			G	Sas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	
2	ADIT-281	Sch. 281 Below	(152,581,995)	(152,581,995)	0	0	0	
3	ADIT-283	Sch. 283 Below	(364,979,817)	(356,345,908)	0	(8,507,535)	(126,374)	
4	ADIT-190	Sch. 190 Below	833,392,628	804,724,812	165,361	0	28,502,455	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,405,067,983)	(1,528,660,219)	(767,419,511)	10,099,852	(119,088,105)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.6008%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		=	(767,419,511)	2,989,635	(10,940,061)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E))			A	ttachment 1a input>	(775,369,937)

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

Schedule ADIT-190

Schedule Al	DIT-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							
Employee Be	nefits						
287180	505.450 Accrued Payroll Taxes	5,921,455	0	0	0	5,921,455	Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182 LTIP - non current	5,719,086	0	0	0		Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200 Deferred Comp. Accrual - Cash Basis	2,021,585	0	0	0	2,021,585	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500 Severance Accrual - Cash Basis	642,883	0	0	0	642,883	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300 Pension/Retirement Accrual - Cash Basis	392,183	392,183	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	7,251,426	0	0	0	7,251,426	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580 Wasatch workers comp reserve	588.016	0	0	0	588.016	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150 FAS 112 Book Reserve - Post Employee Benefits	6,314,483	0	0	0		Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
							Accrued post-retirement liabilityies pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447	720.830 Western Coal Carr Ret Med Accrual	2,340,890	0	0	0	2,340,890	Mine to the Hunter plant.
287460	720.800 FAS 158 Pension Liability	21,722,235	21,722,235	0	0		Total unfunded pension liability as required under FAS 158.
	720.820 FAS 158 SERP Liability	14,277,015	14,277,015	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Deri	vatives:						The second secon
287336	730.120 FAS 133 Derivatives - Book Unrealized	4,206,646	4,206,646	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
	415.839 NonCurr Liab - Frozen MTM	13,152,939	13,152,939	0	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Li	abilities:						
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287051	705.340 RL Income Tax Deferral - CA	1,314,783	1,314,783	U	0	0	and reduced the federal income tax rate from 35% to 21%.
007050			50.400				Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Idaho customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287052	705.341 RL Income Tax Deferral - ID	58,420	58,420	U) 0	0	reduced the federal income tax rate from 35% to 21%. Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287053	705.342 RL Income Tax Deferral - OR	3,022,944	3,022,944	0	0	0	reduced the federal income tax rate from 35% to 21%. Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287055	705.344 RL Income Tax Deferral - WA	2,298,082	2,298,082	0	0	0	rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	661.064	661.064	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
	705.347 RL - Protected PP&E EDIT Amortization - ID	1.634.632	1.634.632				Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.
287064	705.349 RL - Protected PP&E EDIT Amortization - UT	17,065,239	17.065.239	0		0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
		,	,,,,,,	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT
287065	705.350 RL - Protected PP&E EDIT Amortization - WA	3,924,768	3,924,768	0	0	0	amortization for return to Washington customers pursuant to regulatory order. Regulatory liability established to record the deferral of protected property related EDIT
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	8,912,729	8,912,729	0	0	0	amortization for return to Wyoming customers pursuant to regulatory order.
007444							Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287111	705.287 RL - Protected PP&E EDIT - CA	8,442,608	8,442,608	0	0	0	35% to 21%.

						Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded
287112	705.288 RL - Protected PP&E EDIT - ID	21,413,484	21,413,484	0		as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%
20/112	705.200 RL - Plotected PP&E EDIT - ID	21,413,404	21,413,404	U	0 0	Regulatory liability established to defer Oregon's portion of protected property related EDIT
						recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287113	705.289 RL - Protected PP&E EDIT - OR	93,999,686	93,999,686	0	0 0	35% to 21%.
						Regulatory liability established to defer Washington's portion of protected property related EDIT
287114	705.290 RL - Protected PP&E EDIT - WA	23,003,360	23,003,360	0		recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
20/114	703.250 NE - Flotecieu FF &E EDIT - WA	23,003,300	23,003,300	0	0 0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT
						recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287115	705.291 RL - Protected PP&E EDIT - WY	53,333,824	53,333,824	0	0 0	35% to 21%.
						Regulatory liability established to defer Utah's portion of protected property related EDIT recorded
287116	705 292 RI - Protected PP&F FDIT - UT	165.384.067	165.384.067			as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
28/116	705.292 RL - Protected PP&E EDIT - UT	105,384,067	165,384,067	U	0 0	21%. Regulatory liability established to defer California's portion of non-protected property related EDIT
						recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287121	705.294 RL - Non Protected PP&E EDIT- CA	723,151	723,151	0	0 0	35% to 21%.
						Regulatory liability established to defer Idaho's portion of non-protected property related EDIT
						recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287122	705.295 RL - Non Protected PP&E EDIT- ID	194,245	194,245	0	0 0	35% to 21%.
						Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate
287124	705.296 RL - Non Protected PP&E EDIT- WA	6 444 284	6,444,284	0	0 0	from 35% to 21%.
207 121	700.200 NE NONTROCOCCUT GE EDIT WY	0,111,201	0,111,201	•		Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT
						recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287125	705.297 RL - Non Protected PP&E EDIT- WY	13,062,075	13,062,075	0	0 0	35% to 21%.
287176	705.412 RL - Cholla Decommissioning - OR	2,257,941	2,257,941	0		Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413 RL - Cholla Decommissioning - UT	5,026,684	5,026,684	U	0 0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant. Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated
287184	705.605 RL OR Clean Fuels Program	608,482	608,482	0	0	entities, to be used to fund programs that benefit Oregon customers.
207 104	100.000 The one official Flogram	000,402	000,402	· ·	0	A regulatory liability with respect to the excess deferred income taxes associated with the effects of
						flow through from PP&E book/tax differences and other deferred items that do not have current
287188	100.121 RL Income Tax Property Flowthru	(62,227,765)	(62,227,765)	0	0 0	provision impacts.
						Regulatory liability established to account for the deferral of protected property-related EDIT for
287190	100.122 RL Income Tax Property Flowthru - PMI	1,071,308	1,071,308	0	0 0	PMI's portion of Bridger Coal Company fixed assets
						A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the
287191	705.280 RL Non-Property EDIT - CA	190,782	190.782	0	0	the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
20/131	100.200 NE NOIS TOPOTY EDIT - ON	130,702	150,702	•		A regulatory liability established with respect to the excess deferred income taxes associated with
						the non-property accumulated deferred income taxes allocable to Idaho resulting from the change
287192	705.281 RL Non-Property EDIT - ID	23,575	23,575	0	0 0	in the income tax rate.
						A regulatory liability established with respect to the excess deferred income taxes associated with
						the non-property accumulated deferred income taxes allocable to Washington resulting from the
287195	705.284 RL Non-Property EDIT - WA	326,187	326,187	0	0 0	change in the income tax rate.
						A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the
287196	705.285 RL Non-Property EDIT - WY	459.649	459.649	0	0 0	change in the income tax rate.
207 100	700.200 NE Non Topolly EST WY	100,010	100,010			A regulatory liability used to track future revenue associated with recoverable post-retirement
287198	320.279 RL FAS 158 Post-Retirement	2,662,212	2,662,212	0	0 0	welfare expenses.
						A regulatory liability with respect to the Washington decoupling mechanism.
287200	705.267 RL WA Decoupling Mechanism	493,787	493,787	0	0 0	
						Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all
287206	415.710 RL - WA Accelerated Depreciation	12,847,564	12,847,564	0	0 0	units at the Jim Bridger Plant and Colstrip Unit 4.
207200	THE	12,011,001	12,017,001	•		Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities
						(ESA collections from California offset by ESA program expenditures incurred) in a regulatory
287209	705.266 RL - Energy Savings Assistance (ESA) - CA	184,253	184,253	0	0 0	liability balancing account for California.
						Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to
007040	705.045 DI OB Disset Assess 5 Ve Ost 4 set	1,971,636	1,971,636			implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and
287212	705.245 RL - OR Direct Access 5 Yr Opt out	1,971,636	1,971,636	U	0 0	leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho
						customers from BPA (Bonneville Power Administration) under the Northwest Power Act where
287213	425.381 RL - BPA Balance Act - ID	331,664	331,664	0	0 0	qualifying customers receive a credit to their bill.
						This account is created to record a contra regulatory liability for Washington's share of the ARO
						regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this
287225	605.103 ARO/Regulatory Difference - Trojan - WA	7,769	7,769	0	0 0	contra account is that substantially all Trojan - related costs were disallowed in Washington;
287227	705.531 RL UT Solar Feed-in Tariff - NC	4,841,255	4,841,255	0		Regulatory liability established to record UT solar Feed in Tariff.
287230 287231	705.521 RL WY Def NPC - Noncurrent 705.519 RL WA Def NPC - Noncurrent	144,235 6.036,640	144,235 6.036.640	0		Regulatory liability established to record WY Def NPC. Regulatory liability established to record WA Def NPC.
201231	100.018 INE WA DELINE'S - NUIRUITEIR	0,030,040	0,030,040	U	0 0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon
287233	705.515 RL OR Def NPC - Noncurrent	3,568,090	3,568,090	0	0 0	pursuant to an energy cost adjustment mechanism.
						This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and
						intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance
287235	705.711 RL CA Def NPC - Noncurrent	207,029	207,029	0	0 0	instead of a debit balance, or vice versa.
						This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance
287237	705.755 RL - Noncurrent Reclass-Other	173,514	173,514	0	0	intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
20.201		170,014	170,014		Ŭ 0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California
287238	705.420 RL - CA GHG Allowance Revenue	1,255,621	1,255,621	0	0 0	greenhouse gas pollution emission allowances .
						Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered
287253	705.400 Reg Liab - OR Injuries & Damages Reserve	2,947,914	2,947,914			in excess of insurance claims incurred.
287257	705.453 Reg Liab - ID Property Insurance Reserve	246,666	246,666		0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered
287258	705.453 Reg Liab - ID Property Insurance Reserve 705.454 Reg Liab - UT Property Insurance Reserve	618,034	618,034	0	0	in excess of insurance claims incurred. Regulatory liability used to record the Utah allocation of storm-related property damage recovered
201230	100.707 109 Liab - 01 Floperty insulative neserve	010,034	010,034	U	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage
287259	705.455 RL - Property Insurance Reserve - WY	182,821	182,821	0	0 0	recovered in excess of insurance claims incurred.
287262	100.100 RL ITC	216,878	216,878	0	0 0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
						Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax
287268	415.706 RL - 50% Bonus Tax Depreciation - WY	79,333	79,333	0	0 0	depreciation.

					į į			Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received
287271 70	05.336 RL -	Sale of RECs - UT	407,714	407,714	0	0	0	by the Company.
		0.1. (DE0. 199)		40.700				Regulatory Liability established to track the difference between REC revenue included in rates and
287272 70	05.337 RL -	Sale of RECs - WY	46,788	46,788	0	0	C	Wyoming's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included in rates and
287274 70	05.261 RL -	Sale of RECs - OR	31,065	31,065	0	e e	C	Oregon's allocation of the actual REC revenue received by the Company.
287284 61	10.147 Reg	Liability-Other - Balance Reclass	1,775,948	1,775,948	0	0	C	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287299 70	05.265 RL -	OR Energy Conservation Charge	916,940	916,940	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
					ĺ		_	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances,
287304 61	10.146 OR F	Reg Asset/Liab Cons	(110,107)	(110,107)	0	1 0	C	which are then amortized into book income per approved rate order or tariff.
287312 10	05.402 ARO	Reg Liabilities	23,158,861	23,158,861	į e		0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
201012	00.102 7410	7 Tog Elabilitio	20,100,001	20,100,001				Regulatory liability established as a balancing account for a pass-through benefit to Idaho
					į į			customers from BPA (Bonneville Power Administration) under the Northwest Power Act where
287316 71	15.720 Reg	Liability - BPA Balancing Account - WA	78,080	78,080	0	J 0	C	qualifying customers receive a credit to their bill.
287374 10		T 100 T 100 T	1.394.941	1.394.941	i .			Regulatory liability established for flow-through accounting of income taxes required by the state of
	00.105 Incor	me Tax WA Flow-through	1,394,941 960,769	1,394,941	0	1 0	C	Washington on certain non-property related temporary book-tax differences. Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
207309 0	110.145 IXL= L	DOW Datatice	900,709	500,705	0	-	·	Regulatory liability to record benefits and administrative costs related to the California Alternative
287418 70	05.241 RL-	Alternative Rate for Energy Program - CARE - CA	149,487	149,487	0	٥	C	Rate for Energy, or CARE, program.
								Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
					ĺ /			representing future reclamation costs associated with the decommissioning of the Trojan Nuclear
287441 60	i05.100 Troja	an Decommissioning Cost-Regulatory Asset	1,291,592	1,291,592	0) 0	C	Plant that are in excess of those approved for recovery by regulatory authorities.
287445 61	10 142 BI	UT Home Energy LifeLine	437.540	437.540				Regulatory liability established to record revenues received from customers which are then granted
201440 6	10.142 KL -	o i nome Energy ElleEllie	437,540	437,540	0	1 0	C	to qualifying low income recipients through bill credits. Regulatory liability established to record revenues received from customers which are then granted
287453 61	10.143 RI -	WA Low Energy Program	(441,017)	(441,017)	0	C	0	to qualifying low income recipients through bill credits.
		v/ v	(1.1.,011)	(111,011)				Regulatory liability established to record revenues received from customers participating in the
								company's Blue Sky renewable energy program, which are then used to purchase renewable
287473 70	05.270 RL -	Blue Sky Program OR	576,854	576,854	0	0	C	energy certificates.
								Regulatory liability established to record revenues received from customers participating in the
287474 70	OF 274 P	Blue Sky Program WA	144,619	144,619				company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
28/4/4 /(05.2/1 RL -	Blue Sky Program WA	144,619	144,619	0	4	U	Regulatory liability established to record revenues received from customers participating in the
					ĺ /			company's Blue Sky renewable energy program, which are then used to purchase renewable
287475 70	05.272 RL -	Blue Sky Program CA	59,397	59,397	0	٥	C	energy certificates.
		7 V						Regulatory liability established to record revenues received from customers participating in the
					ĺ /			company's Blue Sky renewable energy program, which are then used to purchase renewable
287476 70	05.273 RL -	Blue Sky Program UT	1,752,102	1,752,102	0) 0	C	energy certificates.
					ĺ /			Regulatory liability established to record revenues received from customers participating in the
287477 70	06 274 DI	Blue Sky Program ID	30,111	30,111	i d			company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
201411 10	03.274 IXL=	blue Sky Flogram ib	30,111	30,111	0	-	·	Regulatory liability established to record revenues received from customers participating in the
					i i			company's Blue Sky renewable energy program, which are then used to purchase renewable
287478 70	05.275 RL -	Blue Sky Program WY	188,821	188,821	0	0 (C	energy certificates.
								Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
		Depreciation Decrease - OR	1,951,039	1,951,039	0	1 0	C	due to the implementation of new rates on January 1, 2014.
State Carryforw 287280 DTA		able Contribution Limit	162.070	163.970				Charitable contribution carryforward for state income tax purposes.
		g Loss Carryforward-State	163,970 67,160,666	67,160,666	<u> </u>	}		State net operating loss carryforward for state income tax purposes.
201401 1017	A Not Operating	g 2000 Oarrytorward-Otate	01,100,000	07,100,000		<u> </u>		Federal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA	A Federal Detri	iment of State NOL	(14,138,174)	(14,138,174)	0	0	0	carryforward.
287371 DT/	A 930.100 Oreg	gon BETC Credits	902,107	902,107	0	0	C	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
	A BETC Purcha A BETC Purcha		653,588 146,441	653,588 146,441	0	4 0	C	Oregon state income tax credit carryforward.
	A Idaho ITC Ca		17,327,170	17,327,170	0	1	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Idaho state income tax credit carryforward.
		x Credit Carryforward	260.437	260,437	Č	i č		Colorado state income tax credit carryforward.
		dit Carryforward	271,106	271,106	0	0		California state income tax credit carryforward.
oss Contingen	ncies							
287341 910	0.530 Injuri	ies & Damages Accrual - Cash Basis	63,013,313					
				63,013,313	0	0	C	Accrued liability established as a reserve for anticipated injury and damage expense.
					6	0		Insurance reserve established to accrue an estimate of the potential insurance receipts related to
287970 415		rance Reserve	(28,336,057)	63,013,313	0	0 0		Accrued liability established as a reserve for anticipated injury and damage expense. Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense.
sset Retiremer	nt Obligations		(28,336,057)	(28,336,057)	0	0	С	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense.
sset Retiremer 287339 105	nt Obligations 5.400 FAS				0	0 0	С	Insurance reserve established to accrue an estimate of the potential insurance receipts related to
sset Retiremer 287339 105	nt Obligations 5.400 FAS Assets:	i 143 ARO Liability	(28,336,057) 64,400,058	(28,336,057)	0	0 0	0	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Deferred tax account for difference between recognized vs. realized gains in compensation plan
sset Retiremer 287339 105 ther Deferred	nt Obligations 5.400 FAS Assets:		(28,336,057)	(28,336,057)	0) 0	0	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
287339 105 Other Deferred A 287215 910	nt Obligations 5.400 FAS Assets: 0.936 Reali	i 143 ARO Liability lized G/L Trading Sec	(28,336,057) 64,400,058 43,521	(28,336,057) 64,400,058	0) 0	0	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Regulatory liability used to record the California allocation of storm-related property damage
287339 105 Other Deferred A 287215 910 287754 705	nt Obligations 5.400 FAS Assets: 0.936 Reali	i 143 ARO Liability lized G/L Trading Sec Liability - Property Insurance Reserve - CA	(28,336,057) 64,400,058 43,521 115,912	(28,336,057) 64,400,058 0 115,912	0	0 0	43,521	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287339 105 Other Deferred A 287215 910	nt Obligations 5.400 FAS Assets: 0.936 Reali	i 143 ARO Liability lized G/L Trading Sec	(28,336,057) 64,400,058 43,521	(28,336,057) 64,400,058	0	0 0	43,521	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred. Valuation allowance against state income tax credits that may not be realized before they expire.
287339 105 ther Deferred A 287215 910 287754 705	nt Obligations 5.400 FAS Assets: 0.936 Reali	i 143 ARO Liability lized G/L Trading Sec Liability - Property Insurance Reserve - CA	(28,336,057) 64,400,058 43,521 115,912	(28,336,057) 64,400,058 0 115,912	0 0 0 0	0 0 0	43,521	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred. Valuation allowance against state income tax credits that may not be realized before they expire. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the
287215 910 287754 705 287100	nt Obligations 5.400 FAS Assets: 0.936 Reali 5.450 Reg Value	i 143 ARO Liability lized G/L Trading Sec Liability - Property Insurance Reserve - CA atton Allowance for State Credit DTA	(28,336,057) 64,400,058 43,521 115,912	(28,336,057) 64,400,058 0 115,912	0		43,521	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred. Valuation allowance against state income tax credits that may not be realized before they expire.
287215 910 287754 705 287179 910	nt Obligations 5.400 FAS Assets: 0.936 Reali 5.450 Reg Value	i 143 ARO Liability lized G/L Trading Sec Liability - Property Insurance Reserve - CA	(28,336,057) 64,400,058 43,521 115,912 (12,145,909)	(28,336,057) 64,400,058 0 115,912 (12,145,909)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0	43,521 C	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred. Valuation allowance against state income tax credits that may not be realized before they expire. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholia U4 closure.
sset Retiremer 287339 105 ther Deferred J 287215 910 287754 705 287100 287179 910 287181 205	nt Obligations 5.400 FAS Assets: 0.936 Reali 5.450 Reg Valua 0.535 Klam 5.201 Inver	lized G/L Trading Sec Liability - Property Insurance Reserve - CA atton Allowance for State Credit DTA nath Settlement Obligation ntory Reserve - Cholla Unit 4	(28,336,057) 64,400,058 43,521 115,912 (12,145,909) 8,113,578 1,501,308	(28,336,057) 64,400,058 0 115,912 (12,145,909) 8,113,578 1,501,308	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		43,521 C	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred. Valuation allowance against state income tax credits that may not be realized before they expire. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Liability account established to record liquidated damages payable to Peabody Coal due the
sset Retiremer 287339 105 ther Deferred J 287215 910 287754 705 287100 287179 910 287181 205	nt Obligations 5.400 FAS Assets: 0.936 Reali 5.450 Reg Valua 0.535 Klam 5.201 Inver	itad ARO Liability lized G/L Trading Sec Liability - Property Insurance Reserve - CA atton Allowance for State Credit DTA	(28,336,057) 64,400,058 43,521 115,912 (12,145,909) 8,113,578	(28,336,057) 64,400,058 0 115,912 (12,145,909) 8,113,578	0 0 0 0 0 0 0 0 0		43,521 C	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred. Valuation allowance against state income tax credits that may not be realized before they expire. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholia U4 closure. Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholia U1til 4 in 2020.
sset Retiremer 287339 105 287439 105 287215 910 287215 910 287754 705 287100 287179 910 287181 205 287182 505	nt Obligations 5.400 FAS Assets: 0.936 Reali 5.450 Reg Value 0.535 Klam 5.201 Inver 5.105 Liqui	ized G/L Trading Sec Liability - Property Insurance Reserve - CA ation Allowance for State Credit DTA nath Settlement Obligation ntory Reserve - Cholia Unit 4 idated Damages - Cholia Unit 4	(28,336,057) 64,400,058 43,521 115,912 (12,145,909) 8,113,578 1,501,308 4,820,466	(28,336,057) 64,400,058 0 115,912 (12,145,909) 8,113,578 1,501,308 4,820,466	0 0 0		43,521 C	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred. Valuation allowance against state income tax credits that may not be realized before they expire. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Choila U4 closure. Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC
287215 910 287754 705 287179 910 287181 205	nt Obligations 5.400 FAS Assets: 0.936 Reali 5.450 Reg Value 0.535 Klam 5.201 Inver 5.105 Liqui	lized G/L Trading Sec Liability - Property Insurance Reserve - CA atton Allowance for State Credit DTA nath Settlement Obligation ntory Reserve - Cholla Unit 4	(28,336,057) 64,400,058 43,521 115,912 (12,145,909) 8,113,578 1,501,308	(28,336,057) 64,400,058 0 115,912 (12,145,909) 8,113,578 1,501,308	0 0 0 0 0 0 0		43,521 C	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred. Valuation allowance against state income tax credits that may not be realized before they expire. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
sset Retiremer 287339 105 287439 105 287215 910 287215 910 287754 705 287100 287179 910 287181 205 287182 505	nt Obligations 5.400 FAS Assets: 0.936 Reali 5.450 Reg Value 0.535 Klam 5.201 Inver 5.105 Liqui	ized G/L Trading Sec Liability - Property Insurance Reserve - CA ation Allowance for State Credit DTA nath Settlement Obligation ntory Reserve - Cholia Unit 4 idated Damages - Cholia Unit 4	(28,336,057) 64,400,058 43,521 115,912 (12,145,909) 8,113,578 1,501,308 4,820,466	(28,336,057) 64,400,058 0 115,912 (12,145,909) 8,113,578 1,501,308 4,820,466	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		43,521 C	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred. Valuation allowance against state income tax credits that may not be realized before they expire. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Choita U4 closure. Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected
sset Retiremer 287339 105 ther Deferred I/ 287215 910 287754 705 287100 287179 910 287181 205 287183 425 287199 22	nt Obligations 5.400 FAS Assets: 0.936 Reali 5.450 Reg Value 0.535 Klam 5.201 Inver 5.105 Liqui 5.160 Leas	ized G/L Trading Sec Liability - Property Insurance Reserve - CA attion Allowance for State Credit DTA nath Settlement Obligation ntory Reserve - Cholla Unit 4 idated Damages - Cholla Unit 4 se Liability (Operating Lease)	(28,336,057) 64,400,058 43,521 115,912 (12,145,909) 8,113,578 1,501,308 4,820,466 2,673,016	(28,336,057) 64,400,058 0 115,912 (12,145,909) 8,113,578 1,501,308 4,820,466	0 0 0 0 0 0 0		43,521 0 0 0 0 0 0	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred. Valuation allowance against state income tax credits that may not be realized before they expire. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Choila U4 closure. Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
sset Retiremer 287339 105 287339 105 287215 910 287215 910 287754 705 287100 287199 910 287181 205 287182 505 287183 425 287199 22 287211 44	nt Obligations 5.400 FAS	ized G/L Trading Sec Liability - Property Insurance Reserve - CA atton Allowance for State Credit DTA nath Settlement Obligation ntory Reserve - Cholla Unit 4 idated Damages - Cholla Unit 4 se Liability (Operating Lease)	(28,336,057) 64,400,058 43,521 115,912 (12,145,909) 8,113,578 1,501,308 4,820,466	(28,336,057) 64,400,058 0 115,912 (12,145,909) 8,113,578 1,501,308 4,820,466 2,673,016 (40,763) 350,057	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		43,521 0 0 0 0 0 0	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred. Valuation allowance against state income tax credits that may not be realized before they expire. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Choita U4 closure. Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected
sset Retiremer 287339 105 ther Deferred I/ 287215 910 287215 287754 705 287100 287181 205 287182 505 287183 425 287199 22 287211 42 287211 42 287211 42 287214 42 287214 42	nt Obligations 5.400 FAS Assets: 0.936 Reali 5.450 Reg Valui 0.535 Klam 5.201 Inver 5.105 Liqui 5.160 Leas 20.101 Bad i 25.226 Defe	ized G/L Trading Sec Liability - Property Insurance Reserve - CA ation Allowance for State Credit DTA nath Settlement Obligation ntory Reserve - Cholla Unit 4 idated Damages - Cholla Unit 4 se Liability (Operating Lease) Debt pred Revenue - Other pred Revenu	(28,336,057) 64,400,058 43,521 115,912 (12,145,909) 8,113,578 1,501,308 4,820,466 2,673,016 (40,763) 350,057 70,462	(28,336,057) 64,400,058 0 115,912 (12,145,909) 8,113,578 1,501,308 4,820,466 2,673,016 (40,763) 350,057 70,462	0 0 0 0 0 0 0 0 0 0 0		C C C C C C C C C C C C C C C C C C C	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred. Valuation allowance against state income tax credits that may not be realized before they expire. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholia U4 closure. Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholia Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners.
sset Retiremer 287339 105 ther Deferred I/ 287215 910 287215 287754 705 287100 287181 205 287182 505 287183 425 287199 22 287211 42 287211 42 287211 42 287214 42 287214 42	nt Obligations 5.400 FAS Assets: 0.936 Reali 5.450 Reg Valui 0.535 Klam 5.201 Inver 5.105 Liqui 5.160 Leas 20.101 Bad i 25.226 Defe	ized G/L Trading Sec Liability - Property Insurance Reserve - CA atton Allowance for State Credit DTA nath Settlement Obligation ntory Reserve - Cholla Unit 4 idated Damages - Cholla Unit 4 se Liability (Operating Lease)	(28,336,057) 64,400,058 43,521 115,912 (12,145,909) 8,113,578 1,501,308 4,820,466 2,673,016 (40,763) 350,057	(28,336,057) 64,400,058 0 115,912 (12,145,909) 8,113,578 1,501,308 4,820,466 2,673,016 (40,763) 350,057	0 0 0 0 0 0 0 0 0 0		C C C C C C C C C C C C C C C C C C C	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred. Valuation allowance against state income tax credits that may not be realized before they expire. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASE 42. Accrued liability setablished to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners.
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sset Retiremer 287339 105 ther Deferred J 287215 910 287754 705 287100 287181 205 287182 505 287183 425 287199 22 287199 22 287191 42 287211 42 287216 6 287219 7	nt Obligations Character 4,400 FAS Assets: 0.936 8,5450 Reg 5,450 Reg 5,450 Reg 5,450 Reg 5,5450 Reg 5,105 Klam 5,105 Liqui 5,106 Leas 20,101 Bad 10,22 Leas 20,101 Trap 10,545 Control 10,571 Trap 15,810 Chet	ized G/L Trading Sec Liability - Property Insurance Reserve - CA atton Allowance for State Credit DTA atton Allowance for State Credit DTA atton Allowance To State Credit DTA atton Allowance To State Credit DTA atton Allowance for State Credit DTA atton Allowance for State Credit DTA atton Allowance for State Credit DTA atton Allowance To State Credit DTA atton Allowance To State Credit DTA atton Allowance To State Credit DTA between Cholia Unit 4 atton Allowance To State Credit DTA atton Allowance To State Cred	(28,336,057) 64,400,058 43,521 115,912 (12,145,909) 8,113,578 1,501,308 4,820,466 2,673,016 (40,763) 350,057 70,462 1,697,901 57,874	(28,336,057) 64,400,058 0 115,912 (12,145,909) 8,113,578 1,501,308 4,820,466 2,673,016 (40,763) 350,057 70,462 1,697,901 57,874	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		C C C C C C C C C C C C C C C C C C C	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred. Valuation allowance against state income tax credits that may not be realized before they expire. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholia U4 closure. Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholia Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
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sset Retirement 287339 105 287339 105 287215 910 287754 705 287100 287178 910 287181 205 287182 505 287183 425 287219 42 287211 42 287212 60 287219 7' 287240 66 287241 66 287241 66	nt Obligations 5 400 FAS 5 400 FAS Assets: 9.936 Real Real 5.450 Reg Valui Valui 0.535 Klam 5.201 Inver 5.105 Liqui 5.100 Leas 220.101 Bad 225.226 Defe 102.45 Cont 05.715 Trappin 15.810 Cheř 05.301 Envir 05.302 Envir	ized G/L Trading Sec Liability - Property Insurance Reserve - CA atton Allowance for State Credit DTA atton Allowance for State Credit DTA atton Allowance To State Credit DTA atton Allowance To State Credit DTA atton Allowance for State Credit DTA atton Allowance for State Credit DTA atton Allowance for State Credit DTA atton Allowance To State Credit DTA atton Allowance To State Credit DTA atton Allowance To State Credit DTA between Cholia Unit 4 atton Allowance To State Credit DTA atton Allowance To State Cred	(28,336,057) 64,400,058 43,521 115,912 (12,145,909) 8,113,578 1,501,308 4,820,466 2,673,016 (40,763) 350,057 70,462 1,697,901 57,874	(28,336,057) 64,400,058 0 115,912 (12,145,909) 8,113,578 1,501,308 4,820,466 2,673,016 (40,763) 350,057 70,462 1,697,901 57,874	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		43,521 C C C C C C C C C C C C C C C C C C C	Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred. Valuation allowance against state income tax credits that may not be realized before they expire. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued filability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Accrued final reclamation expenditures for the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.

					Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab	272,073	272,073	0	(0 enhancement.
					Accrued liability used to signing bonuses from credit card providers that are deferred until such
					time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to
287297 505.155 Deferred Revenue	3,457	3,457	0	(0 the credits.
					The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M or
287298 205.210 ERC Impairment Reserve	501,567	501,567	0	(0 emission reduction credit.
287321 100.100 ITC	814,433	814,433	0		Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
					Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably ov
287337 715.105 MCI F.O.G. Wire Lease	137,426	137,426	0	(0 the annual service agreement period.
					Accrued liability for refundable cash deposits received from customers who wish to reserve
					transmission line services. These deposits are fully refundable. The deposits are recognized as
287338 415.110 Transmission Service Deposit	165.361	0	165,361		0 income when the service contract is fulfilled.
					Accrued liability established to reserve for accounts receivable for which collection is not expected
287340 220,100 Bad Debts Allowance - Cash Basis	4.598.991	4.598.991	0		ol ol .
287354 505.150 Miscellaneous Current & Accrued Liability	638,793	638,793	0		Miscellaneous accrued liabilities related to PacifiCorp.
287370 425.215 Unearned Joint Use Pole Contract Revenue	735,742	735,742	0	(O Accrued liability for prepaid rents on company owned utility poles.
					Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391 425.320 N Umpqua Settlement Agreement	5.526.104	5.526.104	0		0 enhancement.
	-77				Accrued liability associated with the acceptance of the Bear River FERC license for various
287392 425.120 Bear River Settlement Agreement	4.112.909	4.112.909	0		0 settlement obligations.
	, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,			Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp w
287393 425.110 Tenant Lease Allowances	22.911	22,911	0		0 be amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	449,676	449,676	0		O Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417 605.710 Reverse Accrued Final Reclamation	655,590	655,590	0		Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430 505.125 Accrued Royalties	3,530,502	3,530,502	0		Accrued liability for royalty payments to the Mineral Management Service on coal production.
*	.,,,,,,,				Deferred tax account represents the difference between book income capitalized to inventory and
287482 205.025 Fuel Cost Adjustment	1.653.301	1.653.301	0		0 taxable income from Bridger coal.
287807 Non-curr def fed tax cor ben of int	295,790	295,790	0		0 Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	(10,285)	(10,285)	0		Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int	63,946	63,946	0	(Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	(2,221)	(2,221)	0	(0 Non-current state benefit of interest on uncertain positions.
Rounding	(4)	(4)	0	(0
Subtotal - p234	777,003,313	745,994,607	165,361	(30,843,345
Less FASB 109 Above if not separately removed	(58,730,205)	(58,730,205)	0	(0
Less FASB 106 Above if not separately removed	2,340,890	0	0	(2,340,890
Total	833,392,628	804.724.812	165.361	(0 28,502,455
			,		

- Instructions for Account 190:

 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to 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

A	В	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(152,581,995)	(152,581,995)	0	0		Depreciation on pollution control facilities.
Rounding	0	0	0	0	0	
Subtotal - p275	(152,581,995)	(152,581,995)	0	0	0	
Less FASB 109 Above if not separately removed	0	0	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(152,581,995)	(152,581,995)	0	0	0	

- 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	${f G}$
		Gas, Prod,				
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 282						
						Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code
287605 105.147 §1031 Exchange	(111,999)	(111,999)	0	0		0 Section 1031, otherwise knows as a "like-kind exchange."
287599 105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,267,298)	(4,267,298)	0	0		0 Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
						Book-tax difference for the capitalization and depreciation of legal fees associated with the re-
287766 610.101 Amortization NOPAs 99-00 RAR	46,214	46,214	0	0		0 licensing of specific hydro generation facilities.

207610	10E 402	ABO Removal Costs	(DE EGO DEO)	(2E EGO 2EO)	0			Description lightlifts related to removel costs
287610 287605	105.403	ARO Removal Costs Avoided Costs	(25,568,359)	(25,568,359)	0	0		Regulatory liability related to removal costs. Book-tax basis difference for the capitalization of interest for income tax purposes.
201003	100.142	Avoided Gosta	201,300,730	201,300,730	•			Book-tax basis difference for the capitalization of interest for income tax purposes specifically
287704	105.143	Basis Intangible Difference	(928,644)	0	0	(928,644)		related to hydro-relicensing costs transferred to plant-in-service.
287605	105.120	Book Depreciation	2,889,388,103	2,889,388,103	0	0		Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	14,527,147	14,527,147	0	0		Book-tax difference related to land sales.
								Book-tax basis difference related to test energy revenues which are received/earned for power
287605	105.146	Capitalization of Test Energy	5,063,745	5,063,745	0	0	(produced by generating plants during the construction period and sold or used by the utility.
287605	105.137		(21,919,053)	(21,919,053)	0	0		Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	25,858,104	25,858,104	0	0	(Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0		Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605		Direct Assignment: Transmission Fixed Assets	1,303,133	771,672,111	(771,672,111)	0		PowerTax Report #257: Transmission Book Allocation Group.
287605		Direct Assignment: Intangible Fixed Assets	0	32 883 039	(111,012,111)	0	(32 883 039	PowerTax Report #257: Intangible Book Allocation Group.
287605		Direct Assignment: General Fixed Assets	0	114,761,204	0	0	(114,761,204	PowerTax Report #257: General Book Allocation Group.
				,,			(111)101)201	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,874)	(57,874)	0	0	(tax purposes.
								Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(117,740)	(117,740)	0	0	(
287605	105.130	Contribution in Aid of Construction	300,447,999	300,447,999	0	0		Book-tax basis difference related to contributions in aid of construction.
								Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
287605	105.175	Cost of Removal	(228,434,159)	(228,434,159)	0	0	(book purposes and are deductible for income tax purposes in the year paid and incurred.
								PacifiCorp will open a customer work order for construction of a capital project and capitalize
								various costs incurred on these utility-related projects (i.e., generation facilities, transmission and
								distribution facilities, mining operations and corporate operations) for book purposes. Projects with
								less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects
287224	145.020	CWIP Reserve	2,290,138	2,290,138	0	^		with capitalized costs are analyzed for potential recovery. For the amounts not expected to be
201224	140.000	OTTH NOSCITO	2,290,138	2,290,138	U	U		recovered, a reserve is established. CWIP Reserve. Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
								purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105.141	Debt AFUDC	(183,760,341)	(183,760,341)	0	0		interest on debt.
			(122,122,011)	(,,	· ·			Deferred tax balance associated with the protected property-related excess deferred income tax
287607	105 117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(3,285,976)	(3,285,976)	0	0	(balances for PMI's portion of Bridger Coal Company's fixed assets.
201001	100.117	Encos of Naternaking - Fixed Assets Fed Only - Fixin	(0,200,510)	(0,200,310)				Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
								that have been previously been paid by customers at a tax rate higher than the current tax rate and
								are probable of being refunded as the temporary book-tax differences reverse and the amount of
								tax benefits associated with fixed assets that have previously been flowed through to customers
								and are probable of recovery as the temporary book-tax differences reverse and result in higher
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(47,942,614)	(47,942,614)	0	0		taxable income as compared to book income.
								Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
						_		purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105.139	Equity AFUDC	(121,923,733)	(121,923,733)	0	0	(interest on debt.
007000	405.040	I hades Ballian along Obligation	(0.070.500)	(0.070.500)		•	,	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928 287605	425.310 105.125	Hydro Relicensing Obligation Tax Depreciation	(3,372,503)	(3,372,503)	U	0		North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605		Tax Fixed Asset Gain/Loss	(92,042,835)	(92,042,835)	U	0		Book-tax difference for tax depreciation. book-tax difference related to the disposition of capital assets.
207003	103.132	Tax Fixed Asset Galil/Loss	(92,042,033)	(92,042,000)	U	U		Tax adjustment to account for the difference between federal and state depreciation methodologies;
287605	105 129	Fixed Assets - State Modifications	19,536,031	0	0	19,536,031	(primarily resulting from states that have not adopted bonus depreciation.
			,			,		Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	(in the period paid and incurred for income tax purposes.
287929		Non-ARO Removal Costs	(253,754,340)	(253,754,340)	0	0	(Regulatory liability related to removal costs.
								PP&E book to tax differences for which the accumulated deferred income tax liability is expected to
286605	105.136	PP&E FIN 48 Balances	(383,923)	(383,923)	0	0	(be reversed upon audit by the Internal Revenue Service.
								Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
								developed software which are deductible in the period paid and incurred for income tax purposes.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	(These costs are capitalized for book purposes.
								Regulatory asset established to account for the cumulative GAAP to FERC timing difference in
								depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line
								over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of
286914	415 525	RA - Lease Depreciation - Timing Difference	(241,671)	(241,671)	0	0		the lease payment less accrued lease interest.
200314	710.020	Tot - Loade Depressauoti - Tilling Dilicience	(241,071)	(241,071)	U	U		PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
								(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore
287605	100.110	RA- Solar ITC Basis Adj Fixed Assets	(281,955)	(281,955)	0	0		creating basis differences between book basis and tax basis for the solar arrays.
20.000	.000	The state of the s	(201,000)	(201,000)	•	•		Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	180,057	0	0	0	180.057	income tax normalization rules.
								Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.160	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	4,087,239	0	4,087,239	0	(income tax normalization rules.
								Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605	105.131	Reclass to Pollution Control Facilities Depreciation	152,581,995	152,581,995	0	0	(account 281.
								Book-tax basis difference related to relocation reimbursements, which depending on whether or not
007005	405 110	D. link	00.400.5	00.100.00				the benefit of the relocation is for the benefit of the general public may or may not be taxable and
287605	105.140	Reimbursements	23,192,964	23,192,964	0	0		depreciable for income tax purposes.
287605	105 100	Popoire Deduction	(456,564,700)	(456,564,700)	_	^		Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes
20/005	105.122	Repairs Deduction	(400,004,700)	(400,004,700)	0	0		and for income tax purposes are deductible in the period they are paid and incurred. This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's
287221	415 033	RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0		decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
201221	710.500	NE - Conda-Carbon Decommissioning - ID	(250,254)	(200,204)	U	U		Regulatory liability established to account for the deferral of protected property-related EDIT for
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	3,285,976	3.285.976	0	0		PMI's portion of Bridger Coal Company fixed assets
			0,200,310	0,200,010	•	•		Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
								that have been previously been paid by customers at a tax rate higher than the current tax rate and
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(190,868,502)	(190,868,502)	0	0		are probable of being refunded as the temporary book-tax differences reverse and the amount of
287313		RL - Non-ARO Liability	253,754,340	253,754,340	0	0		Regulatory liability related to removal costs.
								Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915	425.155	ROU Asset (Operating Lease)	(2,685,664)	(2,685,664)	0	0	(842.

287605	105 123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157.570.922)	0	0		Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
201000	100.120	occ. 40 ta Adjustificiti: - Nepali Deduction	(101,010,022)	(101,010,022)	•	•	•	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
								arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287605	105.116	Solar ITC Basis Adjustment	(23,245)	(23,245)	0	0	0	between book basis and tax basis for the solar arrays.
								Book-tax difference related to different methods for computing deductible periodic depletion for
287771	110.205	Tax Depletion-SRC	139,294	139,294	0	0	0	book and tax purposes.
								Book-tax difference related to relicensing cost for Klamath Dam.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	
	Rounding		12	12	0	0	0	
Subtotal - p2	75		(2,908,481,325)	(2,012,039,654)	(767,584,872)	18,607,387	(147,464,186)	
Less FASB 1	109 Above if	not separately removed	(187,582,526)	(187,582,526)	0	0	0	
Less FASB 1	106 Above if	not separately removed	0	0	0	0	0	
Total			(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	

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 E

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

PacifiCorp

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

Page	A	В	C	D	E	F	G
Part			Gas, Prod,				
Page 23		Total					
Fig. 28 April Process Proces			Related	Related	Related	Related	Justification
16.925							
15,971 1							
15-172				0	0		
15/11 Cortes Na - Der Creek Abandonment C				0	U		
29786 415.41 Corne RA - Deer Creek Abandonment - UT				0	U		
18746				U	U		
## 15.296 #15.				U	U		
28750 415.425 Contra RA - UMWA Persion				0	U		
1,108,405 1,108,405 1,108,405 1,108,405 0 0	28/846 415.416 Contra RA - Deer Creek Abandonment - WY	812,598	812,598	U	U		
Contra regulatory asset of all the VA celebral concevey (emorization) and other adjustments to the UMWA pension in UMWA pens	2070EO 44E 42E Centre DA LIMIMA Dension	4 460 402	1 100 100	0			
287855 415.42 Contra RA - LMWA Persion - WA 1990,706 1990,706 0 0 Obspeciation 1990,706 0 Obspeciation 1990,706 0 Obspeciation 1990,706 0 Obspeciation 1990,706 1990,707	287850 415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	U	U		
1,000 1,00							
289825 415.726 Contra RA - Chola L4 Cleaure OR 186.067 0 0 Chola L4 Regulatory asset established to account for the estimate of unrecoverable amounts in the contra regulatory asset established to account for the estimate of unrecoverable amounts in the contra regulatory asset established to account for the estimate of unrecoverable amounts in the contra regulatory asset established to account for the estimate of unrecoverable amounts in the contra regulatory asset established to account for the estimate of unrecoverable amounts in the contra regulatory asset established to account for the estimate of unrecoverable amounts in the contra regulatory asset established to account for the estimate of unrecoverable amounts in the contra regulatory asset established to account for the estimate of unrecoverable amounts in the contract of the con	2070EE 44E 424 Centre DA LIMIMA Dension IMA	1 000 706	1 000 706	0			
186067 186067 0 0 Chola L4 Regulatory seaset - CR	207000 410.421 Contra RA - UNIVA PERSION - WA	1,990,700	1,990,700	U	U		
28622 415.72 Contra RA - Cholia UA Closure UT 314.591 314.591 0 0 0 Contra rapylatory asset established to account for the estimate of unrecovershele amounts in the Contra RA - Cholia UA Closure WAFERC 556.300 556.300 0 Contra repulsiony asset established concount for the estimate of unrecovershele amounts in the Contra RA - Cholia UA Closure WAFERC 556.300 0 Contra repulsiony asset established concount for the estimate of unrecovershele amounts in the Contra RA - Cholia UA Closure WAFERC 556.300 0 Contra RA - Cholia UA Closure WAFERC 556.300 0 Contra RA - Cholia UA Closure WAFERC 556.300 0 Contra RA - Cholia UA Regulatory asset established for RA - RA - Closure WAFERC 556.300 0 Contra RA - Cholia UA Regulatory asset established or RA - RA - Closure Plant RA - Cholia UA Closure WAFERC 556.300 0 Contra RA - Cholia UA Regulatory asset established or RA - RA - Closure WAFERC 556.300 0 Contra RA - Cholia UA Regulatory asset established or RA - RA - Closure WAFERC 556.300 0 Contra RA - Cholia UA Regulatory asset established or RA - RA - Closure WAFERC 556.300 0 Contra RA - Cholia UA Regulatory asset established or RA - RA - Closure WAFERC 556.300 0 Contra RA - Cholia UA Regulatory asset established or RA - RA - Closure WAFERC RA - Closure	200025 445 739 Contro DA Challe II 4 Clasura OD	100.007	100.007	0			
286222 415.739 Cortor RA - Cholia LV Closure WI-FEC	200925 415.720 CONIII RA - CHOIII O4 CIOSII e OR	100,007	100,007	U	U		
268027	296026 415 720 Contro BA Cholle II 4 Cloques IIT	214 501	214 501	0	0		
28821 415.73 Contra RA - Chola UA Closure WAFERC 558.306 598.306 0 O Chola UA Regulatory asset ± WAFERC 104.574 0 Contra RA - Chola UA Closure WY 104.574 0 Contra RA - Chola UA Closure WY 104.574 0 Contra RA - Chola UA Closure WY 104.574 0 Contra RA - Chola UA Closure WY 104.574 0 Contra RA - Chola UA Closure WY 104.574 0 Contra RA - Chola UA Regulatory asset ± WY. Regulatory asset ±	200920 415.729 CONII ARA - CHOILE OF	314,391	314,391	U	U		
268927 415.73 Contra RA - Cholia U4 Ciosure WY	200004 445 734 Centre DA Chelle LI4 Cleause WA/FFDC	EEC 200	EEC 200	0			
288927 415,730 Contra RA - Cholla UR Glosure WY 104,574 104,574 0 0 Cholla UR Regulatory asset 2 WY.	286921 415.731 Contra RA - Cholia U4 Closure WA/FERC	550,300	550,306	U	U		
Regulatory asset established for the State of Oregon's undepreciated NBV for old meters replaced by AMI - OR	OCCOOR ALE TOO CONTROL DA Challe HA Channe MAY	404 574	404.574				
28793	200927 413.730 Contra RA - Choile 04 Closure W1	104,374	104,574	U	U	4	
Regulatory asset used to record the despreciation/accretion associated with FAS 143 asset	200020 445 426 DA 2020 CDC Maters Paylored by AMI CD	(2.064.000)	(2.064.000)	0			
287942 105.401 RA - ARO (61,990,559) (61,	200930 415.420 RA - 2020 GRC - Meters Replaced by AMI - OR	(3,964,990)	(3,964,990)	U	U		Description continued over 10 years.
Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such a foreign sequence of the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such a foreign sequence of the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such a foreign sequence of the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such a foreign sequence of the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such a foreign sequence of the program control of the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such a foreign sequence of the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as a foreign sequence of the pass-through benefit to Oregon customers from the BPA. Qualifying customers customers from the BPA. Qualifying customers from the pass from 20 for the pass through for energy to explain the form 20 for directed in the California share of Carbon Plant's end make a foreign customers from the General Carbon Plant's write off and sales proceeds of deferred the Gelfant of Carbon Plant's write off and sales proceeds of the California share of the deferral of Carb	297642 405 404 DA ADO	(61 000 EEO)	(61 000 EEQ)	0			
287911 415.899 RA - BPA Balancing Account - OR (1,919,561) (1,919,	267042 103.401 RA - ARO	(61,990,559)	(61,990,559)	U	U		
28791 415.695 RA - BPA Balancing Account - OR (1,919,561) (1,9							
## 415.822 RA - CA Mobile Home Park Conversion ## 54799 A - Carbon Decommissioning - CA ## 54799 A - Carbon Decommissioning - CA ## 54799 CA - Carbon Plant Decomm/Inventory ## 54799 CA - Carbon Plant Decomm/Inventory - CA ## 54799 CA - Carbon Plant Decomm/Inventory - CA ## 54799 CA - Carbon Plant Decomm/Inventory - CA ## 54799 CA - Carbon Plant Decomm/Inventory - CA ## 54799 CA - Carbon Plant Decomm/Inventory - CA ## 54799 CA - Carbon Plant Decomm/Inventory - WA ## 54799 CA - Carbon Pla	207044 445 600 DA BDA Balansing Assessmt OB	(4.040.564)	(4.040.564)	0			
287997 415.862 RA - CA Mobile Home Park Conversion (54.489) (64.489) 0 0 0 Dant's clutifity service.	267911 415.099 RA - BPA balancing Account - OR	(1,919,301)	(1,919,501)	U	U		
287994 415.929 RA - Carbon Decommissioning - CA (177,176)	297007 415 962 PA CA Mobile Home Park Conversion	(54.490)	(54.490)	0	0		
287994 415.929 R.A. Carbon Decommissioning - CA (177,176)	207997 415.002 RA - CA MODILE HOTTLE PAIR CONVERSION	(34,469)	(34,469)	U	U		
Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of of inventory from decommissioning. Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of one of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established for record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommismoning. Regulatory asset established for record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommismoning. Regulatory asset established for record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommismoning. Regulatory asset established for record WA's share of the deferr	297004 415 020 PA Carbon Decomplisationing CA	(177 176)	(177 176)	0	0		
287935 415.938 RA - Carbon Plant Decomm/Inventory (474,855) (474,855	20/394 415.929 RA - Carbon Decontribusioning - CA	(177,170)	(177,170)	U	U		
Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established for record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established for record Plant's write off and sales proceeds of inventory from decommissioni	297025 415 026 PA Carbon Plant Decemble Vision Plant Decemble Vision Plant Decemble Vision Plant Processing Vision Plant Proce	(474.955)	(474.955)	0	0		
28690 415.93 RA - Carbon Plant Decomm/Inventory - CA 12.797 12.797 0 0 0 Sales proceeds of inventory from decommissioning.	201933 413.930 TA * Carbon Frank Decomminwentory	(474,033)	(474,000)	U			
Regulatory asset established for record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to account for the estimate of recoverable amounts of depreciation Regulatory asset established to account for the estimate of recoverable amounts of depreciation Regulatory asset established to account for the estimate of recoverable amounts related to the Regulatory asset established for California's share of unrecoverable amounts related to the Regulatory asset established for California's share of unrecoverable amounts related to the Regulatory asset established for California's share of unrecoverable amounts related to the Regulatory asset established for California's share of unrecoverable amounts related to the Regulatory asset established for California's share of unrecoverable amounts related to the Regulatory asset established for California's share of unrecoverable amounts related to the Regulatory asset established for California's share of unrecoverable amounts related to the Regulatory asset established for California's share of unrecoverable amounts related to the Regulatory asset established for California's share of unrecoverable amounts related to the Regulatory asset established for California's share of unrecoverable amounts related to the Regulatory asset established for recoverable amounts related to the Regulatory asset established for recoverable amounts related to the Regulatory asset established for recoverable amounts related to the Regulatory asset established for recov	286001 415 938 PA - Carbon Plant Decomm/Inventory - CA	12 707	12 707	0	0		
28690 415.937 RA - Carbon Plant Decomm/Inventory - WA 68,301 68,301 0 0 0 Sales proceeds of inventory from decommissioning.	200301 410.330 104 - Garbon Flant Decomment of Control	12,737	12,737	•			Pagulatory asset established to record WA's share of the deferral of Carbon Plant's write off and
Regulatory asset established to record W7's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from the estimate of recoverable amounts of depreciation of sales proceeds of inventory from decommendation of the estimate of recoverable amounts of depreciation of sales proceeds of inventory from the estimate of recoverable amounts of depreciation of sales proceeds of inventory from the estimate of recoverable amounts of depreciation of soles proceeds of the Chola U4 closure of the U4	286000 415 937 RA - Carbon Plant Decomm/Inventory - WA	68 301	68 301	0	0		
28699 415.939 RA - Carbon Plant Decomm/Inventory - WY 128.650 128.650 0 0 0 sales proceeds of inventory from decommissioning.	200000 410.001 Tot - Oalborn lant Decommentery - WA	00,001	00,001	•			
Regulatory asset established to account for the estimate of recoverable amounts of depreciation of the destinate of recoverable amounts related to the Cholla U-L closure. Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U-L closure. Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant. Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant. Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant. Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant. Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant. Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant. Regulatory asset established for recoverable of costs related to the Center of Section of S	286899 415 939 RA - Carbon Plant Decomm/Inventory - W/V	128 650	128 650	0	0		
286931 415.724 RA - Cholla U4 - Tax Flowthrough (232,431)	200035 410.000 Tot - Garbon Flant Decommentery - WI	120,000	120,000	•			Pagulatory asset established to account for the estimate of recoverable amounts of depreciation
Regulatory asset established to account for the estimate of recoverable amounts related to the	286031 A15 72A RA - Cholla LM - Tay Flowthrough	(232.431)	(232.431)	0	0		
286920 415.725 RA - Cholla U4 Closure (5,207,322) (5,207,322) (5,207,322) (0	200301 410.724 104 - Official 04 - Tax Flowing Graph	(202,401)	(202,401)				
Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant. Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant. Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant. Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant. Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant. Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant. Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant. Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant. Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant. Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant. Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant. Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant. Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant. Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant. Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant. Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant. Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant. Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant. Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant. Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant. Regulatory asset established for California's share	286020 415.725 RA - Cholla LM Closura	(5 207 322)	(5 207 322)	0	0		
286896 415.734 RA - Cholla Unrecovered Plant - CA (1,113,454) (1,113,454) 0 0 0 Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant. 286913 415.720 RA - Community Solar - OR (340,216) 0 0 Solar Program. 287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent (990,324) 0 0 Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC. Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho	200320 410.720 TV4 - Oriolla O4 Orosult	(0,207,022)	(0,201,022)	•	•		
286898 415.736 RA - Cholla Unrecovered Plant - WY (10,303,892) 0 0 Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant. 286913 415.720 RA - Community Solar - OR (340,216) 0 0 Solar Program. 287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent (990,324) 0 0 Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC - Regulatory asset established for recoverable for recoverable plant at the Cholla steam plant. 287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent 0 0 Regulatory asset established for recoverable of costs related to the C	286896 415 734 RA - Cholla Unrecovered Plant -CA	(1.113.454)	(1.113.454)	0	0		1 togalatory about obtaining the Cambridge of an electronic of plant at the Oriolla steam plant.
Regulatory asset established to account for the deferral of costs related to the Oregon Community 286913 415.720 RA - Community Solar - OR 287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent (340,216) 0 0 0 (990,324) 0 0 0 (990,324) 0 0 (990,324) 0 0 (Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC. (Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho				0	0		O Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant
286913 415.720 RA - Community Solar - OR (340,216) 0 0 O Solar Program. 287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent (990,324) 0 0 Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC. Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho	20000 10.00 101 Onicoversa Flant-YF	(10,000,032)	(10,000,032)	· ·			
287781 415.870 RA - Deferred Éxcess NPC - CA - Noncurrent (990,324) 0 0 0 Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC. Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho	286913 415 720 RA - Community Solar - OR	(340.216)	(340 216)	0	0		
Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho				0	0		
	Editor 101-Dolord Excess III O - OA - Information	(550,524)	(550,524)	U			
Lordon 10.002 10. Spinitod Encodering to the International Colored and Colored Encodering to the International Colored Encodering to the Colored Encodering Encodering to the	287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(5.852.410)	(5.852.410)	0	0		
	EU-000 110.002 101 DOIGHOU EA0030 HI O - 10 - HORMHORE	(0,002,410)	(0,002,410)	U		1	operation to an energy cost adjustment moontainsm.

				T	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho
287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent	(384,610)	(384,610)	0	(0 pursuant to an energy cost adjustment mechanism.
					Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(10,160,893)	(10,160,893)	0	(0 0
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,704,435)	(1,704,435)	0		Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming or pursuant to a power costs adjustment mechanism.
					Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	173,514	173,514	0		0 request for proposal for new generation. Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(9,355)	(9,355)	0	, (0 request for proposal for new generation.
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(37,374)	(37,374)	0	1	Regulatory asset/liability established to record funding for qualifying intervenors that are collected 0 from customers through California rates.
					Regulatory asset/liability established to record funding for qualifying intervenors that are collected
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(25,410)	(25,410)	0		0 0 from customers through Idaho rates. Regulatory asset/liability established to record funding for qualifying intervenors that are collected
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(518,986)	(518,986)	0		0 from customers through Oregon rates.
287861 415.857 RA - Deferred Overburden Costs - ID	(124,318)	(124,318)	0	,	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a 0 regulatory order.
287868 415.858 RA - Deferred Overburden Costs - WY	(349,800)	(349,800)	0		Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a 0 regulatory order.
201000 410.000 1V4 - Belefied Overbuilder 003/3 - W1	(040,000)	(043,000)			Regulatory asset established to record costs incurred for demand side management which are
					amortized according to guidelines established by each state regulatory jurisdiction.
287614 430.100 RA - Demand Side Management - Noncurrent	(47,254,175)	(47,254,175)	0		0 0
287981 415.920 RA - Depreciation Increase - Idaho	37,005	37,005	0	,	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due 0 to the implementation of new rates on January 1, 2014.
		51,555			Regulatory asset established to record Utah's share of the deferral of increased depreciation due
287982 415.921 RA - Depreciation Increase - Utah	(330,555)	(330,555)	0	-	0 to the implementation of new rates on January 1, 2014. Regulatory asset established to record Wyoming's share of the deferral of increased depreciation
287983 415.922 RA - Depreciation Increase - Wyoming 287576 430.110 RA - DSM Balance Reclass	(1,141,557)	(1,141,557)	0		0 due to the implementation of new rates on January 1, 2014.
287576 430.110 RA - DSM Balance Reclass	(960,769)	(960,769)	0		0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Regulatory asset account established to defer costs related to the California Emergency Services
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	152,215	152,215	0	, ,	0 Resiliency Programs.
					In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application
287840 415.410 RA - Energy West Mining	(68,829,223)	(68,829,223)	0	, ,	0 with the applicable state commissions.
287634 415.300 RA - Environmental Costs	(22,424,137)	(22,424,137)	0	,	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287591 415.301 RA - Environmental Costs - WA	567 207	567.207			Regulatory liability established for the portion of environmental remediation costs for which the
287591 415.301 RA - Environmental Costs - WA 287738 320.270 RA - FAS 158 Pension Liability	(105,617,137)	(105,617,137)	0	 	0 state of Washington does not allow deferred treatment. 0 Regulatory asset established to track the recoverable expenses associated with pension liability.
287739 320.280 RA - FAS 158 Post Retirement Liability	504,200	504,200	0		Regulatory asset established to track the recoverable expenses associated with post-retirement
201739 320.200 TOX - FAS 130 FOSt Netherite It Elability	304,200	304,200	-		0
286917 415.260 RA - Fire Risk Mitigation - CA	(3,396,997)	(3,396,997)	0	(0 Memorandum Account pursuant to Docket 19-05-042.
286933 415.655 RA - GHG Allocation - CA - Noncurrent	(390,628)	(390,628)	0	,	Regulatory asset established to record the purchase of California greenhouse gas pollution 0 emission allowances .
287597 415 703 RA - Goodnoe Hills Settlement - WY	(67.920)	(67.920)			Regulatory asset for the Wyoming allocated portion of a settlement associated with damages 0 sustained at the Goodnoe Hills generating plant.
287597 415.703 RA - Goodnoe Hills Settlement - WY 286905 415.530 RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	,	0 Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(2,006,416)	(2,006,416)	0	, ,	0 The book-tax difference resulting from this regulatory asset.
287571 415.702 RA - Lake Side Settlement - WY	(179,752)	(179,752)	0	i i	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages 0 sustained at the Lake Side generating plant.
					Regulatory asset established to record Wyoming's share of liquidating damages on outages at
287903 415.879 RA - Liquidation Damages - N2 - WY	(18,243)	(18,243)	0	,	Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 0 2013 Energy Cost Adjustment Mechanism (ECAM).
					SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result
287977 415.885 RA - Noncurrent Reclass - Other	(173,514)	(173,514)	0		0 in a credit balance.
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(472,387)	(472,387)	0		0 Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon
286910 415.200 RA - OR Transportation Electrification Pilot	(608,674)	(608,674)	0	(0 transportation electrification pilot programs.
286933 415.645 RA - Oregon OCAT Expense Deferral	(315,433)	(315,433)	0		Regulatory asset account established to record the difference between the amount of Oregon Corporate Activity Tax incurred and the amount already recovered from customers.
287942 430.112 RA - Other - Balance Reclass	(1.775.948)	(1.775.948)	0		Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
	(77777	V 1 - 17 - 17			Regulatory asset established to recover California's portion of a pension settlement that occurred in
286928 415.833 RA - Pension Settlement - CA	(119,548)	(119,548)	0		0 0 2018. Regulatory asset established to recover Washington's portion of a pension settlement that occurred
287583 415.826 RA - Pension Settlement - WA	(330,936)	(330,936)	0		0 in 2018.
287972 320.285 RA - Post Employment Costs	959,580	0	0	-	0 959,580 Regulatory asset established as an offset to the increase in post-employment obligations. Asset accrued for required debt, amortized for book purposes over the remaining life of the original.
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(833,168)	(833,168)	0	(0 issuance, or over the life of the new issuance if the original issuance was refinanced.
					Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was
287864 415.852 RA - Powerdale Decommissioning - ID	(1,984)	(1,984)			severely damaged by flooding and the related debris flow and is being removed rather than being
·		, , , ,	U		0 repaired. Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's
287858 415.676 RA - Preferred Stock Redemption - WY 287996 415.675 RA - Preferred Stock Redemption Loss - UT	(22,435) (65,102)	(22,435) (65,102)	0		0 0 portion of redemption cost. 0 Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's
287996 415.677 RA - Preferred Stock Redemption Loss - UT 287601 415.677 RA - Preferred Stock Redemption Loss - WA	(10,369)	(10,369)	0		0 Reg Asset established to record Washington's portion of stock redemption costs.
					Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
			0		energy deduis (RECs) included in rates and actual RECs for the washington jurisdiction.
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(160,282)	(160,282)	U	, ,	0
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent 287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(160,282)	(1,405,757)	0		Regulatory asset established for the noncurrent portion of costs incurred with an Oregon ophotovottaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established for the UT Solar incentive program costs.

287939 415.115 RA - Utah STEP Pilot Pr 287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol. 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other 287661 425.360 Hermiston Swap 287569 720.805 FAS 158 Funded Pensic 286909 720.815 FAS 158 Post-Retirement 286918 210.175 Prepaid - FSA O&M - Es 286919 210.170 Prepaid - FSA O&M - Es 287909 210.180 Prepaid Aircraft Mainten 287665 210.130 Prepaid Taxes - ID PUC 287665 210.130 Prepaid Taxes - Propert 287664 210.200 Prepaid Taxes - Propert 287664 210.200 Prepaid Taxes - Propert 287664 210.120 Prepaid Taxes - Propert 287665 210.130 Rogue River-Habitat Ent 287700 120.205 Trapper Mining Stock Be 287899 910.935 Def Comp Mark to Mark 287915 910.937 LTIP Mark to Mkt Gain/L 287965 415.836 Current Asset Frozen M 287492	e Reserve - OR ad Gain/Loss dion Asset ent Asset ast West ees mance C JC rty Tax FIN 48 JC Inhance Basis ket Gain/Loss - Income Statement Lloss WTM Credits - Non-Cash	(3,384,516) (4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004) (457,294) (69,425) (79,151) (49,913) (54,048) (88,939) (293,384) (5,115,741) (137,093) (73,388) (1,135,743) (369,250) (716,704) (2,729,473) (3,07,53) (365,071,741) (91,924) (93,9817)	0 0 (2,729,473) (30,753) (31) (356,437,832) (91,924)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	To record unrealized gains/losses from the long term incentive plan. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol- 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other 287661 425.360 Hermiston Swap 287661 425.360 Hermiston Swap 287669 720.805 FAS 158 Funded Pensic 286909 720.805 FAS 158 Funded Pensic 286919 210.175 Prepaid - FSA O&M - E 286919 210.170 Prepaid - FSA O&M - W 287669 210.180 Prepaid Aircraft Mainten 287909 210.195 Prepaid Surveyt Bond 287665 210.130 Prepaid Taxes - ID PUC 287664 210.200 Prepaid Taxes - Propert 286908 210.201 Prepaid Taxes - Propert 287664 210.100 Prepaid Taxes - Propert 287664 210.100 Prepaid Taxes - Propert 287664 210.100 Prepaid Taxes - Topert 287664 10.100 Prepaid Taxes - Topert 287665 10.130 Rogue River-Habitat End 287770 10.2005 Trapper Mining Stock Ba 287899 910.935 Def Comp Mark to Mark 287915 910.937 LTIP Mark to Mkt Gain/L 287965 415.836 Current Asset Frozen M 287695 415.836 Current Asset Frozen M 287695 10.100 Prepaid Taxes - Topert 287695 415.836 Current Asset Frozen M 287695 10.100 Prepaid Taxes - Topert 287695 415.836 Current Asset Frozen M 287695 10.100 Prepaid Taxes - Topert	e Reserve - OR ad Gain/Loss dion Asset ent Asset ast West ees mance C JC rty Tax FIN 48 JC Inhance Basis ket Gain/Loss - Income Statement Lloss WTM Credits - Non-Cash	(657,828) (4,088,908) (10,423,467) (657,828) (2,0443,357) (4,205,004) (457,294) (69,425) (79,151) (49,913) (54,048) (88,939) (293,384) (5,115,741) (3,391,794) (764,742) (137,093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (309,250) (71,7093) (309,250) (71,7093) (309,250) (71,7093) (309,250) (71,7093) (309,250) (71,7093) (309,250) (71,7093) (309,250) (71,7093)	(4,088,908) (4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004) (457,294) (69,425) (79,151) (49,913) (54,048) (88,939) (293,384) 0 0 (764,742) (137,093) (73,388) (1,135,743)	0	(3,391,794) 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	enerating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. Represents the funded pension asset under FAS 158. The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158. Prepald account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities. Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities. Prepaid account established to record prepaid surety bond costs that will be amortized ratably over the period of roprepaid membership fees, amortized for book purposes over a period of 12 months or less. Regulatory asset established for prepaid aircraft maintenance costs. Prepaid account established be prepaid water rights and water fees. Moved from 2014 account 137511. Accrued f
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287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other Hermiston Swap 287669 720.805 FAS 158 Funded Pensic 286909 720.815 FAS 158 Post-Retirement	e Reserve - OR ed Gain/Loss iion Asset ent Asset	(4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004)	(4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004)	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0	nemerating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by Pacificorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. Represents the funded pension asset under FAS 158. The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158. Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other Hermiston Swap 287661 425.360 Hermiston Swap 287699 720.805 FAS 158 Funded Pensic 286909 720.815 FAS 158 Post-Retirement	e Reserve - OR ed Gain/Loss iion Asset ent Asset	(4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004)	(4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004)	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. Represents the funded pension asset under FAS 158. Prepal daccount established to record prepaid operating and maintenance advance payments for
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other 425.960 Hermiston Swap 287569 720.805 FAS 158 Funded Pensic	e Reserve - OR ed Gain/Loss ion Asset	(4,088,908) (10,423,467) (657,828) (2,045,357)	(4,088,908) (10,423,467) (657,828) (2,045,357)	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. Represents the funded other Post-Employment Benefit Obligations (OPEB) asset, excluding
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other 287661 425.360 Hermiston Swap	e Reserve - OR ed Gain/Loss	(4,088,908) (10,423,467) (657,828)	(4,088,908) (10,423,467) (657,828)	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Ulah carrying charges to be recovered on Ulah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other 287661 425.360 Hermiston Swap	e Reserve - OR ed Gain/Loss	(4,088,908) (10,423,467) (657,828)	(4,088,908) (10,423,467) (657,828)	0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being semortized over the remaining life of the plant.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM	e Reserve - OR	0 (3,384,516) (4,088,908)	(3,384,516) (4,088,908)	0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM	e Reserve - OR	0 (3,384,516) (4,088,908)	(3,384,516) (4,088,908)	0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory asset established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized	e Reserve - OR	0 (3,384,516) (4,088,908)	(3,384,516) (4,088,908)	0 0 0 0	0 0 0 0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance	e Reserve - OR	(3,384,516)	(3,384,516)	0 0 0	0 0 0 0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory asset established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance	e Reserve - OR	(3,384,516)	(3,384,516)	0 0 0	0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se		0	0	0 0	0 0 0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se		0	0	0 0	0 0 0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory isolatily tayed for record the Oregon allocation of storm-related property damage
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se	Pettlement Loss CC - UT	0	(684,959)	0	0 0	0	nemerating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se		(22.,000)	(684,959)	0	0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol			(684,959)	0	0		generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me	Settlement Loss	(684,959)	1	0	0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me	i - MSP Deferral	(983,464)	(983,464)		0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017
287639 415.510 RA - WA Colstrip #3	Contamon	(1,204,592)	(1,204,392)	U	0	0	generating plant.
	- Inchanism	(1.254.592)	(1,254,592)	0	U	0	generating plant.
287939 415.115 RA - Utah STEP Pilot Pr		(1,077)	(1,077)	0	0	U	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrin #3
	rogram Balance Account	4,249,328	4,249,328	0	0		
	December Belleves Assessed						. , , ,
							Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287906 415.863 RA - UT Subscriber Sola	lar Program	(477,156)	(477,156)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program. To record a regulatory asset balancing account for the costs and collections of the Utah
287899 415.878 RA - UT Liquidation Dan	ımages	(111,869)	(111,869)	0	0	0	Bridger Unit4, Naughton Unit 1 and Unit 2.
286912 415.431 RA - Transportation Elec	ectrification Pilot - WA	(54,461)	(54,461)	0	0	0	transportation electrification pilot programs. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
				Ů	0		Pilot Program approved in September 2018 to record costs and collect fees connected to
286911 415.430 RA - Transportation Elec	ectrification Pilot - CA	76,022	76,022	0	0	n	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
287960 415.855 RA - Storm Damage Det	eferral - CA	(63,215)	(63,215)	0	0	0	recover \$545,000 of costs recorded related to a storm in California.
		, , ,	1 1				Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to
287927 100.110 RA - Solar ITC Basis Ad	diustment - Gross Un	(91,924)	(91,924)	U	U		ior tractumerende.
				0	0	0	between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.

Instructions for Account 283:

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

- ADIT items related only to Transmission are directly assigned to Column D
 ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to abor and not in Columns C & D are included in Column E
 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

			G	Sas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
4	ADIT-282	Sch. 282 Below	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	
2	ADIT-262 ADIT-281	Sch. 281 Below	(143,583,856)	(1,927,679,540)	(000,079,173)	10,010,700	(146,167,050)	
3	ADIT-283	Sch. 283 Below	(382,442,919)	(347,237,015)	0	(8,687,026)	564,847	
4	ADIT-190	Sch. 190 Below	760,699,650	734,406,559	561,449	(0,007,020)	25,731,642	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,629,242,901)	(1,684,093,852)	(806,117,724)	7,923,760		
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A	(=,==,= :=,== :)	(.,,	100.0000%	29.6008%		
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		-	(806,117,724)	2,345,495		
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E	Ξ)		(,	, , , , , ,	· · · · · · · · · · · · · · · · · · ·	(814,784,244)
9	Beginning of Year Total (Attachment 1)	. (-//(//(,		(767,419,511)	2,989,635	(10,940,061)	(775,369,937)
10	Appendix A, line 33 input	Line 8 for Projection a	and average of Lines 8 & 9	for True-Up	, , , , ,]`	(814,784,244)

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

00000.07.2		A	B Total	C Gas, Prod, Dist Or Other	D Transmission	E Plant	F Labor	G
Description		Form 1 Reference	Company	Related	Related	Related	Related	Justification
Account 190								
Employee Ber	enefits							
								Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020
		ccrued Payroll Taxes	3,085,569	0	0	0		CARES Act Section 2302.
287220	720.560 P	ension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
								Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp
		TIP - non current	6,376,812	0	0	C		employees.
287324	720.200 D	leferred Comp. Accrual - Cash Basis	2,134,413	0	0) (2,134,413	Non-qualified deferred compensation plan under IRC Subsection 409A.
								Severance accruals related to regular employment downsizing. Amounts contained in these
287326	720.500 S	everance Accrual - Cash Basis	784,322	0	0) (784,322	accounts represent accruals for both departing executives and rank and file employees.
007007	700 000 B		004.470					Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most
287327	720.300 P	ension/Retirement Accrual - Cash Basis	381,172	381,172	U	() (constituting payments made above the IRC Subsection 415 limitations.
287332	505.600 V	acation Accrual-Cash Basis (2.5 mos)	7,405,733				7 405 700	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
28/332	505.600 V	acation Accrual-Cash Basis (2.5 mos)	7,405,733	U	U	, C	7,405,733	Accrued liability for the expected claims related to workers compensation previously held by
287373	910.580 W	Vasatch workers comp reserve	546.673	0	0		E40 073	
		AS 112 Book Reserve - Post Employee Benefits	5.397.392	0	0			Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek. Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
		AS 158 SERP Liability	13.200.090	13,200,090	0			Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Deriv		AS 130 SERF Elability	13,200,090	13,200,030	U		, ,	Total Supplemental Executive Netheriteric Plant (SERF) Obligations, as required by FAS 130.
		lonCurr Liab - Frozen MTM	8,961,246	8.961.246	0	1	1	Non-current liability for frozen mark to market derivatives.
Regulatory Li		OHOUR END - 1 102CH WITH	0,301,240	0,301,240	•	,	,	Non-current liability for nozen mark to market derivatives.
regulatory En	iubilities.							Regulatory liability established to record the authorized plant closure costs for Jim Bridger and
287045	610 155 R	tL - WA - Plant Closure Costs	333.329	333.329	0		0	Colstrip Unit 4 pursuant to Docket UE-191024.
201010	010.100 11	L WY THIN GIOGRA GOOD	000,020	000,020	•			Regulatory liability established to record the authorized deferral of accelerated depreciation and
								reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal
287047	610 150 R	tL - Bridger Accelerated Depreciation & Reclamation - OR	894.814	894.814	0		0	delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
201011	010.100 11	E Shagar risosisratou Soprosiation a risosamation Ort	001,011	001,011	•			Regulatory liability established to record the deferral of accelerated depreciation and reclamation
								costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the
287048	705.425 R	tL - Bridger Accelerated Depreciation - WA	626.813	626.813	0	0	0	Jim Bridger Plant pursuant to Docket UE-191024.
								Regulatory liability established to record the giveback of excess funds collected from California
287049	705.352 R	tL - Klamath Dams Removal - CA	64,244	64,244	0	C	0	customers for Klamath River Dams Removal.
								Regulatory liability established to record the deferral of retail revenue for excess income taxes in
								rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287051	705.340 R	tL - Income Tax Deferral - CA	693,274	693,274	0	C	0	and reduced the federal income tax rate from 35% to 21%.
								Regulatory liability established to record the deferral of retail revenue for excess income taxes in
								rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287053	705.342 R	tL - Income Tax Deferral - OR	1,621,622	1,621,622	0	C	0	reduced the federal income tax rate from 35% to 21%.
								Regulatory liability established to record the deferral of retail revenue for excess income taxes in
								rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287055	705.344 R	tL - Income Tax Deferral - WA	2,194,452	2,194,452	0	C	0	and reduced the federal income tax rate from 35% to 21%.
								Regulatory liability established to record the deferral of retail revenue for excess income taxes in
								rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287056	705.345 R	tL - Income Tax Deferral - WY	201,039	201,039	0	C	0	and reduced the federal income tax rate from 35% to 21%.
								Regulatory liability established to record the deferral of protected property related EDIT
287061	705.346 R	tL - Protected PP&E EDIT Amortization - CA	488,095	488,095	0	0	0	amortization for return to California customers pursuant to regulatory order.
								Regulatory liability established to record the deferral of protected property related EDIT
287062	705.347 R	L - Protected PP&E EDIT Amortization - ID	2,082,742	2,082,742	0	C	0	amortization for return to Idaho customers pursuant to regulatory order.
								Regulatory liability established to record the deferral of protected property related EDIT
287063	705.348 R	L - Protected PP&E EDIT Amortization - OR	439	439	0	C	0	amortization for return to Oregon customers pursuant to regulatory order.
								Regulatory liability established to record the deferral of protected property related EDIT
287064	705.349 R	L - Protected PP&E EDIT Amortization - UT	5,683,657	5,683,657	0	0	0	amortization for return to Utah customers pursuant to regulatory order.
								Regulatory liability established to record the deferral of protected property related EDIT
287065	705.350 R	L - Protected PP&E EDIT Amortization - WA	3,140,136	3,140,136	0	0	0	amortization for return to Washington customers pursuant to regulatory order.
								Regulatory liability established to record the deferral of protected property related EDIT
287066	/05.351 R	tL - Protected PP&E EDIT Amortization - WY	8,468,227	8,468,227	0	C	0	amortization for return to Wyoming customers pursuant to regulatory order.

					Regulatory liability established to defer California's portion of protected property related EDIT
					recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287111 705.287 RL - Protected PP&E EDIT - CA	7,993,123	7,993,123	0	0	0 35% to 21%.
	/				Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded
287112 705.288 RL - Protected PP&E EDIT - ID	20,492,984	20,492,984	0	0	as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%
20112 100.200 RE-110000011 dE EBIT-18	20,432,304	20,402,004	•	•	Regulatory liability established to defer Oregon's portion of protected property related EDIT
	/				recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287113 705.289 RL - Protected PP&E EDIT - OR	89,706,728	89,706,728	0	0	0 35% to 21%.
	/				Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287114 705.290 RL - Protected PP&E EDIT - WA	20,945,893	20,945,893	0	0	0 35% to 21%.
		77. 77. 7			Regulatory liability established to defer Wyoming's portion of protected property related EDIT
	/				recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287115 705.291 RL - Protected PP&E EDIT - WY	50,899,241	50,899,241	0	0	0 35% to 21%. Regulatory liability established to defer Utah's portion of protected property related EDIT recorded
	/				as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
287116 705.292 RL - Protected PP&E EDIT - UT	158,475,755	158,475,755	0	0	0 21%.
					Regulatory liability established to defer California's portion of non-protected property related EDIT
287121 705.294 RL - Non Protected PP&E EDIT- CA	378,524	378,524	0	8	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
207121 705.294 RE-Noti Protected PP&E EDIT-CA	376,324	370,524	U	0	0 35% to 21%. Regulatory liability established to defer Washington's portion of non-protected property related
	/				EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate
287124 705.296 RL - Non Protected PP&E EDIT- WA	5,155,427	5,155,427	0	0	0 from 35% to 21%.
	/				Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT
287125 705.297 RL - Non Protected PP&E EDIT- WY	8,877,468	8,877,468	0	0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
ESTIES TOOLEST THE TOTAL CONSULT ALL LEST TH	0,017,100	0,017,100			Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger
287173 415.942 RL - Steam Decommissioning - WA	877,647	877,647	0	0	0 incremental decommissioning pursuant to Docket UE-191024
007474 705 440 BL Obella Decembraticalism OA	(40,000)	(40.000)			Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287174 705.410 RL - Cholla Decommissioning - CA 287175 705.411 RL - Cholla Decommissioning - ID	(12,328) 619,166	(12,328) 619 166	0	0	Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176 705.412 RL - Cholla Decommissioning - DR	2,054,922	2,054,922	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177 705.413 RL - Cholla Decommissioning - UT	4,683,378	4,683,378	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
007470 705 444 PH Obella December 1104	(00.40-	(00.100)			Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287178 705.414 RL - Cholla Decommissioning - WY	(38,198)	(38,198)	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated
287184 705.605 RL - OR Clean Fuels Program	1,221,813	1,221,813	0	0	0 entities, to be used to fund programs that benefit Oregon customers.
V					Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and
287188 100.121 RL - Income Tax Property Flowthru	(62,655,975)	(62,655,975)	0	0	other deferred items that do not have current provision impacts. Regulatory liability established to account for the deferral of protected property-related EDIT for
287190 100.122 RL - Income Tax Property Flowthru - PMI	636,942	636,942	0	8	Regulatory liability established to account for the deterral of protected property-related EDIT for
287190 100.122 RL - Income Tax Property Flowthru - PMI	630,942	030,942	U	0	O PMI's portion of Bridger Coal Company fixed assets Regulatory liability established with respect to the excess deferred income taxes associated with the excess deferred income taxes as only the excess deferred income taxes.
					non-property accumulated deferred income taxes allocable to California resulting from the change
287191 705.280 RL - Non-Property EDIT - CA	99,863	99,863	0	0	in the income tax rate.
	/				Regulatory liability established with respect to the excess deferred income taxes associated with the
287195 705.284 RL - Non-Property EDIT - WA	260.950	260,950	0	0	non-property accumulated deferred income taxes allocable to Washington resulting from the 0 change in the income tax rate.
207 193 703.204 IXE - Noti-Floperty EDIT - WA	200,930	200,930	0	0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfar
287198 320.279 RL - FAS 158 Post-Retirement	6,465,408	6,465,408	0	0	0 expenses.
287200 705.267 RL - WA Decoupling Mechanism	81,566	81,566	0	0	Regulatory liability with respect to the Washington decoupling mechanism.
	/				Regulatory Liability established to record difference between the approved accelerated depreciatio in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all
287206 415.710 RL - WA Accelerated Depreciation	8,565,043	8,565,043	0	0	0 units at the Jim Bridger Plant and Colstrip Unit 4.
					Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities
207200 F05 000 F1 F					(ESA collections from California offset by ESA program expenditures incurred) in a regulatory
287209 705.266 RL - Energy Savings Assistance (ESA) - CA	148,244	148,244	0	0	Oliability balancing account for California. Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to
	/				implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and
287212 705.245 RL - OR Direct Access 5 Yr Opt out	1,673,798	1,673,798	0	0	leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
	/				Regulatory liability established as a balancing account for a pass-through benefit to Idaho
287213 425.381 RL - BPA Balance Act - ID	6,863	6.863	0	0	customers from BPA (Bonneville Power Administration) under the Northwest Power Act where 0 qualifying customers receive a credit to their bill.
207213 423.301 IXL = DFA Dalatice Act = 1D	0,803	0,003	0	0	Contra regulatory liability established to account for Washington's share of the ARO regulatory
	/				difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra
					account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the
					Washington portion of any decommissioning costs associated with Trojan should be reflected
287225 605.103 ARO/Regulatory Difference - Trojan - WA	15,026	15,026	0	0	0 below-the-line.
287227 705.531 RL - UT Solar Feed-in Tariff - NC	3,026,841	3,026,841	0	0	Regulatory liability established to record UT solar Feed in Tariff. Regulatory liability established to record the Washington Power Cost Adjustment Mechanism.
287231 705.519 RL - WA Def NPC - Noncurrent	680,043	680,043	0	0	Regulatory liability established to record the Washington Power Cost Adjustment Mechanism 0 (PCAM) deferrals.
20.20 No The Thirt of Honouncin	000,043	300,040	3	*	Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
					and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability
287233 705.515 RL - OR Def NPC - Noncurrent	1,952,262	1,952,262	0	0	0 established to record the Oregon 2017 FERC Refund.
287235 705.511 RL - CA Def NPC - Noncurrent					Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) 0 deferrals.
		574.598	0	0	
LOTEGO TOUGHT NE ON BOTH O NORMAN	574,598	574,598	0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where
	574,598		0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice
287237 705.755 RL - Noncurrent Reclass-Other		574,598 85,990	0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 yersa.
287237 705.755 RL - Noncurrent Reclass-Other	574,598 85,990	85,990	0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. Regulatory liability established to record purchase of California greenhouse gas pollution emission
	574,598		0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. Regulatory liability established to record purchase of California greenhouse gas pollution emission 0 allowances.
287237 705.755 RL - Noncurrent Reclass-Other	574,598 85,990	85,990	0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. Regulatory liability established to record purchase of California greenhouse gas pollution emission
287237 705.755 RL - Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Revenue 287252 705.263 RL - Sale of REC - WA	574,598 85,990 1,525,563 9,790	85,990 1,525,563 9,790	0 0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. Regulatory liability established to record purchase of California greenhouse gas pollution emission 0 allowances. Regulatory liability established to record the deferral of the Pryor Mountain renewable energy
287237 705.755 RL - Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Revenue	574,598 85,990 1,525,563	85,990 1,525,563	0 0 0	0 0 0 0 0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 yersa. Regulatory liability established to record purchase of California greenhouse gas pollution emission ollowances. Regulatory liability established to record the deferral of the Pryor Mountain renewable energy oredits revenue that will be given back to Washington customers. Income tax gross-up on unamortized investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287237 705.755 RL - Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Revenue 287252 705.263 RL - Sale of REC - WA 287262 100.100 RL ITC	574,598 85,990 1,525,563 9,790 141,964	85,990 1,525,563 9,790 141,964	0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. Regulatory liability established to record purchase of California greenhouse gas pollution emission 0 allowances. Regulatory liability established to record the deferral of the Pryor Mountain renewable energy 0 credits revnue that will be given back to Washington customers. Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax
287237 705.755 RL - Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Revenue 287252 705.263 RL - Sale of REC - WA	574,598 85,990 1,525,563 9,790	85,990 1,525,563 9,790	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 yersa. Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances. Regulatory liability established to record the deferral of the Pryor Mountain renewable energy or credits revenue that will be given back to Washington customers. Income tax gross-up on unamortized investment Tax Credits pursuant to IRC Subsection 46(f)(2). Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation.
287237 705.755 RL - Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Revenue 287252 705.263 RL - Sale of REC - WA 287262 100.100 RL ITC	574,598 85,990 1,525,563 9,790 141,964	85,990 1,525,563 9,790 141,964	0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice oversa. Regulatory liability established to record purchase of California greenhouse gas pollution emission of allowances. Regulatory liability established to record the deferral of the Pryor Mountain renewable energy oredits revenue that will be given back to Washington customers. Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax of depreciation. Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287237 705.755 RL - Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Revenue 287252 705.263 RL - Sale of REC - WA 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depreciation - WY	574,598 85,990 1,525,563 9,790 141,964 84,697	85,990 1,525,563 9,790 141,964 84,697	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice of versa. Regulatory liability established to record purchase of California greenhouse gas pollution emission of allowances. Regulatory liability established to record the deferral of the Pryor Mountain renewable energy of credits revenue that will be given back to Washington customers. Income tax gross-up on unamortized investment Tax Credits pursuant to IRC Subsection 46(f)(2). Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax of depreciation. Regulatory Liability established to track the difference between REC revenue included in rates and

287274 705.261 RL - Sale of RECs - OR	105,801	105,801	0	Regulatory Liability established to track the difference between REC revenue included in rates an 0 Oregon's allocation of the actual REC revenue received by the Company.
201214 100.201 NE - Olio 01 NEOS - ON	100,001	100,001	3	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where
	/			the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice
287284 610.147 Reg Liability-Other - Balance Reclass	3,361,531	3,361,531	0	0 versa.
287299 705.265 RL - OR Energy Conservation Charge	953,780	953,780	0	0 Regulatory liability established to record the Oregon Energy Conservation Charge and related
207704 O40 440 OD Day Assault isk Osma	(111.560)	(111.560)		Regulatory liability established to consolidate small inactive Oregon specific regulatory balances,
287304 610.146 OR Reg Asset/Liab Cons	(111,560)	(111,560)	0	Which are then amortized into book income per approved rate order or tariff. Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset
287312 105.402 ARO Reg Liabilities	17,231,816	17,231,816	0	0 0 retirement obligations.
×				Regulatory liability established as a balancing account for a pass-through benefit to Idaho
	/ /			customers from BPA (Bonneville Power Administration) under the Northwest Power Act where
287316 715.720 Reg Liability - BPA Balancing Account - WA 287389 610.145 RL- DSM Balance	205,301 867,977	205,301 867.977	0	0 qualifying customers receive a credit to their bill.
20/309 010.145 RL- DSM balance	807,977	007,977	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Regulatory liability established to record the refund to Washington customers pursuant to the
287390 610.141 RL - WA Rate Refunds	700,026	700,026	0	0 Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
				Regulatory liability established to record the effects of changes in fair value of certain derivative
287395 730.175 RL - FAS 133 Derivatives - Unrealized Gain/Loss	13,041,268	13,041,268	0	instruments entered into to hedge the Company's future retail resource requirements.
007440 705 044 PL Alternative Posts for Francis Posts of OA	153,908	153,908		Regulatory liability to record benefits and administrative costs related to the California Alternative
287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	153,906	155,906	0	0 0 Rate for Energy, or CARE, program. Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
	/			representing future reclamation costs associated with the decommissioning of the Trojan Nuclear
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,272,061	1,272,061	0	0 Plant that are in excess of those approved for recovery by regulatory authorities.
				Regulatory liability established to record the balancing account activitys for the Utah Home Energy
287445 610.142 RL - UT Home Energy LifeLine	336,911	336,911	0	0 Ulfeline Program.
287453 610.143 RL - WA Low Energy Program	(640,880)	(640,880)	0	Regulatory liability established to record the balancing account activitys for the Washington Low 0 Income Energy Assistance Program.
201 100 010.140 INC - 1174 COW CHOIGH I TOGISHI	(040,000)	(0-0,000)	<u> </u>	Regulatory liability established to record revenues received from customers participating in the
				company's Blue Sky renewable energy program, which are then used to purchase renewable
287473 705.270 RL - Blue Sky Program OR	550,267	550,267	0	0 energy certificates.
				Regulatory liability established to record revenues received from customers participating in the
287474 705.271 RL - Blue Sky Program WA	122,968	122,968	0	company's Blue Sky renewable energy program, which are then used to purchase renewable
ZOTATA 100.211 INE " DIUC ONY FTOGRAFII WA	122,908	122,900	· ·	0 energy certificates. Regulatory liability established to record revenues received from customers participating in the
	/			company's Blue Sky renewable energy program, which are then used to purchase renewable
287475 705.272 RL - Blue Sky Program CA	33,026	33,026	0	0 energy certificates.
				Regulatory liability established to record revenues received from customers participating in the
000 UT				company's Blue Sky renewable energy program, which are then used to purchase renewable
287476 705.273 RL - Blue Sky Program UT	1,390,294	1,390,294	0	0 energy certificates. Regulatory liability established to record revenues received from customers participating in the
	/			company's Blue Sky renewable energy program, which are then used to purchase renewable
287477 705.274 RL - Blue Sky Program ID	36,773	36,773	0	0 energy certificates.
				Regulatory liability established to record revenues received from customers participating in the
				company's Blue Sky renewable energy program, which are then used to purchase renewable
287478 705.275 RL - Blue Sky Program WY	161,800	161,800	0	Olenergy certificates. Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depreciation Decrease - OR	1,317,194	1,317,194	0	0 due to the implementation of new rates on January 1, 2014.
State Carryforwards	1,500,100	7,5 7,1 7,5 7		
287280 DTA State Charitable Contribution Limitation	187,893	187,893	0	Charitable contribution carryforward for state income tax purposes.
287437 DTA Net Operating Loss Carryforward-State	66,976,846	66,976,846	0	State net operating loss carryforward for income tax purposes.
287449 DTA Federal Detriment of State NOL	(14,104,595)	(14,104,595)	0	Federal income benefit for the deduction state taxes associated with state net operating loss O carryforward.
287371 DTA 930.100 Oregon BETC Credits	584.208	584,208	0	O Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491 DTA BETC Purchased Credits	331,353	331,353	0	Oregon state income tax credit carryforward.
287497 DTA BETC Purchased Gain	75,465 18,813,201	75,465 18,813,201	0	0 Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494 DTA Idaho ITC Carryforward 287269 DTA Colorado Tax Credit Carryforward	132,444	132,444	0	0 0 Idaho state income tax credit carryforward. 0 Colorado state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward	275,386	275,386	0	0 California state income tax credit carryforward.
Loss Contingencies		2.0,000		
				Accrued liability established as a reserve for anticipated injury and damage expense, offset by the
87341/2879710.530/415.81 Injuries & Damages Accrual - Cash Basis	34,476,231	34,476,231	0	0 insurance reserve anticipated for potential claims.
Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability	72,638,523	72,638,523	0	0 Accet Polizoment Obligation lightlity accessed assessment to EASP Statement Mr. 440
287339 105.400 FAS 143 ARC LIADIIITY Other Deferred Assets:	72,638,523	72,638,523	0	0
287100 Valuation Allowance for State Credit DTA	(12,292,199)	(12,292,199)	0	0 Valuation allowance against state income tax credits that may not be utilized before expiration.
	(,,3)			Accrual for additional remediation and/or clean up costs related to the Klamath dam per the
				Klamath Settlement.
287179 910.535 Klamath Settlement Obligation 287181 205.201 Inventory Reserve - Cholla Unit 4	584,654 1.313.391	584,654 1,313,391	0	O O Asserted liability for collegeted about 1
287181 205.201 Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	U	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure Operating lease liabilities established pursuant to the new leasing accounting standards under AS
287183 425.160 Lease Liability (Operating Lease)	2,709,404	2,709,404	0	0 0 842.
	2,700,104	_,. 50,101		Accrued liability established to reserve for accounts receivable for which collection is not expected
				and for which the accumulated deferred income tax liability is expected to be reversed upon audit
287199 220.101 Bad Debt	(40,763)	(40,763)	0	0 by the Internal Revenue Service.
287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Receivable Joint Owners	206,891 57,400	206,891 57.400	0	0 0 Advanced payments recognized for tax and not for book. 0 0 Reserve against receivable due from joint owners.
	57,400	57,700		Deferred tax account for difference between recognized vs. realized gains in compensation plan
287215 910.936 Realized G/L Trading Sec	728	0	0	0 728 investments.
287216 605.715 Trapper Mine Contract Obligation	1,983,464	1,983,464	0	0 Accrued final reclamation expenditures for the Trapper mine.
	57,715	57.745		Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
207240 745 240 Chahalia Mitigation Obligation		57,715	U	Oltax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other.
287219 715.810 Chehalis Mitigation Obligation	31,115		0	Regulated environmental remediation costs required at various abandoned/closed mines and othe 0 work sites.
	18.518.922	18,518,922		
287240 605.301 Environmental Liability - Regulation	18,518,922	18,518,922	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and
		18,518,922 575,286	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and 0 other work sites.
287240 605.301 Environmental Liability - Regulation 287241 605.302 Environmental Liability - Non Regulation	18,518,922 575,286	575,286	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Regulatory liability used to record the Oregon allocation of injury and damage insurance recovere
287240 605.301 Environmental Liability - Regulation	18,518,922		0	Non-regulated environmental remediation costs required at various abandoned/closed mines and 0 other work sites. Regulatory liability used to record the Oregon allocation of injury and damage insurance recovere in excess of insurance claims incurred.
287240 605.301 Environmental Liability - Regulation 287241 605.302 Environmental Liability - Non Regulation 287253 705.400 Reg Liab - OR Injuries & Damages Reserve	18,518,922 575,286 3,178,712	575,286 3,178,712	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and 0 other work sites. Regulatory liability used to record the Oregon allocation of injury and damage insurance recovere in excess of insurance claims incurred. Regulatory liability used to record the California allocation of storm-related property damage
287240 605.301 Environmental Liability - Regulation 287241 605.302 Environmental Liability - Non Regulation	18,518,922 575,286	575,286	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and 0 other work sites. Regulatory liability used to record the Oregon allocation of injury and damage insurance recovere in excess of insurance claims incurred.

			1	1		
287257 705.453 Reg Liab - ID Property Insurance Reserve	274.582	274.582	0	,		Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258 705.454 Reg Liab - UT Property Insurance Reserve	431.027	431.027	0			Regulatory liability used to record the Utah allocation of storm-related property damage recovered
287258 705.454 Reg Liab - OT Property Insurance Reserve	431,027	431,027	U		, (
			_	_		Regulatory liability used to record the Wyoming allocation of storm-related property damage
287259 705.455 RL - Property Insurance Reserve - WY	227,366	227,366	0	() (recovered in excess of insurance claims incurred.
						Valuation allowance against state net operating loss carryforwards that may not be utilized before
287270 Valuation Allowance for DTA	(2,718,055)	(2,718,055)	0			expiration.
						Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab	262,450	262,450	0		0	enhancement.
						Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of
287298 205.210 ERC Impairment Reserve	501,567	501,567	0			emission reduction credit.
287321 100.100 ITC	532,974	532,974	0	(Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
						Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over
287337 715.105 MCI F.O.G. Wire Lease	137.567	137.567	0	(the annual service agreement period.
	,		_			Accrued liability for refundable cash deposits received from customers who wish to reserve
						transmission line services. These deposits are fully refundable. The deposits are recognized as
287338 415.110 Transmission Service Deposit	561.449	0	561 449	(income when the service contract is fulfilled.
		_	331,110			Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340 220,100 Bad Debts Allowance - Cash Basis	4,608,428	4,608,428	0	(resided masking established to reserve for descent reservable for times established for expected.
287354 505.150 Miscellaneous Current & Accrued Liability	872.366	872,366	0			Miscellaneous accrued liabilities related to PacifiCorp.
287370 425.215 Unearned Joint Use Pole Contract Revenue	828,264	828,264	0			Accrued liability for prepaid rents on company owned utility poles.
26/6/0 120/210 Chicamod Contract Totalia	020,201	020,201			1	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391 425.320 N Umpqua Settlement Agreement	5.361.820	5.361.820	0			enhancement
201031 420.020 Wompday Octaonical Agreement	3,301,020	0,001,020	•		1	Accrued liability associated with the acceptance of the Bear River FERC license for various
287392 425.120 Bear River Settlement Agreement	4.081.653	4.081.653	0			settlement obligations.
201392 423.120 Dear Niver Settlement Agreement	4,081,033	4,001,000	0		,	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393 425.110 Tenant Lease Allowances	15.274	15.274		,		be amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	406.016	406.016	0		4	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417 605.710 Reverse Accrued Final Reclamation	571.190	571.190	0			Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430 505.710 Reverse Accrued Final Reclamation	3,660,987	3,660,987	0			Accrued liability for various reclamation costs for the site reclamation of the closed mines. Accrued liability for royalty payments to the Mineral Management Service on coal production.
28/430 505.125 Accrued Royalties	3,000,987	3,000,987	U		, ,	
						Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers,
		_	_	_		a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447 720.830 Western Coal Carr Ret Med Accrual	2,065,766	0	0	(2,065,766	Mine to the Hunter plant.
						Deferred tax account represents the difference between book income capitalized to inventory and
287482 205.025 Fuel Cost Adjustment	670,527	670,527	0) (taxable income from Bridger coal.
287807 Non-curr def fed tax cor ben of int	332,209	332,209	0	(Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	(11,973)	(11,973)	0			Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int	71,819	71,819	0	(Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	(2,588)	(2,588)	0	() (Non-current state benefit of interest on uncertain positions.
Rounding	19	19	0	() (
Subtotal - p234	701,421,321	673,062,464	561,449	(27,797,408	
Less FASB 109 Above if not separately removed	(61,344,095)	(61,344,095)	0			
Less FASB 106 Above if not separately removed	2,065,766	0	0	(2,065,766	-
Total	760,699,650	734,406,559	561,449	(25,731,642	

Instructions for Account 190:

- . ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
 ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to labor and not in Columns C & D are included in Column F
- 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

В	C	D	E	F	G
	Gas, Prod,				
Total	Dist Or Other	Transmission	Plant	Labor	
	Related	Related	Related	Related	Justification
(143,583,856)	(143,583,856)	0	0	0	Depreciation on pollution control facilities.
0	0	0	0	0	
(143,583,856)	(143,583,856)	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
(143,583,856)	(143,583,856)	0	0	0	
	(143,583,856) 0 (143,583,856) 0 0	Total Dist Or Other Related (143,583,856) (143,583,856) 0 0 0 (143,583,856) (143,583,856) 0 0 0	Total Dist Or Other Related Transmission Related (143,583,856) (143,583,856) 0 0 0 0 0 (143,583,856) (143,583,856) 0 (143,583,856) 0 0 0 0 0 0 0	Total Dist Or Other Related Transmission Related Plant Related (143,583,856) (143,583,856) 0	Total Dist Or Other Transmission Plant Related Related

Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

			Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification			
Account 282	2										
287605	105 147	§1031 Exchange	(111,999)	(111,999)	0	0		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code			
287599	105.147	§1031 Exchange §1031 & 1033 Exchange Normalization Adjustment	(4,138,516)	(4,138,516)	0	0		Section 1031, otherwise knows as a "like-kind exchange." Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.			
20,000	100.100	3 TOO T O TOO Exonaings Normalization / Talastinant		(1,100,010)				Book-tax difference for the capitalization and depreciation of legal fees associated with the re-			
287766	610.101	Amortization NOPAs 99-00 RAR	39,220 (30,835,148)	39,220	0	0	(licensing of specific hydro generation facilities.			
287610		Asset Retirement Obligation		(30,835,148)	0	0		Deferred tax balance associated with the Asset Retirement Obligations.			
287605	105.142	Avoided Costs	211,963,420	211,963,420	0	0	(Book-tax basis difference for the capitalization of interest for income tax purposes.			
287704	10E 142	Basis Intangible Difference	(110.631)	0	0	(110.631)		Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.			
287605		Book Depreciation	3,151,269,034	3,151,269,034	0	(110,031)		Book-tax difference for book depreciation.			
287605		Book Fixed Asset Gain/Loss	13,841,533	13,841,533	0	0		Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.			
								Book-tax basis difference related to test energy revenues which are received/earned for power			
287605	105.146	Capitalization of Test Energy	5,627,948	5,627,948	0	0	C	produced by generating plants during the construction period and sold or used by the utility.			
287605	105.137		(24,282,107)	(24,282,107)	0	0		Book-tax basis difference for the capitalization of vehicle depreciation.			
287605	105.100		24,979,766	24,979,766	0	0	(Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.			
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	(000 055 000)	0		Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets. PowerTax Report #257: Transmission Book Allocation Group.			
287605 287605		Direct Assignment: Transmission Fixed Assets Direct Assignment: Intangible Fixed Assets	0	806,855,823 33,645,425	(806,855,823)	0	(33.645.425)	PowerTax Report #257: Transmission Book Allocation Group.			
287605		Direct Assignment: Mangible Fixed Assets Direct Assignment: General Fixed Assets	0	116,484,291	0	0	(116.484.291)	PowerTax Report #257: Mangible Book Allocation Group.			
							(1.10).0.1,0.1	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income			
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	(tax purposes.			
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(15,024)	(15,024)	0	0		Eagle Mountain contract liabilities not currently deductible for income tax purposes.			
287605	105.130	Contribution in Aid of Construction	332,638,465	332,638,465	0	0	(Book-tax basis difference related to contributions in aid of construction.			
207605	10E 17E	Coat of Dameyol	(248,847,482)	(248,847,482)	0	0		Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for			
287605 287224	145.030	Cost of Removal CWIP Reserve	(248,847,482)	(248,847,482) 1.611.162	0	0		book purposes and are deductible for income tax purposes in the year paid and incurred. Reserve established for inactive projects included in CWIP.			
201224	170.000		1,011,102	1,011,102	U	U		Book-tax basis difference related to the Allowance for Funds Used During Construction, which			
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax			
								purposes, and the Internal Revenue Code requires a different formula related to the capitalization of			
287605	105.141	Debt AFUDC	(189,606,230)	(189,606,230)	0	0	(interest on debt			
								Deferred tax balance associated with the protected property-related excess deferred income tax			
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,953,665)	(1,953,665)	0	0	(balances for PMI's portion of Bridger Coal Company's fixed assets.			
								Accounting adjustment to record the amount of deferred tax expense associated with fixed assets			
								that have been previously been paid by customers at a tax rate higher than the current tax rate and			
								are probable of being refunded as the temporary book-tax differences reverse and the amount of			
								tax benefits associated with fixed assets that have previously been flowed through to customers			
287605	105 115	Effects of Ratemaking - Fixed Assets Flowthrough	(46,629,188)	(46,629,188)	0	0		and are probable of recovery as the temporary book-tax differences reverse and result in higher			
201000	100.110	Encod of Naternaking - Fixed Added Flowariough	(40,023,100)	(40,023,100)	•	•		taxable income as compared to book income. Book-tax basis difference related to the Allowance for Funds Used During Construction, which			
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax			
								purposes, and the Internal Revenue Code requires a different formula related to the capitalization of			
287605	105.139	Equity AFUDC	(134,198,080)	(134,198,080)	0	0	C	interest on debt.			
							_	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new			
287928 287605	425.310 105.125	Hydro Relicensing Obligation Tax Depreciation	(3,045,255)	(3,045,255)	0	0		North Umpqua FERC license pursuant to Financial Accounting Standard 143. Book-tax difference for tax depreciation.			
287605	105.125	Tax Fixed Asset Gain/Loss	(93,273,943)	(93,273,943)	0	0		book-tax difference related to the disposition of capital assets.			
20,000	100.102	Tax Fixed Floods Gallije Coo	(00,210,010)	(00,270,010)				Tax adjustment to account for the difference between federal and state depreciation methodologies;			
287605	105.129	Fixed Assets - State Modifications	16,721,417	0	0	16,721,417	C	primarily resulting from states that have not adopted bonus depreciation.			
287605	105.131	Idaho Disallowed Loss	513,632	513,632	0	0	(Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.			
		N. 0.1. 0. (705.5) ((000 544)	(000 544)				Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible			
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0		in the period paid and incurred for income tax purposes.			
287929	105.460	Non-ARO Removal Costs	(269,264,827)	(269,264,827)	U	U		Regulatory liability related to removal costs. PP&E book to tax differences for which the accumulated deferred income tax liability is expected to			
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	(be reversed upon audit by the Internal Revenue Service.			
			(000)010	(000)0.07				Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally			
								developed software which are deductible in the period paid and incurred for income tax purposes.			
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	(These costs are capitalized for book purposes.			
								Regulatory asset established to account for the cumulative GAAP to FERC timing difference in			
								depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line			
286914	415 525	RA - Lease Depreciation - Timing Difference	(342.036)	(342.036)	0	0		over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.			
200514	410.020	TW - Lease Depreciation - Tilling Difference	(342,030)	(342,030)	0	U		PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit			
								(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore			
287605	100.110	RA- Solar ITC Basis Adj Fixed Assets	(303,919)	(303,919)	0	0		creating basis differences between book basis and tax basis for the solar arrays.			
								Reclass to separately state the exclusion of ADIT from \$1031 & 1033 Exchanges pursuant to the			
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,961,866	0	0	0	3,961,866	income tax normalization rules.			
		D						Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the			
287605	105.160	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	176,650	0	176,650	0	C	income tax normalization rules.			
287605	105 131	Reclass to Pollution Control Facilities Depreciation	143,583,856	143,583,856	0	0		Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.			
201000	100.101	1.00000 to 1.000000 Outlier Facilities Depreciation	140,000,000	1-0,000,000	U	U		Book-tax basis difference related to relocation reimbursements, which depending on whether or not			
								the benefit of the relocation is for the benefit of the general public may or may not be taxable and			
287605	105.140	Reimbursements	24,168,945	24,168,945	0	0		depreciable for income tax purposes.			
								Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes			
287605	105.122	Repairs Deduction	(497,930,703)	(497,930,703)	0	0	(and for income tax purposes are deductible in the period they are paid and incurred.			
207221	415.022	PL Steam Decommissioning ID	(200.254)	(200.254)	0	0		Regulatory liability established to defer Idaho's share of the incremental decomissioning costs			
287221	415.933	RL - Steam Decommissioning - ID	(298,254)	(298,254)	0	0		associated with steam assets. Regulatory liability established to defer Utah's share of the incremental decomissioning costs			
287222	415.934	RL - Steam Decommissioning - UT	4,192,908	4,192,908	0	0		associated with steam assets.			
20,222			4,102,300	4,102,000	0	0		Regulatory liability established to defer Wyoming's share of the incremental decomissioning costs			
287223	415.935	RL - Steam Decommissioning - WY	696,887	696,887	0	0		associated with steam assets.			
								Deferred tax balance related to the regulatory liability related to protected property-related EDIT for			
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,953,665	1,953,665	0	0	(PMI's portion of Bridger Coal Company fixed assets			
								Accounting adjustment to record the amount of deferred tax expense associated with fixed assets			
287187	100 101	DI Effects of Retemplying Fixed Assets	(400 404 000)	(400 404 000)				that have been previously been paid by customers at a tax rate higher than the current tax rate and			
287187	100.121	RL - Effects of Ratemaking - Fixed Assets RL - Non-ARO Liability	(192,181,929) 269,264,827	(192,181,929) 269,264,827	0	0		are probable of being refunded as the temporary book-tax differences reverse and the amount of			
40/313	100.400	THE - INCH-ATTO LIBBILITY	209,204,827	209,204,827	0	0		Regulatory liability related to removal costs.			

								Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915	425.155	ROU Asset (Operating Lease)	(2,715,908)	(2,715,908)	0	0	0	842.
								Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a
								change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of
								accounting for income tax purposes for certain expenditures which were previously being
								capitalized and depreciated. Under the new method of accounting, the expenditures are deductible
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	for income tax purposes in the period they are paid and incurred.
								The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
								arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287605	105.116	Solar ITC Basis Adjustment	(41,832)	(41,832)	0	0		between book basis and tax basis for the solar arrays.
								Book-tax difference related to different methods for computing deductible periodic depletion for
287771		Tax Depletion-SRC	94,152	94,152	0	0		book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	7,887,679	7,887,679	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
	Rounding		0	0	0	0	0	
Subtotal - p	275		(3,054,144,040)	(2,117,907,804)	(806,679,173)	16,610,786	(146,167,850)	
Less FASB	109 Above if	not separately removed	(190,228,264)	(190,228,264)	0	0	0	
Less FASB	106 Above if	not separately removed	0	0	0	0	0	
Total			(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	

- Instructions for Account 282:

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

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

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

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

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

PacifiCorp

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

Schedule ADIT-283		c	n	_	_	C C
^	В	Gas. Prod.	U	-		G G G G G G G G G G G G G G G G G G G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283						
FERC 283 - Regulatory Assets						
286688 320.287 RA - Pension Settlement - UT	(438,406)	(438,406)	(0	C	Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286887 320.286 RA - Pension Settlement - OR	(1,094,882)	(1,094,882)	(0	C	Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286889 320.288 RA - Pension Settlement - WY	(502,545)	(502,545)	(0	C	Regulatory asset established to defer Wyoming's portion of the pension settlement loss that occurred in 2021.
286890 415.100 RA - Equity Advisory Group - WA	(131,620)	(131,620)	(0	C	Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.
286891 415.943 RA - Covid-19 Bill Assist Program - OR	(2,660,190)	(2,660,190)	C	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892 415.944 RA - Covid-19 Bill Assist Program - WA	(739,088)	(739,088)	C	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
286893 415.755 RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	(0	C	Regulatory asset established to record Washington's share of major maintenance expense for the Colstrip Unit No. 4.
286894 415.261 RA - Wildland Fire Protection - UT	245.317	245.317		0		Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286896 415.734 RA - Cholla Unrecovered Plant -CA	(1,054,156)	(1,054,156)		0	Ċ	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898 415.736 RA - Cholla Unrecovered Plant -WY	(9,835,533)	(9,835,533)	(0	(Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	C	0	C	Contra-regulatory asset established to record a probable disallowace of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	(0	C	Contra-regulatory asset established to record a probable disallowace of California's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904 415.520 RA - WA Decoupling Mechanism	(34,505)	(34,505)	(0	C	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910 415.200 RA - OR Transportation Electrification Pilot	(1,413,171)	(1,413,171)	(0	C	Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286911 415.430 RA - Transportation Electrification Pilot - CA	54,041	54,041	C	0	C	Regulatory asset established to defer costs related to California's pilot programs aimed at accelerating transportation electrification in California.
286912 415.431 RA - Transportation Electrification Pilot - WA	(144,580)	(144,580)	C	0	C	Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington. Regulatory asset established to account for the deferral of costs related to the Oregon Community
286913 415.720 RA - Community Solar - OR	(478,518)	(478,518)	(0	C	Solar Program. Regulatory asset established for the defer costs related to the California Fire Risk Mitigation
286917 415.260 RA - Fire Risk Mitigation - CA	(5,475,011)	(5,475,011)		0	C	Memorandum Account pursuant to Docket 19-05-042. Regulatory asset established to account for the estimate of recoverable amounts related to the
286920 415.725 RA - Cholla U4 Closure	(4,270,012)	(4,270,012)	(0	C	Contra regulatory asset established to account for the estimate of recoverable amounts related to the Chola U4 closure. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	(0	C	Cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286925 415.728 Contra RA - Cholla U4 Closure OR	25,590	25,590	(0	C	Cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the
286926 415.729 Contra RA - Cholla U4 Closure UT	304,350	304,350	(0	C	Cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset setablished to account for the estimate of unrecoverable amounts in the
286927 415.730 Contra RA - Cholla U4 Closure WY 286928 415.833 RA - Pension Settlement - CA	101,169 (197,233)	101,169 (197,233)	,	0	· ·	Cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the DC Cholla U4 Regulatory asset - WY. Regulatory asset established to recover California's portion of pension settlement losses.
286928 415.833 RA - Pension Settlement - CA 286929 415.841 RA - Emergency Service Program-Battery Storage - CA	(197,233)	(197,233)		0		Regulatory asset established to recover California's portion of pension settlement losses. Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
286930 415.426 RA - 2020 GRC - Meters Replaced by AMI - OR	(3.408.499)	(3.408.499)		0		Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
286933 415.645 RA - Oregon OCAT Expense Deferral	(3,406,499)	(3,406,499)		0		Regulatory asset account established to record the difference between the amount of Oregon
200303 410.040 IVA - OTEGOTI CONT EXPENSE DEIBITAL	(137,401)	(157,461)		J _I		programmy account occupances to record the difference between the amount of oregon

				Regulatory asset established to record the purchase of California greenhouse gas pollution
286933 415.655 RA - GHG Allocation - CA - Noncurrent	(717,234)	(717,234)	0	0 emission allowances .
				Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-
286936 415.255 RA - Wind Test Energy Deferral - WY	(54,344)	(54,344)	0	0 0 EM-21.
-	1			Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to
286938 415.646 RA - Oregon Metro Business Tax	(6,185)	(6,185)	0	Ocket UM 2138. Regulatory asset established to record funding for qualifying intervenors that are collected from
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(96,413)	(96,413)	0	0 customers through California rates.
007574 445 700 Ph. 1 1 0/1 0 44	(470,000)	(470.000)		Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571 415.702 RA - Lake Side Settlement - WY	(173,033)	(173,033)	0	0 sustained at the Lake Side generating plant. Regulatory asset established to record the Washington Power Cost Adjustment Mechanism
287573 415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3,181,956)	(3,181,956)	0	0 0 (PCAM) deferrals.
287576 430.110 RA - DSM Balance Reclass	(867,977)	(867,977)	0	 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583 415.826 RA - Pension Settlement - WA	(620,092)	(620,092)	0	Regulatory asset established to recover Washington's portion of pension settlement losses. Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(9,471)	(9,471)	0	n required by asset established for the Oregon anocated share of evaluator lees and costs related to
				Regulatory liability established for the portion of environmental remediation costs for which the
287591 415.301 RA - Environmental Costs - WA	746,616	746,616	0	0 0 state of Washington does not allow deferred treatment.
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(5,130,426)	(5,130,426)	0	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM) 0 deferrals.
201000 T10.014 TVA - Deletted Excess NI O - WT 00 & Allet - Noticellette		(0,100,420)		Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM)
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(6,504,909)	(6,504,909)	0	0 deferrals.
287597 415.703 RA - Goodnoe Hills Settlement - WY	(62.696)	(62.696)		Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287601 415.677 RA - Preferred Stock Redemption Loss - WA	(7,094)	(7.094)	0	0 Regulatory asset established to record Washington's portion of stock redemption costs.
•				Regulatory asset established to record costs incurred for demand side management which are
				amortized according to guidelines established by each state regulatory jurisdiction.
287614 430.100 RA - Demand Side Management - Noncurrent	(51.023.353)	(51.023.353)	0	0 0
		1. /		Regulatory asset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs	(27,388,281)	(27,388,281)	0	0 amortized over a ten-year period for state regulatory purposes.
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624.977)	0	Regulatory asset established to record funding for qualifying intervenors that are collected from 0 customers through Oregon rates.
	V 12	V / /		Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642 105.401 RA - ARO	(59,035,189)	(59,035,189)	0	0 retirement obligations.
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(697,297)	(697,297)		Asset accrued for required debt, amortized for book purposes over the remaining life of the original
207073 740.100 RA - Post Werger Loss - Reacquired Debt	(697,297)	(097,297)	- 0	 0 issuance, or over the life of the new issuance if the original issuance was refinanced. Regulatory asset established to track the recoverable expenses associated with pension liability.
287738 320.270 RA - FAS 158 Pension Liability	(67,543,831)	(67,543,831)	o	0 0
				Regulatory asset established to track the recoverable expenses associated with post-retirement
287739 320.280 RA - FAS 158 Post Retirement Liability	318,612	318,612	0	O benefits liability. Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC)
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(49.203)	(49,203)	0	0 deferrals.
				Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	85,990	85,990	0	0 request for proposal for new generation.
287840 415.410 RA - Energy West Mining	(47,792,143)	(47,792,143)		Regulatory asset established to record the deferral of costs associated with the Utah Mine Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841 415.411 Contra RA - Deer Creek Abandonment - CA	310.618	310,618	0	0 Disposition, where the operations of Deer Creek mine were discontinued in 2015. 0 Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Creek Abandonment - ID	704,078	704,078	0	 Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR 287845 415.415 Contra RA - Deer Creek Abandonment - WA	1,984,599 1,054,042	1,984,599 1,054,042	0	0 Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA 287846 415.416 Contra RA - Deer Creek Abandonment - WY	720,231	720,231	0	0 Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment. 0 Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
				Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retire
287848 320.281 RA - Post Retirement Settlement Loss	(504,200)	(504,200)	0	0 0 medical obligations.
207040 445 404 Ourte DA Dans Counte About towards	44 404 007	44 404 007		Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287849 415.424 Contra RA - Deer Creek Abandonment	11,404,387	11,404,387	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
287850 415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	0	opension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
EUROS TROTES CONTRACTOR CONTRACTO	1,100,100	1,100,100		Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the
				UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855 415.421 Contra RA - UMWA Pension - WA 287858 415.676 RA - Preferred Stock Redemption - WY	1,990,706 (15,443)	1,990,706 (15,443)	0	O class position. Regulatory asset established to record Wyoming's portion of stock redemption costs.
207030 413.070 IVA - Freieried Stock Nederilphon - W1	(13,443)	(10,443)	- 0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861 415.857 RA - Deferred Overburden Costs - ID	(159,803)	(159,803)	0	regulatory order.
				Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868 415.858 RA - Deferred Overburden Costs - WY	(418,867)	(418,867)	0	0 regulatory order.
207071 415 966 DA Solar Food in Tariff Deferral OD Noncurrent	(1,147,759)	(1,147,759)	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,147,759)	(1,147,759)	U	Oprogram (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent	(11,018)	(11,018)	О	0 and Transition Adjustment Mechanism (TAM) deferrals.
287886 415.837 RA - Frozen MTM	(8,961,246)	(8,961,246)	0	Regulatory asset related to frozen mark to market derivatives.
007000 445 000 DA DEO Oslas Datamal WA **	(54.000)	(54,000)		Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent 287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(51,369) (22,227,020)	(51,369) (22,227,020)	0	O cliniciaced in rates and actual RECs for the Washington jurisdiction. O Regulatory asset established to record Utah Energy Balancing Acount (EBA) deferrals.
				Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that
287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(1,019,480)	(1,019,480)	0	0 are to be recovered from Utah customers.
287899 415.878 RA - UT Liquidation Damages	(103,264)	(103,264)	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim 0 Bridger Unit4, Naughton Unit 1 and Unit 2.
201000 410.010 TAX - UT Elquidation Damages	(103,204)	(103,204)	U	Regulatory asset established to record Wyoming's share of liquidating damages on outages at
				Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the
287903 415.879 RA - Liquidation Damages - N2 - WY	(16,840)	(16,840)	0	0 2013 Energy Cost Adjustment Mechanism (ECAM).
287906 415.863 RA - UT Subscriber Solar Program	(472,366)	(472,366)	U	Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying
				customers, such as those who meet specified reductions in energy use during peak hours, are
287911 415.699 RA - BPA Balancing Account - OR	(887,962)	(887,962)	0	0 rewarded with a credit to their bill.
287911 415.699 RA - BPA Balancing Account - OR 287917 705.451 RL - Property Insurance Reserve - OR	(887,962)	(887,962) (5,705,317)	0	0 Tewarded with a credit to their bill.

						Development of the second of t
						Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(534,984)	(534,984)	C	0	(
						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
						arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
207007 400 440 DA Calas ITO Davis Adjustants Consults	(00.005)	(00.005)				between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up	(99,085)	(99,085)	0	0		for that difference. Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds o
287935 415.936 RA - Carbon Plant Decomm/Inventory	(389,389)	(389,389)	U	0	(
						Regulatory asset established to record the balancing account activity for the costs and collections
						of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287939 415.115 RA - Utah STEP Pilot Program Balance Account	2.670.717	2.670.717	0	1		
287942 430.112 RA - Other - Balance Reclass	(3,361,531)	(3,361,531)	0	0		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287960 415.855 RA - Storm Damage Deferral - CA	(96,569)	(96.569)	0	0		Regulatory Asset established to defer storm related costs in California.
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(2,670,717)	(2,670,717)	C	0	(Regulatory asset established for the UT Solar incentive program costs.
287972 320.285 RA - Post Employment Costs	2,103,559	0	0	0	2,103,559	Regulatory asset established as an offset to the increase in post-employment obligations.
						SAP account used for financial statement presentation purposes to reclass the current and
						noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result
287977 415.885 RA - Noncurrent Reclass - Other	(85,990)	(85,990)	0	0		in a credit balance.
						Regulatory asset established to record Idaho's share of the deferral of increased depreciation due
287981 415.920 RA - Depreciation Increase - Idaho	(3,427,447)	(3,427,447)				to the implementation of new rates on January 1, 2014 and the implementation of new rates
207901 415.920 KA - Depredation increase - Idano	(3,421,441)	(3,421,441)	U	U		effective January 1, 2021. Regulatory asset established to record Utah's share of the deferral of increased depreciation due
287982 415.921 RA - Depreciation Increase - Utah	(299,074)	(299,074)	0	0		to the implementation of new rates on January 1, 2014.
201002 110.021 101 - Depreciation increase - Otali	(255,074)	(255,074)				Regulatory asset established to record Wyoming's share of the deferral of increased depreciation
287983 415.922 RA - Depreciation Increase - Wyoming	(1.032.837)	(1,032,837)	C C	0	(due to the implementation of new rates on January 1, 2014.
	(1)111111111111111111111111111111111111	(1)332)331)				Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was
						authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to
287985 415.924 RA - Steam Deferred Depreciation - UT	(1,192,930)	(1,192,930)	C	0	(Docket 20-035-04.
						Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287994 415.929 RA - Carbon Decommissioning - CA	(92,132)	(92,132)	0	0	(directed in the California general rate order/stipulation.
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(44,810)	(44,810)	0	0	(Regulatory asset established to record Utah's portion of stock redemption costs.
						Balancing account to record the program costs for the conversion of master metered mobile home
287997 415.862 RA - CA Mobile Home Park Conversion	(53,420)	(53,420)	C	0	C	parks to direct utility service.
FERC 283 - Other						
						Prepaid property tax book to tax differences for which the accumulated deferred income tax liability
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	C	(3,391,794)	(is expected to be reversed upon audit by the Internal Revenue Service
						Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909 720.815 FAS 158 Post-Retirement Asset	(8,109,999)	(8,109,999)	0	0	(subsidy, required under FAS 158.
200010 010 175 17 11 170 170 170 170 170 170 170 170 1	///0.000	/// 0000				Prepaid account established to record prepaid operating and maintenance advance payments for
286918 210.175 Prepaid - FSA O&M - East	(418,623)	(418,623)	C	0	(the east side repowered wind facilities.
286919 210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)				Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
200919 210:170 Frepaid - From Oddivi - West	(09,423)	(05,423)		,		Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336 730.120 FAS 133 Derivatives - Book Unrealized	(13,026,247)	(13,026,247)	0	0		financial instruments be valued at FMV for book purposes.
287492 OR BETC - Purchased Credits - Non-Cash	(15,848)	(15,848)	Č	0		Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
	(10)0.10)	(10)010)				Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC
						license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000,
287564 425.130 Rogue River-Habitat Enhance	(96,044)	(96,044)	C	0	(escalated, over a period of 9 years for habitat enhancement.
287569 720.805 FAS 158 Funded Pension Asset	(15,544,398)	(15,544,398)	0	0	(Represents the funded pension asset under FAS 158.
						Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
						acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being
287661 425.360 Hermiston Swap	(615,614)	(615,614)	C	0	(amortized over the remaining life of the plant.
207562 240 400 Preseid Taylor OR DUC	(050 /00)	(050.400)				Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes
287662 210.100 Prepaid Taxes - OR PUC	(352,188)	(352,188)	C	0		over a period of 12 months or less.
287664 210.120 Prepaid Taxes - UT PUC	(852,418)	(852,418)	0	0		Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
201007 210.120 FIEpaiu 1axes * 01 F00	(032,418)	(002,418)		U		months or less. Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes
287665 210.130 Prepaid Taxes - ID PUC	(69.907)	(69.907)	0	0		over a period of 12 months or less.
257-000 E157-000 1 repaire 147-000	(03,907)	(03,907)				Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 210.180 Prepaid Membership Fees	(76,620)	(76,620)	C	0	(months or less.
287708 210.200 Prepaid Taxes - Property Taxes	(5,295,232)	Ó	C	(5,295,232)	(Book-tax difference associated with the timing of deductibility of property taxes.
						Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(944,320)	(944,320)	0	0		purposes.
1						Deferred compensation plan investments are being treated as "trading securities" where they are
						invested based upon the plan participants' personal investment elections. Starting in July 2010, the
						investments are reflected at fair market value and any unrealized gains or losses are reflected in
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(582,461)	0	0	0	(582,461)	earnings.
287907 210.185 Prepaid Aircraft Maintenance	(24,587)	(24,587)	C	0		Prepaid account established for prepaid aircraft maintenance costs.
287908 210.190 Prepaid Water Rights 287915 910.937 LTIP Mark to Mkt Gain/Loss	(98,924) (956,251)	(98,924)	0	0	(050.054)	Prepaid account for prepaid water rights and water fees.
	(950,251)	(16)	0	0	(956,251	To record unrealized gains/losses from the long term incentive plan.
Rounding Subtotal - p277	(382,542,004)	(347,336,100)	0		564.847	
Less FASB 109 Above if not separately removed	(99,085)	(99,085)	0		004,047	
Less FASB 106 Above if not separately removed	(33,003)	(53,063)	0		0	
Total	(382,442,919)	(347,237,015)	0		564.847	
[P. Williams	(552, 112,515)	(017,207,010)		(0,007,020)	1 334,047	I.

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

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

Summa	ry Table: (Excess) / Deficien	t ADIT
	Rate Base	Income Tax
Source	Adjustment	Allowance
Att 1B - 2017 TCJA	(347,044,662)	(19,896,011)
Total	(247.044.000)	(40,000,044)
Total	(347,044,662)	(19,896,011)
	Appendix A, Line 33B	Appendix A, Line 135b

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

TABLE 1: Summa	ry of Excess Deferred Income Tax by Account and Protected/Non-Protected Classifica	ation				
	•	Accumulated Defe	rred Income Tax	Exce	ss Deferred Income Tax	
		Pre-	Post-			
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
Accum. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,200
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,376)
Accum. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,186)
Accum. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,791)
Subtotal: Accumulated Deferred Income Tax		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,153)
Other Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,955
Other Regulatory Liabilities	254	(418,440)	(223,047)	(195,393)	0	(195,393)
Total Excess Deferred Income Tax		(4,569,194,881)	(2,933,443,547)	(1,635,751,334)	(1,316,688,743)	(319,062,591)
Gross-Up				(533,294,193)	(429,272,131)	(104,022,062)
Excess Deferred Income Tax Regulatory Liability	254			(2.169.045.527)	(1,745,960,874)	(423,084,653)
TARIF 2: Summ	ry of Excess Deferred Income Tax by Function and Protected/Non-Protected Classific	ation				
Description	,			Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax				(408.886.820) A	(351,666,905) B	(57.219.915)
Other Tanamazani Padazani Excess Deterior modine Tax		(1.226.864.514)	(965.021.838)	(261.842.676)		
Total Excess Deferred Income Tax Before Gross-Up		(1,635,751,334)	(1,316,688,743)	(319,062,591)		

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

Printsded Excess Determed Income Tax is being amortized using the Reverse South Georgia Method over the remaining regulatory life of the assets.

Not-Protected Excess Deferred Excent Tax is being amortized over a fler-year profile.

TABLE 3. Annual Tacking of Escosal or Difficient ADIT																					
					EEDA Vennemia	sion Allocable Excess			s) or Deficient ADIT					Formula Rate Inputs		TABLE 4: INFORMATION ONLY					
						EDIT (RSGM)	Deterred income 13	ax							ortized	**Gross-up and ADIT are not included in rate base					
	Remaining	Transn	nission	Remaining	Gen		Remaining	Intar	gible	Remaining	Non-Prote	cted EDIT	Annual	(Excess) / De				Gross-up and Au	IT are not included in	ate base	
	Regulatory	(344,47		Regulatory	(5,796	i,735)	Regulatory	(1,39	5,176)	Regulatory	(57,219		Amortization		Average		Gross-Up	(Excess) / Deficient		Regulatory	ADIT
# Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)**
1. 12/31/2018	46.0	(7,488,587)	(336,986,408)	15.9	(364,575)	(5,432,160)	15.9	(87,747)	(1,307,429)	5.0	7,940,909	(65,160,824)	0	(408,886,821)	0 D	24.5866%	32.6024%	(408,886,821)	(133,306,917)	(542,193,738)	133,307,006
2. 12/31/2019 3. 12/31/2020	46.0 46.0	(7,488,587)	(329,497,821)	15.9 15.9	(364,575)	(5,067,585)	15.9 15.9	(87,747)	(1,219,682)	5.0	(13,032,165)	(52,128,659)	(20,973,074)	(387,913,747)	(193,956,874) E (377,427,210)	24.5866%	32.6024%	(387,913,747)	(126,469,191)	(514,382,938)	126,469,275 119,631,546
4 12/31/2021	53.2	(6.475.094)	(322,009,234)	18.5	(313,337)	(4,703,010)	18.5	(75,415)	(1,131,935)	5.0	(13,032,165)	(26.064.329)	(19.896.011)	(347,044,662)	(356,992,668)	24.5866%	32.6024%	(347,044,662)	(113,144,889)	(460,189,551)	113,144,964
5. 12/31/2022	53.2	(6,475,094)	(309.059.046)	18.5	(313,337)	(4,076,336)	18.5	(75,415)	(981,105)	5.0	(13,032,165)	(13.032.164)	(19.896.011)	(327,148,651)	(337.096.657)	24.5866%	32.6024%	(327,148,651)	(106,658,312)	(433.806.963)	106.658.383
6. 12/31/2023	53.2 53.2	(6,475,094)	(302,583,952)	18.5	(313,337)	(3,762,999)	18.5	(75,415)	(905,690)	5.0	(13,032,164)	0	(19,896,010)	(307,252,641)	(317,200,646)	24.5866%	32.6024%	(307,252,641)	(100,171,735)	(407,424,376)	100,171,802
7. 12/31/2024	53.2	(6,475,094)	(296, 108, 858)	18.5	(313,337)	(3,449,662)	18.5	(75,415)	(830,275)		0	0	(6,863,846)	(300,388,795)	(303,820,718)	24.5866%	32.6024%	(300,388,795)	(97,933,957)	(398,322,752)	97,934,022
8. 12/31/2025	53.2 53.2	(6,475,094)	(289,633,764) (283,158,670)	18.5 18.5	(313,337)	(3,136,325) (2,822,988)	18.5	(75,415) (75,415)	(754,860) (679,445)		0	0	(6,863,846)	(293,524,949)	(296,956,872)	24.5866% 24.5866%	32.6024%	(293,524,949)	(95,696,178) (93,458,399)	(389,221,127)	95,696,242 93,458,461
9. 12/31/2026 10. 12/31/2027	53.2	(6.475,094)	(276,683,576)		(313,337)	(2,509,651)	18.5	(75,415)	(604,030)		0	0	(6.863.846)	(279.797.257)	(283,229,180)	24.5866%	32.6024%	(279,797,257)	(91,220,621)	(371.017.878)	91,220,682
10. 12/31/2027 11. 12/31/2028	53.2 53.2	(6,475,094)	(270,208,482)	18.5 18.5	(313,337)	(2,196,314)	18.5	(75,415)	(528.615)		0	0	(6.863.846)	(272.933.411)	(276.365.334)	24.5866%	32.6024%	(272.933.411)	(88,982,842)	(361 916 253)	88 982 901
12. 12/31/2029	53.2	(6,475,094)	(263,733,388)	18.5	(313,337)	(1,882,977)	18.5	(75,415)	(453,200)		0	0	(6,863,846)	(266,069,565)	(269,501,488)	24.5866%	32.6024%	(266,069,565)	(86,745,064)	(352,814,629)	86,745,122
13. 12/31/2030	53.2	(6,475,094)	(257,258,294)	18.5	(313,337)	(1,569,640)	18.5	(75,415)	(377,785)		0	0	(6,863,846)	(259,205,719)	(262,637,642)	24.5866%	32.6024%	(259, 205, 719)	(84,507,285)	(343,713,004)	84,507,341
14. 12/31/2031	53.2 53.2	(6,475,094)	(250,783,200)	18.5 18.5	(313,337)	(1,256,303)	18.5	(75,415) (75,415)	(302,370)		0	0	(6,863,846)	(252,341,873)	(255,773,796)	24.5866%	32.6024%	(252,341,873)	(82,269,507)	(334,611,380)	82,269,562 80,031,781
15. 12/31/2032 16. 12/31/2033	53.2	(6,475,094)	(244,308,106)	18.5	(313,337)	(942,966) (629,629)	18.5	(75,415)	(226,955)		0	0	(6,863,846)	(245,478,027)	(248,909,950)	24.5866%	32.6024%	(238.614.181)	(77,793,950)	(325,509,755)	77.794.002
47 40/04/0004	53.2	(6.475.094)	(231,357,918)	18.5	(313,337)	(316,292)	18.5	(75,415)	(76.125)		0	0	(6.863.846)	(231.750.335)	(235.182.258)	24.5866%	32.6024%	(231,750,335)	(75,556,171)	(307.306.506)	75.556.221
18. 12/31/2035	53.2	(6,475,094)	(224,882,824)	18.5	(313,337)	(2,965)	18.5	(75,415)	(710)		0	0	(6,863,846)	(224.886.489)	(228,318,412)	24.5866%	32.6024%	(224,886,489)	(73.318.393)	(298,204,882)	73.318.442
19. 12/31/2036	53.2	(6,475,094)	(218,407,730)	18.5	(2,955)	0	18.5	(710)	0		0	0	(6,478,759)	(218,407,730)	(221,647,110)	24.5866%	32.6024%	(218,407,730)	(71,206,162)	(289,613,892)	71,206,209
20. 12/31/2037	53.2 53.2	(6,475,094)	(211,932,636)		. 0			0	0		0	0	(6,475,094)	(211,932,636)	(215,170,183)	24.5866%	32.6024%	(211,932,636)	(69,095,126)	(281,027,762)	69,095,172
21. 12/31/2038 22. 12/31/2039	53.2	(6,475,094)	(205,457,542)		0	0		0	0		0	0	(6,475,094)	(205,457,542)	(208,695,089)	24.5866%	32.6024%	(205,457,542)	(66,984,090)	(272,441,632)	66,984,134 64,873,097
23. 12/31/2039	53.2	(6.475.094)	(192,507,354)		0	0		0	0		0	0	(6.475,094)	(192,507,354)	(195.744.901)	24.5866%	32.6024%	(192,507,354)	(62.762.018)	(255,269,372)	62.762.059
24. 12/31/2041	53.2 53.2	(6,475,094)	(186,032,260)		0	0		0	0		0	0	(6,475,094)	(186,032,260)	(189,269,807)	24.5866%	32.6024%	(186,032,260)	(60,650,982)	(246,683,242)	60,651,022
25. 12/31/2042	53.2	(6,475,094)	(179,557,166)		0	0		0	0		0	0	(6,475,094)	(179,557,166)	(182,794,713)	24.5866%	32.6024%	(179,557,166)	(58,539,945)	(238,097,111)	58,539,984
26. 12/31/2043	53.2	(6,475,094)	(173,082,072)		0			0	0		0	0	(6,475,094)	(173,082,072)	(176,319,619)	24.5866%	32.6024%	(173,082,072)	(56,428,909)	(229,510,981)	56,428,947
27. 12/31/2044 28. 12/31/2045	53.2 53.2	(6,475,094)	(166,606,978)		0	0		0	0		0	0	(6,475,094)	(166,606,978)	(169,844,525)	24.5866%	32.6024%	(166,606,978)	(54,317,873)	(220,924,851) (212,338,721)	54,317,909 52,206.872
28. 12/31/2045 29. 12/31/2046 30. 12/31/2047	53.2	(6,475,094)	(153,656,790)		0	- 0		0	0		0	0	(6.475,094)	(153.656.790)	(156 894 337)	24.5866%	32.6024%	(153,656,790)	(50,095,801)	(203.752.591)	50,095,835
30. 12/31/2047	53.2	(6,475,094)	(147,181,698)		0	0		0	0		Ö	Ö	(6,475,094)	(147,181,696)	(150,419,243)	24.5866%	32.6024%	(147,181,696)	(47,984,765)	(195,166,461)	47,984,797
31. 12/31/2048	53.2	(6,475,094)	(140,706,602)		0	0		0	0		0	0	(6,475,094)	(140,706,602)	(143,944,149)	24.5866%	32.6024%	(140,706,602)	(45,873,729)	(186,580,331)	45,873,760
32. 12/31/2049	53.2	(6,475,094)	(134,231,508)		. 0			0	0		0	0	(6,475,094)	(134,231,508)	(137,469,055)	24.5866%	32.6024%	(134,231,508)	(43,762,693)	(177,994,201)	43,762,722
33. 12/31/2050 34. 12/31/2051	53.2	(6,475,094)	(127,756,414)		0	0		0	0		0	0	(6,475,094)	(127,756,414)	(130,993,961)	24.5866%	32.6024%	(127,756,414)	(41,651,657)	(169,408,071)	41,651,685 39,540,647
35. 12/31/2052	53.2	(6.475,094)	(114.806.226)		0	0		0	0		0	0	(6.475.094)	(114.806.226)	(118.043.773)	24.5866%	32.6024%	(114.806.226)	(37.429.585)	(152.235.811)	37,429,610
36 12/31/2053	53.2 53.2	(6,475,094)	(108.331,132)		0	0		0	0		0	Ö	(6,475,094)	(108.331.132)	(111,568,679)	24.5866%	32.6024%	(108.331.132)	(35,318,549)	(143,649,681)	35.318.572
37. 12/31/2054	53.2	(6,475,094)	(101,856,038)		0	0		0	0		0	0	(6,475,094)	(101,856,038)	(105,093,585)	24.5866%	32.6024%	(101,856,038)	(33,207,513)	(135,063,551)	33,207,535
38. 12/31/2055	53.2	(6,475,094)	(95,380,944)		. 0			0	0		0	0	(6,475,094)	(95,380,944)	(98,618,491)	24.5866%	32.6024%	(95,380,944)	(31,096,477)	(126,477,421)	31,096,498 28,985,460
39. 12/31/2056 40. 12/31/2057	53.2 53.2	(6,475,094)	(88,905,850)		0	0	22.2	0	0		0	0	(6,475,094)	(88,905,850) (82,430,756)	(92,143,397)	24.5866%	32.6024%	(88,905,850)	(28,985,441)	(117,891,291)	28,985,460
41 12/31/2058	53.2	(6.475.094)	(75.955.662)		0	0		0	0		0	0	(6,475,094)	(75.955.662)	(79.193.209)	24.5866%	32.6024%	(75.955.662)	(24.763.369)	(100,719,031)	24,763,385
42. 12/31/2059 43 12/31/2060	53.2 53.2	(6,475,094)	(69.480.568)		0	0		0	0		0	0	(6.475.094)	(69,480,568)	(72,718,115)	24.5866%	32.6024%	(69,480,568)	(22,652,333)	(92,132,901)	22.652.348
	53.2	(6,475,094)	(63,005,474)		0	0		0	0		0	0	(6,475,094)	(63,005,474)	(66,243,021)	24.5866%	32.6024%	(63,005,474)	(20,541,297)	(83,546,771)	20.541.310
44. 12/31/2061	53.2	(6,475,094)	(56,530,380)		0	0		0	0		0	0	(6,475,094)	(56,530,380)	(59,767,927)	24.5866%	32.6024%	(56,530,380)	(18,430,261)	(74,960,641)	18,430,273
45. 12/31/2062	53.2 53.2	(6,475,094)	(50,055,286)		0	0		0	0		0	0	(6,475,094)	(50,055,286)	(53,292,833)	24.5866%	32.6024%	(50,055,286)	(16,319,225)	(66,374,511)	16,319,236
45. 12/31/2062 46. 12/31/2063 47. 12/31/2064	53.2	(6,475,094)	(43,580,192)		0	0		0	0		0	0	(6,475,094)	(43,580,192)	(46,817,739) (40,342,645)	24.5866%	32.6024%	(43,580,192)	(14,208,189)	(49.202.250)	14,208,198 12,097,160
48. 12/31/2065	53.2	(6.475.094)	(30.630.004)		0	0		0	0		0	0	(6,475,094)	(30.630.004)	(33.867.551)	24.5866%	32.6024%	(30,630,004)	(9.986.116)	(40.616.120)	9.986.123
49. 12/31/2066	53.2	(6,475,094)	(24,154,910)		0	0		0	0		0	0	(6,475,094)	(24,154,910)	(27,392,457)	24.5866%	32.6024%	(24,154,910)	(7,875,080)	(32,029,990)	7,875,086
50. 12/31/2067	53.2	(6,475,094)	(17,679,816)		0	0		0	0		0	0	(6,475,094)	(17,679,816)	(20,917,363)	24.5866%	32.6024%	(17,679,816)	(5,764,044)	(23,443,860)	5,764,048
51. 12/31/2068	53.2	(6,475,094)	(11,204,722)		0	0		0	0		0	0	(6,475,094)	(11,204,722)	(14,442,269)	24.5866%	32.6024%	(11,204,722)	(3,653,008)	(14,857,730)	3,653,011

D Excess deferred income baxes were reported in FERC Acct. 262 through 2018. Accordingly no separate rate base adjustment was reported in Appendix A.

E For the calendar year ended December 31, 2018, the balance is included in in FERC Acct. 262. Accordingly, it is excluded from the separately reported rate base adjustment in Appendix A to avoid being double counted.

PacifiCorp Attachment 1B - [INSERT NAME] NOTE: PacifiCorp will populate the worksheet in accordance with a future rate change

TABLE 1: Summary of	cess Deferred Income Tax by Account and Protected/Non-Protected Classification				cess Deferred Income	
		Accumulated De	ferred Income Tax	Exc	e Tax	
		Pre-	Post-			
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
Accum. Deferred Income Tax Asset						
Accum. Deferred Income Tax Liability: Accelerated Amortization Property						
Accum. Deferred Income Tax Liability: Other Property	282					
Accum. Deferred Income Tax Liability: Other	283					
Subtotal: Accumulated Deferred Income Tax						
Other Regulatory Assets	182					
Other Regulatory Liabilities	254					
Total Excess Deferred Income Tax						
Gross-Up						
Excess Deferred Income Tax Regulatory Liability	254					
	cess Deferred Income Tax by Function and Protected/Non-Protected Classification					
Description				Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax				A	A	В
Other						
Total Excess Deferred Income Tax Before Gross-Up						

	FERC Transmission Allocable Excess Deferred from Tax														-		7401541	NFORMATION ONL				
							ed EDIT (RSGM)	rieu incoiñe Tax								nortized			"Gross-up and ADI			
		Remaining	Trai	smission	Remaining	Ge	neral	Remaining	Intar	ngible	Remaining	Non-Prote		Annual	(Excess) / E	Deficient ADIT						
		Regulatory		i Balance]	Regulatory		Balance]	Regulatory	[Intial E	Balance]	Regulatory	[Intial E		Amortization		Average		Gross-Up	(Excess) / Deficient		Regulatory	ADIT
	Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)**
1.																						
2.																_						
4.																						
5.																						
<u>6.</u> 7																						
- /. 8																						
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46.		_																				
47.																						
48.																						
49. 50. 51.																						
50.																						
<u> 51.</u>																						

⁽Statement as to which account the (excess) / deficient ADIT is recorded and to which account the balance is being amortized (Statement as to which method is being used to amortize protected (excess) / deficient ADIT (Statement of the amortization period for non-protected (excess) / deficient ADIT

Attachment 2 - Taxes Other Than Income Worksheet

		Page 262-263,		Allocated Americat
her T	axes	Col (L)	Allocator	Allocated Amount
			Net Plant	
PI	ant Related		Allocator	
F	Real Property	162,344,531		
F	Possessory taxes	507,279		
1 T C	otal Plant Related	162,851,810	29.6008%	48,205,404
La	abor Related	,	Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2 T C	otal Labor Related	0	9.1865%	(
			Net Plant	
0	ther Included		Allocator	
	Annual Report	95,880	Allocator	
′	Armual Report	33,000		
3 T	otal Other Included	95,880	29.6008%	28,38
4 A	opendix A input: Total Included Taxes (Lines 1 + 2 + 3)	162,947,690	=	48,233,78
Cı	urrently Excluded			
	ocal Franchise	32,291,808		
N/	Iontana Energy License	000 000		
		208,822		
	Iontana Wholesale Energy	268,822 192,855		
N	lontana Wholesale Energy laho Generation Tax (KWh)			
N Ic	daho Generation Tax (KWh)	192,855		
N Ic	laho Generation Tax (KWh) regon Department of Energy	192,855 48,874		
M Id O W	laho Generation Tax (KWh) Iregon Department of Energy Jyoming Wind Generation Tax	192,855 48,874 1,609,682		
M Ic C W	laho Generation Tax (KWh) regon Department of Energy	192,855 48,874 1,609,682 2,105,610		
M Ic C W W	laho Generation Tax (KWh) Iregon Department of Energy Jyoming Wind Generation Tax Jashington Public Utility Tax	192,855 48,874 1,609,682 2,105,610 13,887,414		
Mic C W W C	laho Generation Tax (KWh) Pregon Department of Energy /yoming Wind Generation Tax //ashington Public Utility Tax Pther (Business & Occupation, Nevada Comm. Tax, Use)	192,855 48,874 1,609,682 2,105,610 13,887,414 53,976		
M lo C C W W C C C S S C S C S C S C S C S C	laho Generation Tax (KWh) pregon Department of Energy /yoming Wind Generation Tax //ashington Public Utility Tax ther (Business & Occupation, Nevada Comm. Tax, Use) ubtotal Excluded Taxes	192,855 48,874 1,609,682 2,105,610 13,887,414 53,976		

Criteria for Allocation:

8

Difference (Line 6 - Line 7)

- A Other taxes that are incurred through ownership of plant, including transmission plant, will be allocated based on the Net Plant Allocator. If the taxes are 100% recovered at retail, they shall not be included.
- B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail, they shall not be included.

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

PacifiCorp Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			3,461,106
2	Pole Attachments - Transmission Related			263,843
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related			1,932,418
5	Miscellaneous General Revenues		detail below	49,787
6	Account 454 subtotal		(Sum Lines 1-5)	6,262,922
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	6,406,882
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	117,883,443
10	Facilities Charges including Interconnection Agreements	Note 2		2,184,428
11	Transmission maintenance revenue		Account 456.2	640,484
12	Account 456 subtotal		(Sum Lines 7-11)	127,115,237
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 &12)	133,378,159
	Detail for selected items above			
	Miscellaneous General Revenues			
	Rents - General			0
	One Utah Center and North Temple office subleases			327,362
	Parking Rent: Lloyd Center, Portland, Oregon			214,592
	Rents - Common Affiliate - Kern River			0
	Rents - Non-Common			0
	Total Miscellaneous General Revenue			541,954
	Wages & Salary Allocator			9.19%
	Total Allocated Miscellaneous General Revenue			49,787
	Distribution Underbuild			
				0
	Third party attachments Common pole location fixed annual revenue credit		fixed	555,768
	Distribution Underbuild - Transmission related		lixed	555,768
	Distribution Onderbuild - Hansimission related			333,700

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
- Note 2 If the costs associated with the Directly Assigned I ransmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3 If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

136b

137

Grossed up Excess or Deficient ADIT Amortization

Total Income Taxes

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 434,413,088 Α В 100 Basis Point increase in ROE 1.00% **Return Calculation** Notes Reference (Appendix A Line or Source) 117 Debt percent Total Long Term Debt (Notes Q & R) (Line 90 / (Lines 90 + 110 +116)) 48.19% 118 Preferred percent Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 0.01% 119 Common percent Common Stock (Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 51.79% 120 Debt Cost Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt (Line 103 / Line 96) 4.68% Preferred Cost Preferred Stock cost = Preferred Dividends / Total Preferred Stock (Line 111 / Line 110) 6.75% 121 122 Common Cost Common Stock (Note H) Fixed plus 100 basis points 10.80% 123 Weighted Cost of Debt Total Long Term Debt (WCLTD) (Line 117 * Line 120) 2.25% Weighted Cost of Preferred Preferred Stock (Line 118 * Line 121) 0.00% 124 Weighted Cost of Common (Line 119 * Line 122) 125 Common Stock 5.59% 7.85% 126 Rate of Return on Rate Base (ROR) (Sum Lines 123 to 125) Investment Return = Rate Base * Rate of Return 374,328,324 127 (Line 52 * Line 126) Composite Income Taxes Income Tax Rates 128 FIT = Federal Income Tax Rate 21.00% 129 SIT = State Income Tax Rate or Composite 4.54% 130 p = percent of federal income tax deductible for state purposes 0.00% Per state tax code 131 T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 24.59% 132 CIT = T/(1-T)32.60% 133 1 / (1-T) 132.60% ITC Adjustment 134 Amortized Investment Tax Credit Attachment 5 (396,407) ITC Adjust. Allocated to Trans. - Grossed Up (525,645) 135 (Line 134 * (1 / (1 - Line 131) CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) = 86,993,004 136 Income Tax Component =

Appendix A (Line 135c)

(26,382,594) **60,084,765**

Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)

PacifiCorp Attachment 5 - Cost Support

Calculation of Transmission Plant In Service December January February March April May June July August September October November December Transmission Plant in Service Calculation of Distribution Plant In Service December January February March April May June July August September July August September September July August September	Source 204.58b Monthly Balances	Footnotes (Note M)	Year 2020 2021 2021 2021 2021 2021 2021 202	Balance 7,627,712,649 7,636,344,400 7,653,035,634,400 7,653,035,631,6399 7,704,181,309 7,736,124,219 7,816,523,703 7,818,833,845 7,828,967,977 7,857,978,034 7,883,496,301 7,890,023,096 84
January February March April May June July August September October November December Transmission Plant In Service Calculation of Distribution Plant In Service December January February March April May June July August	Monthly Balances	(Note M)	2021 2021 2021 2021 2021 2021 2021 2021	7,636,344,400 7,653,055,468 7,681,811,392 7,696,316,909 7,704,181,309 7,736,124,219 7,816,523,703 7,818,883,845 7,828,967,977 7,857,978,034 7,890,023,096 7,890,023,096
February March April May June July August September October November December Transmission Plant In Service Calculation of Distribution Plant In Service December January February March April May June July August	Monthly Balances 204.58g (line 13) Source 204.75b Monthly Balances	(Note M)	2021 2021 2021 2021 2021 2021 2021 2021	7,653,035,468 7,681,611,392 7,696,316,909 7,704,181,309 7,736,124,219 7,816,523,703 7,818,883,845 7,822,967,977 7,857,978,034 7,883,496,301 7,880,023,096 8
March April May June July August September October November December Transmission Plant In Service Calculation of Distribution Plant In Service December January February February March April May June July August	Monthly Balances	(Note M)	2021 2021 2021 2021 2021 2021 2021 2021	7,681,811,392 7,696,316,909 7,704,181,309 7,736,124,219 7,816,523,703 7,818,883,845 7,828,997,978,034 7,883,496,301 7,890,023,096 7,890,023,096
March April May June July August September October November December Transmission Plant In Service Calculation of Distribution Plant In Service December January February February March April May June July August	Monthly Balances	(Note M)	2021 2021 2021 2021 2021 2021 2021 2021	7,681,811,392 7,696,316,909 7,704,181,309 7,736,124,219 7,816,523,703 7,818,883,845 7,828,997,978,034 7,883,496,301 7,890,023,096 7,890,023,096
April May June July August September October November December Transmission Plant in Service Calculation of Distribution Plant in Service December January February March April May June July August	Monthly Balances 204.58g (line 13) Source 204.75b Monthly Balances	(Note M)	2021 2021 2021 2021 2021 2021 2021 2021	7,696,316,909 7,704,181,309 7,703,124,219 7,816,522,703 7,818,833,845 7,828,967,977 7,857,978,034 7,830,023,096 7,890,023,096
May June July August September October November December Transmission Plant In Service Calculation of Distribution Plant In Service December January February March April May June July August	Monthly Balances	(Note M)	2021 2021 2021 2021 2021 2021 2021 2021	7,704,181,309 7,736,124,219 7,816,523,703 7,818,833,845 7,828,967,977 7,857,978,034 7,893,496,301 7,890,023,096 Balance
June July August September October November December Transmission Plant In Service Calculation of Distribution Plant In Service December January February March April May June July August	Monthly Balances 204.58g (line 13) Source 204.75b Monthly Balances	(Note M)	2021 2021 2021 2021 2021 2021 2021 2021	7,736,124,219 7,816,523,703 7,818,838,845 7,828,967,977 7,857,978,034 7,883,496,301 7,890,023,096 8alance
July August September October November December Transmission Plant In Service Calculation of Distribution Plant In Service December January February March April May June July August	Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances 204.58g (line 13) Source 204.75b Monthly Balances	(Note M)	2021 2021 2021 2021 2021 2021 2021 Projection Year 2020	7,816,523,703 7,818,883,845 7,828,967,977 7,857,978,034 7,883,496,301 7,890,023,096 7,890,023,096
August September October November December Transmission Plant in Service Calculation of Distribution Plant in Service December January February March April May June July August	Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances 204.85g (line 13) Source 204.75b Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances	(Note M)	2021 2021 2021 2021 2021 2021 Projection Year 2020	7,818,883,845 7,828,967,977 7,857,978,034 7,883,496,301 7,890,023,096 7,890,023,096
August September October November December Transmission Plant in Service Calculation of Distribution Plant in Service December January February March April May June July August	Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances 204.85g (line 13) Source 204.75b Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances	(Note M)	2021 2021 2021 2021 2021 2021 Projection Year 2020	7,818,883,845 7,828,967,977 7,857,978,034 7,883,496,301 7,890,023,096 7,890,023,096
September Coctober November December Transmission Plant in Service Calculation of Distribution Plant in Service December January February March April May June July August	Monthly Balances Monthly Balances Monthly Balances 204.58g (line 13) Source 204.75b Monthly Balances	(Note M)	2021 2021 2021 2021 2021 Projection Year 2020	7,828,967,977 7,857,978,034 7,883,496,301 7,890,023,096 7,890,023,096 Balance
October November December Transmission Plant In Service Calculation of Distribution Plant In Service December January February March April May June July August	Monthly Balances Monthly Palances 204.58g (line 13) Source 204.75b Monthly Balances	(Note M)	2021 2021 2021 Projection Year 2020	7,857,978,034 7,883,496,301 7,890,023,096 7,890,023,096 Balance
November December Transmission Plant In Service Calculation of Distribution Plant In Service December January February March April May June July August	Monthly Balances 204.58g (line 13) Source 204.75b Monthly Balances	(Note M)	2021 2021 Projection Year 2020	7,883,496,301 7,890,023,096 7,890,023,096 Balance
December Transmission Plant In Service Calculation of Distribution Plant In Service December January February March April May June July August	204.58g (line 13) Source 204.75b Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances	(Note M)	2021 Projection Year 2020	7,890,023,096 7,890,023,096 Balance
December Transmission Plant In Service Calculation of Distribution Plant In Service December January February March April May June July August	204.58g (line 13) Source 204.75b Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances	(Note M)	2021 Projection Year 2020	7,890,023,096 7,890,023,096 Balance
Transmission Plant In Service Calculation of Distribution Plant In Service December January February March April May June July August	(line 13) Source 204.75b Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances	(Note M)	Projection Year 2020	7,890,023,096 Balance
Calculation of Distribution Plant In Service December January Pebruary March April May June July August	Source 204.75b Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances	(- voic mt)	Year 2020	Balance
December January February March April May June July August	204.75b Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		2020	
December January February March April May June July August	204.75b Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances		2020	
January February March April May June July August	Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances			7,647,962,060
February March April May June July August	Monthly Balances Monthly Balances Monthly Balances Monthly Balances		2021	
February March April May June July August	Monthly Balances Monthly Balances Monthly Balances Monthly Balances			7,668,224,916
March April May June July August	Monthly Balances Monthly Balances Monthly Balances		2021	7,687,347,498
April May June July August	Monthly Balances Monthly Balances			
May June July August	Monthly Balances		2021	7,713,581,697
June July August			2021	7,736,926,271
June July August	Monthly Balances		2021	7,767,556,427
July August			2021	7,803,374,232
August	Monthly Balances		2021	7,826,859,342
September	Monthly Balances		2021	7,843,379,691
	Monthly Balances		2021	7,877,253,457
October	Monthly Balances		2021	7,902,580,938
November	Monthly Balances		2021	7,942,141,589
			2021	0.000.005.05
December	204.75g		2021	8,032,285,954
Distribution Plant In Service	(line 27)		Projection	8,032,285,954
				ŀ
Calculation of Intangible Plant In Service	Source		Year	Balance
December	204.5b		2020	1,054,374,613
December	204.5g		2021	1,106,474,798
Intangible Plant In Service	(line 30)	(Note N)	Projection	1,106,474,798
Calculation of General Plant In Service	Source		Year	Balance
				1,349,470,354
				1,376,963,716
General Plant In Service	(line 33)	(Note N)	Projection	1,376,963,716
				· · · · · ·
Calculation of Production Plant In Service	Source		Year	Balance
				12,652,732,709
				12,831,985,426
	Monthly Balances		2021	12,958,160,624
	Monthly Balances		2021	13,167,408,234
				13,243,363,863
				13,268,952,879
				13,372,875,013
	Monthly Balances		2021	13,407,960,024
				13,414,605,549
				13,423,964,195
				13,437,334,698
	Monthly Balances			13,451,881,587
	204.46g		2021	13,476,057,172
				13,476,057,172
	(1110-71)		1 Tojection	13,410,031,172
				ŀ
Electric Plant Sold	204.102g			0
				· ·
				ŀ
		(Note M)		
Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(LACTE IAL)	Projection	31,881,804,735
	Calculation of General Plant In Service December General Plant In Service Calculation of Production Plant In Service December January February March April May June July August September October November December Production Plant In Service Electric Plant Sold	December 204.99b December 204.99c December 204.99c General Plant In Service (line 33)	December 204 99b December 204 99g December 204 46b December 204	December 204.98b 2020 2021

Accumulated Depreciation Workshop

ccumulated Depreciation Worksheet					
ttachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation of Transmission Accumulated Depreciation	Source		Year	Balance	
51 December	Prior year 219.25c		2020	1,942,552,607	-
52 January	Monthly Balances		2021	1,951,149,198	
53 February	Monthly Balances		2021	1,959,917,145	
54 March	Monthly Balances		2021	1,972,925,665	
55 April	Monthly Balances		2021	1,983,039,097	
56 May	Monthly Balances		2021	1,993,581,730	
57 June	Monthly Balances		2021	2,001,550,523	
58 July	Monthly Balances		2021	2,009,099,475	
59 August	Monthly Balances		2021	2,018,779,138	
60 September	Monthly Balances		2021	2,028,675,490	
61 October	Monthly Balances		2021	2,038,288,372	
62 November	Monthly Balances		2021	2,049,121,683	
63 December	219.25c		2021	2,045,200,003	-
25 64 Transmission Accumulated Depreciation	(line 63)	(Note M)	Projection	2,045,200,003	Appendix A input
Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	
65 December	Prior year 219.26c		2020	3,027,035,454	-

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				2021	3,036,852,707
					3,046,017,234
					3,061,257,736
				2021	3,071,234,009
					3,082,425,026
71	June	Monthly Balances		2021	3,093,005,070
72	July	Monthly Balances		2021	3,102,740,969
					3,112,233,506
					3,122,905,413
					3,130,159,324
					3,143,992,515
					3,143,599,734
					3,143,599,734
/8	Distribution Accumulated Depreciation	(line //)		Projection	3,143,599,734
					Balance
					689,402,579
					725,504,660
81	Accumulated Intangible Depreciation	(line 80)	(Note N)	Projection	725,504,660
	Calculation of General Accumulated Depreciation	Source		Year	Balance
					508,181,970
					519,932,106
			(Note N)		519,932,106
٠.	Accumulated Control Depression	(1110 00)	(1101011)	1 10,000.011	0.0,002,.00
	Calculation of Braduction Accumulated Depreciation	Course		Voor	Balance
					4.462.427.281
					4,508,899,821
					4,551,671,894
					4,556,216,951
					4,611,484,440
					4,652,334,003
91	June	Monthly Balances		2021	4,697,939,131
		Monthly Balances		2021	4,746,552,034
					4,793,394,200
					4,836,036,987
					4,864,952,174
					4,916,607,099
					4,965,743,651
98	Production Accumulated Depreciation	(line 97)		Projection	4,965,743,651
					Į.
99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	Projection	10,674,475,493
	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		Projection	11,399,980,152
	67 68 69 70 71 72 73 74 75 76 77 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98	Calculation of Intangible Accumulated Depreciation December December Calculation of General Accumulated Depreciation Calculation of General Accumulated Depreciation December Accumulated General Depreciation Calculation of Production Accumulated Depreciatior December Accumulated General Depreciation Calculation of Production Accumulated Depreciatior December January April June June June June June June June June	Monthly Balances	Monthly Balances Monthly Balances	Monthly Balances 2021

Materials & Supplies

materials & Supplies				
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount
Undistributed Stores Expense		Prior Year	227.16c	0
		Current Year	227.16c	0
39	(Note N)	Appendix A input	Projection	0 current end-of-year balance
Construction Materials & Supplies		Prior Year	227.5c	176,943,869
		Current Year	227.5c	203,514,526
42	(Note N)	Appendix A input	Projection	203,514,526 current end-of-year balance
Toward day March A Complex		Prior Year	007.0	10100
Transmission Materials & Supplies			227.8c	1,231,929
-		Current Year	227.8c	815,425
45	(Note N)	Appendix A input	Projection	815,425 current end-of-year balance

ITC Adjustmen

A			Transmission related		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	portion	Appendix A input	Details
Amortized Investment Tax Credit			Net Plant Allocator		
133 Utility Investment Tax Credit Adj Net (411.4)	114.19c	(1,339,178)	29.60%	(396,407)	
Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base					
	Current beg of year balance 266 footnotes	30,492			
	Current end of year balance 266 footnotes	24,871			
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Average	27,682	29.60%	8,194	(enter negative in Appendix A)

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Transmission / Non-transmission Cost Suppor

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Transmission Related N	lon-transmission Relat	ted Details
Land Held for Future Use						
	Prior Year	214.47d	23,912,440	1,679,914	22,232,526	Detail for transmission-related value on Attachment 12
	Current Year	214.47d	14,811,003	1,517,970	13,293,033	Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A input	Projection		1,517,970		current end-of-year balance

Adjustments to A & G Expense

A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			,	Adjusted Total	Details
ded Membership Dues Expense					
lucu Membership Dues Expense					
FERC Form No. 1 page 335		Total	Included	Excluded	
Page 335, Line 1 (Industry Association Dues)					
American Clean Power	component of 335 Ln 1b	212,500		212.500	
Edison Electric Institute	component of 335 Ln 1b	1,003,264	1.003.264		
Intermountain Electrical Association	component of 335 Ln 1b	9,500	.,,	9.500	
North American Transmission Forum	component of 335 Ln 1b	95,738	95.738	-,	
Northwest Public Power Association	component of 335 Ln 1b	1,810	30,700	1.810	
Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	79,486		79,486	
Rocky Mountain Electrical League	component of 335 Ln 1b	18,000		18.000	
The National Hydropower Association, Inc.	component of 335 Ln 1b	71,832		71,832	
UMS Group	component of 335 Ln 1b	42.000		42.000	
Western Energy Supply Transmission Associates	component of 335 Ln 1b	43,379		43.379	
Western Energy Supply Transmission Associates	Page 335. Line 1 Subtotal	1,577,509		43,379	
	rage 333, Line i Subiolai	1,377,309			
Page 335, Lines 7 - 28 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
Lines 7 - 28	Page 335, Lines 7-28	251,609		251.609	
Other (Individually less than \$5,000)	Page 335, Line 29	112,877		112.877	
Oner (marriadally less than \$0,000)	r age 500, Ellie 25	112,017		112,011	
Directors' Fees - Regional Advisory Board	Page 335, Line 36	18,000		18,000	
Rating Agency and Trustee Fees	Page 335, Lines 31-35	560,121	560,121		
Total	(Note C)	Appendix A Input		860,993	
1 Stall	(11010-0)	Appendix A input		000,000	
OP					
Authorized filed PBOP expense		Annual Update Information	al Filing	1,701,106	
Actual PBOP expense		Attachment 17 total		1,701,106	
Actual PBOP Expense Adjustment		Appendix A Input	Projection	0 Autho	rized Filled Expense minus Actual Expense
operty Insurance					
Property Insurance Account 924		320.185b		4,207,600	
r roporty mauranoc nocount 924	(Note F)	Appendix A Input		4,207,600	
	(INOTE I.)	Appendix A Input		4,207,000	

Regulatory Expense Related to Transmission Cost Support

					Transmission Related			
Appendix A	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Appendix A input	Non-transmission Related Deta		
Dire	ctly Assigned A&G							
Specific Tr	ansmission related Regulatory Expenses							
	Federal Energy Regulatory Commission:							
	Annual Fee	35	i0.19d	2,587,098	2,587,098			
	Annual Fee - hydro	35	i0.20d	3,408,208		3,408,208		
	Transmission Rate Case	35	i0.21d	329,045	329,045			
	Other Regulatory	35	i0.22d	1,769,419	483,502	1,285,917		
67	Total		sum	8,093,769	3,399,644	4,694,125		

Safety Related Advertising Cost Support

			Safety Related		
	ndix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount Appendix A Input	Non-safety Related Details	
	Directly Assigned A&G				
68	General Advertising Exp Account 930.1 - Safety-related Advertising	320.191b	8,074	8,074 Based on FERC 930.1 download	
			<u> </u>		

Education	and Out	Reach	Cost	Suppor
------------------	---------	-------	------	--------

			Education &			
		0	utreach Appendix			
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	A Input	Other	Details	
Directly Assigned A&C						
71 General Advertising Exp Account 930.1 - Education and Outreach	320.191b	8,074	0	8	3,074 Based on FERC 930.1 download	

Multistate workshee

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

Adjustments to Transmission O&N

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related Appendix A input Details
53	Transmission O&M	320.112b	232,301,840	(139,972)	232,161,868
	Adjustment for Ancillary Services Accounts 561-561.				
	(561) Load Dispatching	320.84b	0		
	(561.1) Load Dispatch-Reliability	320.85b	0		
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647		
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544		
	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-l	sum	10,309,902	0	10,309,902 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	320.96b	159,058,497	0	159,058,497

Facility Credits under Section 30.9 of the OATT

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount Description & Documentation
Net Revenue Requirement	
166 Facility Credits under Section 30.9 of the OATT	Appendix A Input
168 Interest on Network Upgrade Facilities	4,690,561 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	(147,761,488)				
		Current Year	Enter negative	(147,966,140)				
50 Network Upgrade Balance	(Note N)	Appendix A input	Projection	(147,966,140) current end-of-year balance				
17								

Depreciation Expense

eprecia	tion Expense			
ppendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
Tra	nsmission Plant			
	Depreciation expense (403)	(Note H)	336.7b	134,616,361
	Amortization of limited term electric plant (404)	(Note H)	336.7d	0
76	Transmission Depreciation Expense Including Amortization of Limited Term Plan	(Note H)	sum	134,616,361 Appendix A Input
Gei	neral Plant			
	Depreciation expense (403)	(Note H)	336.10b	47,034,116
	Amortization of limited term electric plant (404)	(Note H)	336.10d	591,957
77	General Depreciation Expense Including Amortization of Limited Term Plan	(Note H)	sum	47,626,073 Appendix A Input
Inta	angible plant			
	Amortization of limited term electric plant (404)	(Note H)	336.1d	58,013,199
	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	58,013,199 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

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

263,970,513 ission Plant Additions and CWIP (weighted by months in service)

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

Instru	ction Summa	an/											
Step	Month	Year	Action										
1	April	Year 2		Year 1 data from FERC Form No.	1 data for Year 1 (e.g. 2010))							
2	April	Year 2		Cap Adds and CWIP for Year 2 w			ear 2 (e.g. 2011)						
3	April	Year 2	TO adds weighted Cap Adds				(91)						
4	May	Year 2	Post results of Step 3										
5	June	Year 2		t 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 0	CWIP during Year 3 weighted base	ed on Months expected to be	in service in Year 3 (e.g., 2	012)						
Works													
Step	Month	Year	Action										
1	April	Year 2		Year 1 data from FERC Form No.									
			\$ - R	ev Req based on Year 1 data		Must run Appendix A to ge	t this number (without in	nputs in lines 16 or 34 of Ap	ipendix A)				
2	April	Year 2	TO collectes all terrorists	Cap Adds and CWIP for Year 2 w	alabas di bassadi an Massilia assa				toda en lacota de Allandonosa	7 (5-44 5 (5-4) (
2	April	Plant In Service	TO estillates all transmission	Cap Auus and Civilr loi Teal 2 w	eigned based on months exp	pecieu to be in service in re	sai 2 (e.g., 2011) iii pioj	ection and populates for ac	tuals as iliputs to Attaurillent	/ (out not Appendix A) i	or true up.	CWIP	
	Г	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	1
		Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	
		Other Transmission PIS	monthly readons	Energy Gateway	Energy Galeway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Transmission CWIP	We
		(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)	
	WIP Balance	(Excitately)		oughtin b	ocynicii o	ooginein o	ouginem E	ooginein i	oogiioii o	ocginent!	rotal (ocginents 5 11)	(Colonal Gray)	
De	ec (prior year)					-	-			-	-	-	
Ja		3,857,100.79		(122,179)		(116,258)	-	-		-	(238,437)		
Fe	eb	21,152,035				(42,797)	-	-		-	(42,797)		
M	ar	2,840,790				350,896	-	-		-	350,896		
Ap	pr	36,544,752				10,000	-	-		-	10,000		
M	ay	21,825,900				10,000					10,000		
Ju	ın	17,900,319				10,000	-	-		-	10,000		
Ju	d	11,521,993				-	-			-	-		
As	ug	8,124,223				-	-			-	-		
Se	ер	13,066,408				-	-			-	-		
0	ct	39,718,606					-			-	-		
No	OV	49,764,396				-	-			-	-		
De	ec	37,653,991				-	-			-	-]
To	ntal	263 970 513		(122 179)		221 841					99.662		

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

(M)	(N)	(0)	(P)	(Q)	(R)	(S)
Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWIP	Transmission CWIP	Input/To
Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(O / 13)	
				_	-	
46,285,209	(2,861,245)	3,560,400.73	(220,096)			
232,672,384	(470,762)	17,897,876	(36,212)	-	-	
28,407,901	3,508,958	2,185,223	269,920	-		
328,902,767	90,000	25,300,213	6,923	-		
174,607,200	80,000	13,431,323	6,154	-		
125,302,236	70,000	9,638,634	5,385	-		
69,131,956	-	5,317,843		-		
40,621,116	-	3,124,701	-	-		
52,265,630	-	4,020,433				
119,155,817	-	9,165,832		-		
99,528,792	-	7,656,061		-		
37,653,991	-	2,896,461		-		
1 354 535 000	416 952	104 195 000	32.073			

104,227,073

Estimated Life	58	
Estimated Deprecial	ion for Attachment 7	
Jan	11.5	(3,940
Feb	10.5	(646
Mar	9.5	4,790
Apr	8.5	122
May	7.5	108
Jun	6.5	93
Jul	5.5	
Aug	4.5	
Sep	3.5	
Oct	2.5	
Nov	1.5	
Dec	0.5	
otal Estimated De	preciation for Attachment 7	527

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

PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

						Attachment / - Ira	ansmission Enna	ncement Chai	rge worksneet									
Line 1	New Plant Carrying	Charge																
2	Fixed Charge Rate		ontributions in Ai	d of Construction	(CIAC)													
		Formula Line																
3	A B	157 164		Net Plant Carrying C			Donrosistian				9.0713%							
5	c e	164		Net Plant Carrying C Line B less Line A	narge per 100 i	Basis Point in ROE without	Depreciation				9.6219% 0.5506%							
6 7	FCR if CIAC	158		Net Plant Carrying C	harge without	Depreciation, Return, nor I	Income Taxes				2.3197%							
	The FCR resulting fr	rom Formula in a	a given year is use	ed for that year only														
	Therefore actual rev				st data for subs	equent years												
	In the True-up, the a Columns and rows r																	
	Coldinins and lows i	nay be added to		Energy Gateway only)		(Energy G	ateway Segment B-H)		(Energ	gy Gateway Segment	B-H)	l						
8 Useful life of the project	Life					58.00			58.00									
"Yes" if the customer has paid a lumpsum																		
payment in the amount of the investment 9 on line 29, Otherwise "No"	CIAC	(Yes or No)	No			No			No									
10 Input the allowed increase in ROE	Increased ROE (basis po		0			50			50									
From line 3 above if "No" on line 13 and	morousou rest (susio pe	Jinto)	· ·			00			00									
11 from line 7 above if "Yes" on line 13	9.8% ROE		9.0713%			9.0713%			9.0713%			9.0713%						
12 Line 14 plus (line 5 times line 13)/100	FCR for This Project		9.0713%			9.3466%			9.3466%			9.0713%						
13 Month Net Plant or CWIP Balance 14 Actual or estimated depreciation expens	Investment		-			1,922,132,004			31,810	-		-						
14 Actual of estimated depreciation expens	Annual Depreciation Exp	ense	-			33,140,207			527			-						
			13 Month Net						13 Month Net			13 Month Net						Transmission Incentive
		Invest Yr	Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	Credit (incentive minus without)
15	W 9.8 % ROE	2010	-	Depreciation	Revenue -	287.225.425	4.836.783	30.891.950	-	Depreciation -	Revenue	-	Depreciation -	Reveilue -	\$ 30.891.950		30.891.950	(Indentity Hillian Maroar)
16	W Increased ROE	2010	-	-		287,225,425	4,836,783	31,682,699	-	-	-	-	-	-	\$ 31,682,699	\$ 31,682,699		\$ 790,749
17	W 9.8 % ROE	2011	-	-		784,113,653	13,727,954	84,857,494	-	-	-	-	-	-	\$ 84,857,494		84,857,494	
18 19	W Increased ROE W 9.8 % ROE	2011 2012	-	-		784,113,653 785,864,997	13,727,954 13,960,855	87,016,207 85,249,265	-	-	-	-	-	-	\$ 87,016,207 \$ 85,249,265	\$ 87,016,207	85,249,265	\$ 2,158,713
20	W 9.6 % ROE W Increased ROE	2012				785,864,997	13,960,855	87.412.800						-	\$ 87,412,800		00,249,200	\$ 2,163,535
21	W 9.8 % ROE	2013				1,039,140,449	18,682,869	112,946,732	-			-		-	\$ 112,946,732		112,946,732	2,100,000
22	W Increased ROE	2013	-			1,039,140,449	18,682,869	115,807,550	-	-	-	-	-	-	\$ 115,807,550	\$ 115,807,550		\$ 2,860,818
23	W 9.8 % ROE	2014	-	-		1,164,054,968	21,135,829	126,731,101	-	-	-	-	-	-	\$ 126,731,101		126,731,101	
24 25	W Increased ROE W 9.8 % ROE	2014 2015	-			1,164,054,968 1,350,166,903	21,135,829 24,782,100	129,935,816 147,260,200	-	-	-	-	-	-	\$ 129,935,816 \$ 147,260,200		\$ 147,260,200	\$ 3,204,715
25	W 9.6 % ROE W Increased ROE	2015	-			1,350,166,903	24,782,100	150,977,293		-	-	-	-		\$ 150,977,293		147,200,200	\$ 3,717,093
27	W 9.8 % ROE	2016	-	-		1,463,059,094	29,386,385	162,105,309	-	-	-	-	-	-	\$ 162,105,309	,	\$ 162,105,309	-,,
28	W Increased ROE	2016	-	-		1,463,059,094	29,386,385	166,133,201	-	-	-	-	-	-	\$ 166,133,201			\$ 4,027,892
29	W 9.8 % ROE	2017 2017	-	-		1,439,903,455 1,439,903,455	29,467,919	160,086,319	-	-	-	-	-	-	\$ 160,086,319 \$ 164,050,462	\$ 164.050.462	\$ 160,086,319	2004442
30 31	W Increased ROE W 9.8 % ROE	2017				1,413,360,220	29,467,919 27,214,371	164,050,462 155,424,945							\$ 155,424,945	\$ 104,000,402	155,424,945	\$ 3,964,143
32	W Increased ROE	2018				1,413,360,220	27,214,371	159,316,014	-			-		-	\$ 159,316,014		100,121,010	\$ 3,891,068
33	W 9.8 % ROE	2019	-			1,386,203,297	27,215,321	152,962,402	-	-	-	-		-	\$ 152,962,402		152,962,402	
34	W Increased ROE	2019	-	-	-	1,386,203,297	27,215,321	156,778,705	-	-	-	-	-	-	\$ 156,778,705			\$ 3,816,303
35 36	W 9.8 % ROE W Increased ROE	2020 2020	-	-		1,471,003,295 1,471,003,295	28,854,427 28,854,427	162,293,996 166,343,759	-	-	-	-	-	-	\$ 162,293,996 \$ 166,343,759	\$ 166,343,759	162,293,996	\$ 4,049,763
37	W 9.8 % ROE	2021				1,965,162,841	38,264,499	216,530,913			-	_			\$ 216,530,913		216,530,913	4,045,765
38	W Increased ROE	2021	-			1,965,162,841	38,264,499	221,941,127	-	-	-	-	-	-	\$ 221,941,127	\$ 221,941,127		\$ 5,410,215
39	W 9.8 % ROE	2022	-			1,922,132,004	38,176,479	212,539,423	31,810	527	3,413	-	-	-	\$ 212,542,836		212,542,836	
40 41	W Increased ROE W 9.8 % ROE	2022 2023	-			1,922,132,004	38,176,479	217,831,171	31,810	527	3,501	-	-	-	\$ 217,834,672	\$ 217,834,672		\$ 5,291,836
42	W Increased ROE	2023	-					-	-	-	-		-		s -	s -	-	s -
43	W 9.8 % ROE	2024	-	-		-	-	-	-	-	-	-	-	-	\$ -		-	ľ
44	W Increased ROE	2024	-	-		-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
45	W 9.8 % ROE	2025	-	-		-	-	-	-	-	-	-	-	-	\$ -		-	
46 47	W Increased ROE W 9.8 % ROE	2025 2026	-	-	-	-	-	-	-	-		-	-	-	5 -	s -		
47	W Increased ROE	2026]		-		-		[-		s -	s -		s .
49	W 9.8 % ROE	2027	-					-	-	-				-	\$ -			ļ [*]
50	W Increased ROE	2027	-	-	-	-	-	-	-	-		-	-		\$ -	\$ -		\$ -
51	W 9.8 % ROE	2028	-	-	-	-	-	-	-	-		-	-		s -	:	-	[<u>.</u>
52 53	W Increased ROE W 9.8 % ROE	2028 2029	-	-	-	-	-	-	-	-	-	· -	-	-	5 -	5 -		ş -
53	W Increased ROE	2029]		-		-		-	-		s -	s -		s -
55						-	-		-	-		-	-		-		-	[·
56												-				\$ -		\$ -

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2021

New			Oregon		Washington	1	California		Utah		Wyoming		AZ, CO, MT,	NM	ldaho		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 Station Equipment Towers and Improvements Station Equipment Towers and Fixtures Poles and Fixtures Overhead Conductors and Devices Underground Conductors and Devices Underground Conductors and Devices Roads & Trails Unclassified Transmission															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21%
11 12 13 14 15 16 17 18 19 20 21 22	390 391.2 391.3 393 394 395 397 397.2	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 - Mobile Radio Equipment Miscellaneous Equipment Unclassified General	738 94,778,743 23,769,198	2.07%	13,817,417	2.06%	4,222,101			2.05% 2.55% 4.97%	16,220,165	2.28%	331,004	0.00% 1.76% 2.77%	4,868 13,828,483 2,141,247	1.70% 1.84% 4.61%	5.00% 20.00% 12.50% 4.00% 4.17% 5.00% 4.30% 9.09% 5.00%
23 24 25	303	Franchises and Consents Miscellaneous Intangible Plant Leasehold Improvements - Gen															4.96% 5.71% 3.55%

Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last depreciation study.

- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 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 2021 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
- FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned categories/FERC Accounts have been combined into their main accounts due to immateriality.
- 15 New FERC Sub-account 391.3 (Office Furniture and Equipment Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp Attachment 9a - Load Divisor for Projection

							OA	TT (Part III - N	etwork Service	- Average of	current year and p	rior two years									
Column	ė	f1	12	f3	14	f5	16	17	18	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	1
					BPA: Benton			BPA Airport			Calpine Energy					Avangrid	2.0	BPA South	BPA Idaho		
Customer			BPA Gazley	PUD	REA	Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	East Idaho	Falls	NTUA	
Class	NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 894	
Jan	8,265	6.31	3.28	29.12	1.26	0.10	0.12	0.18	0.01	20.42	14.84	10.41	47.60	0.01	0.01	33.12	1.01	289.64	106.53	2.61	567
Feb	8,256	6.84	3.32	31.53	1.26	0.37	0.08	0.13	0.01	19.82	14.77	11.06	50.47	0.01	0.01	33.09	1.09	281.32	110.93	2.47	569
March	7,808	6.24	3.31	28.40	1.23	0.16	0.01		0.01	21.08	14.31	10.22	46.98	0.01	0.01	32.96	1.03	268.88	101.28	2.33	538
April	7,063	5.58	3.07	22.52	0.98	0.20		0.02	0.01	18.62	13.89	8.79	40.47	0.28	0.33	32.91	1.03	194.49	54.45	1.90	400
May	8,102	4.71	3.06	13.84	0.28	0.21	4		1.23	12.48	16.06	8.15	35.08	0.53	2.77	33.11	0.98	134.16	76.45	1.94	345
Jun	9.629	4.83	3.63	17.25	0.38	0.13		0.01	1.72	14.51	17.72	9.83	47.17	0.56	3.28	33.48	1.27	175.57	94.95	2.17	428
Jul	10,557	5.33	3.62	16.06	0.40	0.13	4	0.00	1.43	14.37	17.11	10.87	55.35	0.63	3.19	33.50	1.22	188.56	110.61	2.67	465
Aug	10,438	5.93	3.64	18.43	0.38	0.17	4		1.39	15.61	18.00	10.91	55.27	0.62	3.02	33.48	1.09	165.80	105.60	2.56	442
Sept	9,600	5.28	3.52	14.76	0.31	0.13		0.05	1.02	13.80	17.19	10.37	48.46	0.55	2.81	33.31	1.18	140.43	98.87	2.37	394
Oct	7,788	6.05	3.15	25.91	0.97	0.25	0.04		0.61	18.48	14.03	10.12	42.89	0.10	0.01	33.38	0.99	253.04	87.95	2.24	500
Nov	7,813	4.84	3.21	24.35	0.95	0.17	0.17	0.10	0.01	15.18	14.21	9.55	39.96	0.01	0.01	33.18	0.91	229.21	85.94	1.50	463
Dec	8,494	4.76	3.14	28.23	0.80	0.19	0.18	0.15	0.01	17.55	13.12	10.65	46.65	0.01	0.01	33.15	1.01	312.08	97.45	2.64	572
Total	103,811	67	40	270	9	2	- 1	1	7	202	185	121	556	3	15	399	13	2,633	1,131	27	5,683
Avg 12CP	8,651	6	3	23	1	0	0	0	1	17	15	10	46	0	1	33	1	219	94	2	474

			ther Service	-	
j	jδ	j4	j3	j2	j1
		Western Area			
		Power			
		Administration	Deseret	UMPA	UAMPS
Total OS		OS	OS	OS	OS
		RS 262/263	RS 280	RS 637	RS 297
90		321	115	59	405
87		313	93	61	405
78		322	73	42	349
75		242	106	41	365
1,02		302	121	63	542
1,24		315	148	111	674
1,45		330	162	153	810
1,50		312	205	152	832
1,38		295	175	139	758
81		287	111	45	375
88		296	108	51	413
92		301	107	54	459
12,52		3,637	1,524	973	6,386
1,04		303	127	81	532

														OATT (Part II Lo	ong-Term Firm	Point-to-Point Tran	smission Serv	ice) - Projection													
Column	g1	g2	93	94	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	928	g29	g30	g
														Sacramento		Clatskanie	Evergreen														
		Black Hills,					Thermo No.							Muncipal Utility	Salt River	People's Utility	Biopower,		Airport Solar,											City of	, ,
Customer	PacifiCorp	Inc.	BPA	BPA	Idaho Power	Avangrid	1	Powerex	Powerex	Powerex	Powerex	NextEra:	State of SD	District	Project	District	LLC	Garrett Solar	LLC	EWEB	Falls Creek	Losses	Powerex	Roseville	, ,						
Class	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP		LTP	Total LTP							
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 895	SA 568	SA 169	SA 1016	SA 1017	SA 1040	SA 733	SA 779	SA 863	SA 809	SA 899/ SA 901	SA 874	SA 966	SA 965	SA 605	SA 868		SA 700	SA 701	SA 702	SA 748	SA 749	SA 995	SA 996	SA 881	, ,
Jan	1,921	50		56		30	- 11	80	100	100		99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
Feb	1,921	50		56		30	- 11	80	100	100		99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
March	1,921	50	100	56		30	- 11	80	100	100		99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
April	1,921	50	100	56		30	- 11	80	100	100		99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
May	1,921	50	100	56		30	- 11	80	100	100	100	99	4	19	25	15	10	10	50	25	5	102	100	100	100	50	150	100	100	50	3,562
Jun	2,016	50	100	56	50	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	106	100	100	100	50	150	100	100	50	3,690
Jul	2,016	50	100	56	50	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	1	106	100	100	100	50	150	100	100	50	3,686
Aug	2,016	50		56	50	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	1	106	100	100	100	50	150	100	100	50	3,686
Sept	2,016	50		56	50	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	3	106	100	100	100	50	150	100	100	50	3,688
Uct	2,016	50		56	50	30	- 11	80	100	100	100	80		19	25	15	10	10	48	25		106	100	100	100	50	150	100	100	50	3,690
Nov	1,855	50		56		30		80	100	100	100	99	- 1	19	25	16	10	10	48	25		99	100	100	100	50	150	100	100	50	3,491 3,491
Total	23,396	600		672	250	200	122	000	1,200	1,200	800	1.002	40	220	200	100	120	120	500	200	50	1 222	1 200	1,200	1,200	600	1,800	1.200	1,200	600	
Aug 12CD	1,950	500		0/2	200	300	132	900	1,200	1,200	67	1,093	40	40	300	100	120	120	300	300	30	1,222	1,200	1,200	1,200	500	1,000	1,200		500	3,568
AVG 12CP	1,930	30		36	21	30	- 11	80	100	100	6/	91		19	- 2	10	10	10	49	23	4	102	100	100	100	30	130	100	100	30	3,366

Total Network & OS	1% growth	Behind-the Meter	Total Network Load
9,731	9,831	249	10,080
9,697	9,796	204	10,000
9,132	9,225	204	9,429
8,217	8,301	207	8,508
9,476	9,572	184	9,756
11,306	11,421	179	11,600
12,477	12,603	146	12,749
12,381	12,506	143	12,649
11,362	11,477	189	11,666
9,106	9,199	190	9,389
9,145	9,238	230	9,468
9,986	10,089	229	10,318
122,015	123,258	2,353	125,611
10,168	10,272	196	10,468

		Divisor	
work		Network + OS	
1		+ LTP	
080,0		13,538	
000,0		13,458	
9,429		12,887	
3,508		11,966	
9,756		13,318	
1,600		15,290	
2,749		16,435	
2,649		16,335	
1,666		15,354	
9,389		13,079	
9,468		12,959	
3,318		13,809	
5,611		168,427	
0,468	l	14,036	

PacifiCorp Attachment 9a1 - Load (Current Year)

											OAT	T (Part III - Ne	twork Service)										
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
													Calpine											
													Energy											.
							BPA: Benton	BPA Oregon		BPA Airport			Solutions					Avangrid		BPA South East		3 Phases		.
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	REA	Wind	BPA CEC	Solar	BPA WEID	Tri-State	LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	BPA Idaho Falls	Renewables Inc.	NTUA	
																								Total
Class	l _	_	NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	
Jan	26	18:00	8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91	-	2.55	557
Feb	18	19:00	7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11	-	2.44	548
March	1	8:00	7,547	5.55	3.18	26.03	1.05	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24	-	2.41	542
April	12	8:00	7,098	5.88	3.23	25.72	0.91	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15	-	1.88	394
May	31	18:00	8,244	4.73	3.24	15.73	0.46	0.46	-	-	1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80	-	1.90	357
Jun	28	17:00	10,755	6.06	4.15	23.38	0.38	-	-	-	1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21	-	2.35	475
Jul	6	17:00	10,861	5.35	3.71	16.13	0.40	0.39	-	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66	-	2.73	484
Aug	12	17:00	10,546	6.35	3.73	22.08	0.39	0.16	-	-	1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85	-	2.55	450
Sept	9	17:00	9,459	5.51	3.23	13.99	0.29	0.38	-	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85	-	2.53	383
Oct	12	9:00	7,314	5.85	2.93	24.60	0.73	-	-	-	0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08	-	1.95	422
Nov	22	18:00	7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73	-	-	422
Dec	28	18:00	8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74	-	2.65	618
Total			104,380	66	40	280	9	3	1	1	7	200	197	121	544	4	16	413	17	2,578	1,129	-	26	5,651

					Other	Service		
Column			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
Jan	26	18:00	427	56	107	305		896
Feb	18	19:00	400	58	109	278		845
March	1	8:00	379	43	95	340		857
April	12	8:00	414	76	141	213		843
May	31	18:00	548	56	109	302		1,015
Jun	28	17:00	731	126	166	317		1,340
Jul	6	17:00	870	156	190	323		1,539
Aug	12	17:00	834	147	227	303		1,511
Sept	9	17:00	772	137	155	298		1,362
Oct	12	9:00	375	50	137	227		789
Nov	22	18:00	399	59	129	291		877
Dec	28	18:00	461	53	115	294		924
Total			6,611	1,017	1,679	3,491		12,798

PacifiCorp Attachment 9a2 - Load (One Year Prior)

													OATT (P	art III - Networl	(Service)									
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20 f21	f
										BPA Airport			Calpine Energy					Avangrid		BPA South East	BPA Idaho	3 Phases		
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA B	PA Oregon Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	Falls	Renewables Inc.	NTUA	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO		Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	4
Jan	15	8:00	8,327	7.45	3.27	29.21	1.36		0.17	0.18		21.07	13.99	10.68	51.49	0.01	0.01	33.01	1.16	264.46	96.86	0.25	2.63	537
Feb	4	8:00	8,221	7.17	3.44	31.20	1.26		0.05	0.12	-	21.17	13.83	10.72	47.51	0.01	0.01	32.75	1.06	301.29	105.27	0.24	2.56	580
March	2	8:00	7,658	5.82	3.51	23.99	1.12		-		-	19.87	13.87	10.36	42.81	0.01	0.01	32.54	1.09	250.10	104.96	0.24	2.23	513
April	2	9:00	6,924	5.16	2.79	22.71	0.93	0.05	-	0.04		20.18	13.59	9.00	43.58	0.25	0.01	32.98	1.05	200.66	66.27	0.19	1.95	421
May	29	17:00	8,750	4.39	3.00	14.25	0.37	0.17	-		-	11.75	16.67	7.51	36.39	0.55	3.26	32.76	1.09	131.14	86.11	0.26	2.13	352
Jun	23	18:00	9,451	4.16	3.42	17.10	0.34	0.40	-	0.01	-	15.94	17.63	9.94	47.72	0.54	3.41	33.35	1.25	160.85	84.38	0.30	2.22	403
Jul	30	17:00	10,476	5.13	3.74	18.12	0.40		-			15.55	16.54	9.66	53.21	0.68	3.14	33.78	1.21	172.73	105.52	0.35	2.68	442
Aug	17	16:00	10,546	5.60	3.57	17.11	0.37	0.36			-	15.59	16.33	10.76	61.16	0.62	3.14	33.38	1.12	161.70	110.05	0.31	2.69	444
Sept	3	17:00	9,618	4.97	3.61	17.26	0.34	-			-	13.54	16.12	9.41	45.99	0.61	3.06	33.96	1.20	137.35	99.93	0.29	2.48	390
Oct	26	9:00	7,776	5.72	3.03	26.55	0.92	0.38			0.59	20.08	11.97	9.76	48.69	0.01	0.01	34.27	0.93	272.78	82.87	0.21	2.27	521
Nov	30	19:00	7,685	4.94	3.00	25.05	0.92		0.16	0.10	0.01	16.41	12.39	9.23	39.98	0.01	0.00	34.22	0.81	242.69	94.60	0.17	2.35	487
Dec	29	18:00	8,274	4.40	3.02	28.06		0.57	0.18	0.10	0.01	17.42	11.06	10.51	45.74	0.01	0.01	33.72	1.08	326.59	101.98	0.21	2.62	587
Total		•	103,708	64.9	39.4	270.6	8.3	1.9	0.6	0.6	0.6	208.6	174.0	117.5	564.3	3.3	16.1	400.7	13.0	2,622.3	1,138.8	3.0	28.8	5,677

						Other Service		
Column			j1	j2	j3	j4	j5	j
Customer			UAMPS	UMPA	Deseret	Western Area Power Administration		
Class RS / SA	Day	Time	OS RS 297	OS RS 637	OS RS 280	OS RS 262/263		Total OS
Jan	15	8:00	379	58	90	333		861
Feb	4	8:00	431	62	89	322		905
March	2	8:00	354	50	66	307		776
April	2	9:00	343	31	117	222		713
May	29	17:00	674	101	155	310		1,240
Jun	23	18:00	674	111	157	312		1,254
Jul	30	17:00	788	152	149	348		1,437
Aug	17	16:00	856	157	240	316		1,569
Sept	3	17:00	744	116	224	299		1,383
Oct	26	9:00	365	41	126	301		833
Nov	30	19:00	409	47	122	298		875
Dec	29	18:00	453	48	122	294		916
Total			6,469	975	1,657	3,662	-	12,763

PacifiCorp Attachment 9a3 - Load (Two Year Prior) 2019

		1									0	ATT (Part III - N	etwork Service)	1									
Column		ľ	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
											Calpine Energy					Avangrid		BPA South East		3 Phases		BPA Airport	
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA B	PA Oregon Wind	BPA CEC	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	BPA Idaho Falls	Renewables Inc.	NTUA	Solar	i I
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	SA 836	i I
Jan	2	9:00	8,233	6.88	3.60	28.75	1.34	0.30	-	19.78	15.45	10.47	45.55	0.01	0.01	30.81	0.75	330.22	108.83	0.01	2.64	•	605
Feb	7	8:00	8,604	7.68	3.56	35.61	1.36	0.50	0.03	18.86	16.14	11.81	55.25	0.01	0.01	31.82	0.79	280.11	112.41	0.06	2.42	-	578
March	4	8:00	8,218	7.34	3.25	35.18	1.52	0.11	0.02	21.94	14.33	11.13	54.20	0.01	0.01	31.63	0.77	284.05	93.62	0.05	2.34	-	561
April	10	8:00	7,167	5.69	3.18	19.14	1.10	-		16.23	13.71	8.54	37.79	0.24	0.01	31.21	0.70	176.91	66.93	0.07	1.87	-	383
May	13	18:00	7,311	5.01	2.94	11.55				11.21	15.44	6.69	32.18	0.54	1.99	32.06	0.79	120.64	81.43	0.08	1.77	-	324
Jun	28	18:00	8,681	4.28	3.31	11.27	0.43			14.36	15.40	9.62	44.89	0.55	3.20	31.97	0.87	168.55	93.27	0.11	1.93	-	404
Jul	22	17:00	10,334	5.50	3.42	13.92	0.40			12.68	17.43	11.28	53.47	0.61	3.09	32.04	0.72	191.32	117.65	0.14	2.61		466
Aug	5	17:00	10,220	5.82	3.63	16.11	0.37	-	-	13.93	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.87	105.90	0.18	2.42		430
Sept	5	17:00	9,722	5.36	3.73	13.05	0.30	-	-	16.10	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11		409
Oct	30	8:00	8,274	6.57	3.50	26.58	1.27	0.37	0.13	18.17	14.16	11.60	48.47	0.01	0.01	32.06	0.78	298.06	92.90	0.07	2.49		557
Nov	26	18:00	8,081	4.45	3.36	25.32	1.16	-	0.18	17.03	13.84	11.06	43.68	0.01	0.01	32.27	0.55	247.44	78.49	0.07	2.16		481
Dec	17	18:00	8,498	4.81	3.17	24.42	0.90	-	0.18	17.09	13.91	9.79	43.64	0.01	0.01	32.61	0.72	290.96	65.63	0.08	2.65	0.24	511
Total			103,344	69	41	261	10	1	1	197	185	124	561	3	14	383	8	2,699	1,125	1	27	0	5,711

					Other S	Service		
Column			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
Jan	2	9:00	408	64	148	324		943
Feb	7	8:00	383	64	81	340		868
March	4	8:00	314	33	58	320		724
April	10	8:00	338	18	60	290		706
May	13	18:00	405	32	99	295		831
Jun	28	18:00	617	95	121	317		1,150
Jul	22	17:00	772	151	148	318		1,389
Aug	5	17:00	805	152	148	318		1,423
Sept	5	17:00	758	166	146	288		1,358
Oct	30	8:00	384	44	69	334		831
Nov	26	18:00	431	48	74	299		852
Dec	17	18:00	464	60	85	314		924
Total			6,080	927	1,237	3,757		12,001

PacifiCorp Attachment 9b - Load Divisor for True up

											OATT (Part III - N	Network Service)														Oth	or Service							
Column			e	ff .	12 13	14	f5	15	9	18	19	f10	f11	112	f13	f14	f15	f16	f17	f18	f19	f20 f21	1	11	- 2	13	14	15						
												Calpine Energy					Avangrid	В	BPA South East		3 Phases						Western Area Power							
Customer						e PUD BPA: Bento	n REA BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon		SPA Idaho Falls I		NTUA		UAMPS	UMPA	A Deseret	Administration							
Class			NFS	NFO I	IFO NFI) NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO	OS	OS	OS	OS	Total	OS					
RS/SA	Day Ti				229 SA 7			SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 505	SA 175	SA742	SA 943	SA 746	SA 747	SA 876	SA 894		RS 297			RS 262/263							
Jan	26 18		8,234	4.60		29.41	1.09 -	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53		274.24	113.91		2.55	557.173		127	56 107	305		896					
Feb	18 19		7,941 7.547	5.67 5.55	2.97	27.78 26.03	1.16 0.59 1.05 0.37	0.16	0.15	0.01	19.42 21.45	14.35 14.74	10.64	48.66	0.01	0.00	34.70 34.70		262.57 272.49	115.11 105.24		2.44 2.41	547.780 541.569		100	58 109	278 340		845					
March	12 8		7,098	5.88	3.18	26.03 25.72	1.05 0.37			0.01	19.44	14.74	9.18	43.94	0.01	0.01	34.70		2/2.49	30.15		1.88	394.129		114	43 95 76 141	213		843					
Mau	31 18		8.244	4.73	3.24	15.73	0.46 0.46			1.22	14.49	15.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80		1.90	356.873		48	56 109	302		1.015					
Jun	28 17	00	10.755	6.06		23.38	0.38		- 1	172	13.23	20.12	994	48.91	0.60	3.22	35.12		197.33	107.21		2.35	475.392		731	126 166	317		1.340					
Jul	6 17	:00	10,861	5.35	3.71	16.13	0.40 0.39		0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66		2.73	484.136		370	156 190	323		1,539					
Aug	12 17	:00	10,546	6.35	3.73	22.08	0.39 0.16			1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85		2.55	449.563	1	334	147 227	303		1,511					
Sept	9 17		9,459	5.51	3.23	13.99	0.29 0.38		0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19		139.70	88.85		2.53	382.557		72	137 155	298		1,362					
Oct	12 9		7,314	5.85			0.73 -			0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80		188.29	88.08		1.95	422.059		375	50 137	227		789					
Nov	22 18		7,672 8.708	5.14	3.26	22.67 32.21	0.76 0.52	0.16	0.11	0.01	12.10	16.41 14.40	8.37 11.66	36.22 50.56	0.01	0.01	33.06		197.50 318.70	84.73 124.74		2.65	422.381 617.546		199 161	59 129	291		877					
Dec	28 18		104.380	65.74			9.09 3.42		0.12			197.08	121.46	544.02	3.51		412.75		2,577,88	1,129,34		25.94	517.546 5.651			017 1679	3.491		12.798					
Avo 12CP			8.698	548			0.76 0.28		0.04		16.65	15.42	10.12	45.34	0.29							2.16	0,001		551	85 140	291		166.50					
119.100			0,030	0.40	3.32	23.31	U./6 U.28	0.00	0.05	0.62	16.60	10.42	10.12	43.34	0.29	1.32	34.40	1.41	214.82	94.11	-	2.76	47.1		201	00 140		- 10	100.00					
		_	0,030	0.40	3.32	23.31	0.76 0.28	0.00	0.05	0.62	16.60	10.42		Part II Long-Term R				1.41	214.82	94.11	-	2.76	4/1		101	03 140	231	- 1 1/4	100.30					
Column		-	g1	92	3.32	23.31	u.re 0.28	97	98	g9	910	g11		-				1.41 g17	214.82 g18	94.11 g19	g20	g21 g22	g23 g	24 g25	g26	g27	928	g29 g3		g31 g32	9			
Column		9	g1	g2	3.32 g3 g4	23.31 g5	g6	g7 Clatskanie	g8	g9 Clatskanie	g10	g11	OATT F	Part II Long-Term R g13	Firm Point-to-Pi	oint Transmissio		1.41 g17		94.11 g19	g20	g21 g22		24 g25 Sacramer	g26	g27	g28	g29 g3	0		9		ſ	
		9	g1 affCorp	g2 Avangrid Black	3.32 g3 g4 Hills, Inc. BP.	25.51 95 N BPA	g6 City of Roseville	g7 Clatskanie	g8 Clatskanie Peoples	g9 Clatskanie	g10	g11	OATTE	Part II Long-Term R	Firm Point-to-Pi	oint Transmissio		g17 Powerex		g19 Powerex	g20 Powerex	g21 g22 Powerex Powere		24 g25	g26	g27		g29 g3	0	g31 g32 Energy NA Losses	9		[Divisor
Column		9	g1	g2 Avangrid Black	g3 g4 Hills, Inc. BP.	25.31 g5 A BPA	g6	g7 Clatskanie	g8	g9 Clatskanie	g10	g11	g12 Thermo No 1	Part II Long-Term R g13	Firm Point-to-Pi	oint Transmissio		g17 Powerex		g19 Powerex	g20 Powerex	g21 g22 Powerex Powere		24 g25 Sacramer	g26	g27	g28	g29 g3	0				[Divisor
Column		9	g1 sflCorp	g2 Avangrid Black LTP	93 94 Hills, Inc. BP.	25.51 g5 A BPA	g6	g7 Clatskanie	g8 Clatskanie Peoples	g9 Clatskanie	g10	g11	g12 Thermo No 1	Part II Long-Term R g13	Firm Point-to-Pi	oint Transmissio		g17 Powerex		94.11 g19 Powerex LTP	g20 Powerex LTP	921 922 Powerex Powere LTP LTP		24 g25 Sacramer	g26	g27	g28	g29 g3	0		g Total LTP	Total Network Behind-		
Column Customer Class		g Pacifi L1	g1 stCorp LTP	g2 Avangrid Black	g3 g4 Hills, Inc. BP.	95 A BPA	g6	g7 Clatskanie	g8 Clatskanie Peoples	g9 Clatskanie	g10	g11	g12 Thermo No 1 (CRYQ)	Part II Long-Term II g13 Powerex	Firm Point-to-Pi	oint Transmissio		g17 Powerex	g18 Powerex	94.11 g19 Powerex LTP	g20 Powerex LTP	g21 g/22 Powerex Powere LTP LTP		24 g25 Sacramer	g26	g27	g28	g29 g3	O creek Shell I	Energy NA Losses		the	Network	Network + OS
Column	Day Ti	9 Pacific L1 ne Vari	g1 iffCorp LTP prious	g2 Avangrid Black LTP SA 895 S	3.52 g3 g4 Hills, Inc. BP. .TP LTI A67 SA1	g6 BPA LTP 79 SA 65	g6	g7 Clatskanie	g8 Clatskanie Peoples	g9 Clatskanie	g10	g11	g12 Thermo No 1 (CRYQ)	Part II Long-Term II g13 Powerex	Firm Point-to-Pi	oint Transmissio		g17 Powerex	g18 Powerex	94.11 g19 Powerex LTP SA 995	g20 Powerex LTP SA 996	921 922 Powerex Powere LTP LTP SA 1016 SA 101		24 g25 Sacramer	g26	g27	g28	g29 g3	O creek Shell I	Energy NA Losses LTP LTP IA 791	Total LTP	& OS Meter	Network Load	Network + OS
Column Customer Class	Day Ti	Padi L1	g1 sifCorp LTP srious 2,446	g2 Avangrid Black LTP SA 895 S	3.52 g3 g4 Hills, Inc. BP. .TP LTI A67 SA1	95 A BPA D LTP 79 SA 65	g6	g7 Clatskanie	g8 Clatskanie Peoples	g9 Clatskanie	g10	g11	g12 Thermo No 1 (CRYQ)	Part II Long-Term II g13 Powerex	Firm Point-to-Pi	oint Transmissio		g17 Powerex	g18 Powerex	94.11 g19 Powerex LTP SA 595	920 Powerex LTP SA 995	921 922 Powerex Powere LTP LTP SA 1016 SA 101		24 g25 Sacramer	g26	g27	g28	g29 g3	O creek Shell I	Energy NA Losses	Total LTP	& OS Meter 9,687 251	Network Load 9,938	Network + OS + LTP 13,772
Column Customer Class	Day Ti	Pacif L1 me Vari	g1 stfCorp LTP trious 2,446 2,446	92 Avangrid Black LTP SA 895 S 30 30 30 30	3.52 g3 g4 Hills, Inc. BP. .TP LTI A 67 SA 1 50 50	95 LTP SA 655	g6	g7 Clatskanie	g8 Clatskanie Peoples	g9 Clatskanie	g10	g11	g12 Thermo No 1 (CRYQ)	Part II Long-Term II g13 Powerex	Firm Point-to-Pi	oint Transmissio		g17 Powerex	g18 Powerex	94.11 g19 Powerex LTP SA 995	920 Powerex LTP SA 996 100 100 100	g21 g22 Powerex Powere LTP LTP SA 1016 SA 1011		24 g25 Sacramer	g26	g27	g28	g29 g3	O creek Shell I	Energy NA Losses LTP LTP IA 791	Total LTP	& CS the Meter 9,687 251 9,334 204	Network Load 9,938 9,538	Network + OS + LTP 13,772 13,372
Column Customer Class	Day Ti	Pacif L1	g1 stiCorp LTP srious 2,446 2,446 2,446 2,446	g2 Avangrid Black LTP 1 SA 895 S 30 30 30 30	3.32 93 94 Hills, Inc. BP. TP LTI A 67 SA 1 50 50 50 50	23.31 g5 A BPA D LTP 79 SA 65 18 18 18	g6	g7 Clatskanie	g8 Clatskanie Peoples	g9 Clatskanie	g10	g11	g12 Thermo No 1 (CRYQ)	Part II Long-Term II g13 Powerex	Firm Point-to-Pi	oint Transmissio		g17 Powerex	g18 Powerex	94.11 g19 Powerex LTP SA 995 100 100 100	920 Powerex LTP SA 996 100 100 100 100	921 922 Powerex Powere LTP LTP SA 1016 SA 101		24 g25 Sacramer	g26	g27	g28	g29 g3	O creek Shell I	Energy NA Losses LTP LTP IA 791	Total LTP 3,834 3,834	& OS Meter 9,687 251	Network Load 9,938 9,538 9,173 8,543	Network + OS + LTP 13,772 13,372 13,007 12,377
Column Customer Class	Day Ti	Paof L1	g1 sifCorp LTP srious 2,446 2,446 2,446 2,446 2,446 2,446	92 Avangrid Black LTP SA 895 S 30 30 30 30 30 30	33.22 93 94 Hills, Inc. BP, TP LTI A67 SA 1 50 50 50 50 50	95 LTP SA 65 18 18 18 18 18 18 18 18 18 18 18 18 18	g6	g7 Clatskanie	g8 Clatskanie Peoples	g9 Clatskanie	g10	g11	g12 Thermo No 1 (CRYQ)	Part II Long-Term II g13 Powerex	Firm Point-to-Pi	oint Transmissio		g17 Powerex	g18 Powerex	94.11 g19 Powerex LTP SA 995 100 100 100 100	920 Powerex LTP SA 996 100 100 100 100 100	921 922 Powerex Powere LTP LTP SA 1016 SA 101		24 g25 Sacramer	g26	g27	g28	g29 g3	O creek Shell I	Energy NA Losses LTP LTP IA 791	Total LTP 3,834 3,834 3,834 3,834 3,816	8 OS Meter 9,687 9,334 204 8,946 227 8,335 208 9,616 176	Network Load 9,938 9,538 9,173 8,543 9,792	Network + OS + LTP 13,772 13,372 13,007 12,377 13,608
Column Customer Class	Day Ti	Pacific L1	g1 sifCorp LTP brious 2,446 2,446 2,446 2,446 2,446 2,446 2,446	92 LTP SA 895 S 30 30 30 30 30 30 30 30 30 30 30 30 30	3.32 g3 g4 Hills, Inc. BP. TP LTI A 67 SA 1 50 50 50 50 50	95 A BPA D LTP 79 SA 65 18 18 18 18 18 18 18 18 18 18 18 18 18	g6	g7 Clatskanie	g8 Clatskanie Peoples	g9 Clatskanie	g10	g11	g12 Thermo No 1 (CRYQ)	Part II Long-Term II g13 Powerex	Firm Point-to-Pi	oint Transmissio		g17 Powerex	g18 Powerex	94.11 g19 Powerex LTP SA 995 100 100 100 100 100 100	920 Powerex LTP SA 995 100 100 100 100 100 100 100	g21 g22 Powerex Powere LTP LTP SA 1016 SA 101		24 g25 Sacramer	g26	g27	g28	g29 g3	O creek Shell I	Energy NA Losses LTP LTP IA 791	3,834 3,834 3,834 3,834 3,836 3,936	8 CS Meter 9,687 251 9,334 204 8,946 227 8,335 206 9,616 176 12,571 175	Network Load 9,538 9,538 9,173 8,543 9,792 12,746	Network + OS + LTP 13,772 13,372 13,007 12,377 13,608 16,672
Column Customer Class	Day Ti	Pacifi L1 The Veri	g1 stiCorp LTP sticus 2,446 2,446 2,446 2,446 2,446 2,541 2,541	92 LTP SA 895 S 30 30 30 30 30 30 30 30 30 30 30 30 30	3.32 g3 g4 Hills, Inc. BP, TP LTI A 67 SA 1 50 50 50 50 50 50 50 50 50 5	95 A BPA LTP 79 SA 65 18 18 18 18 18 18 18 18 18 18 18 18 18	g6	g7 Clatskanie	g8 Clatskanie Peoples	g9 Clatskanie	g10	g11	g12 Thermo No 1 (CRYQ)	Part II Long-Term II g13 Powerex	Firm Point-to-Pi	oint Transmissio		g17 Powerex	g18 Powerex	94.11 g19 Powerex LTP SA 995 100 100 100 100 100 100 100 100	920 Powerex LTP SA 996 100 100 100 100 100	276 921 922 Powerex Powere LTP LTP SA 1016 SA 1011		24 g25 Sacramer	g26	g27	g28	g29 g3	O creek Shell I	Energy NA Losses LTP LTP IA 791	Total LTP 3,834 3,834 3,834 3,816 3,926 4,129	8 OS Meter 9,687 251 9,334 204 8,946 227 8,335 206 9,616 176 12,571 175 12,884 152	Network Load 9,538 9,538 9,173 8,543 9,792 12,746 13,037	Network + OS + LTP 13,772 13,907 12,377 13,608 16,672 17,166
Column Customer Class	Day Ti	Padil L1 Vari	g1 LTP srious 2,446 2,446 2,446 2,446 2,446 2,541 2,541 2,541	92 Avangrid Black LTP SA 895 S 930 300 300 300 300 300 300 300	3.32 g3 g4 Hills, Inc. BP, TP LTI A67 SA 1 50 50 50 50 50 50 50 50 50 5	g5 LTP SA65	g6	g7 Clatskanie	g8 Clatskanie Peoples	g9 Clatskanie	g10	g11	g12 Thermo No 1 (CRYQ)	Part II Long-Term II g13 Powerex	Firm Point-to-Pi	oint Transmissio		g17 Powerex	g18 Powerex	94.11 g19 Powerex LTP SA 995 100 100 100 100 100 100 100 100	920 Powerex LTP SA 996 100 100 100 100 100 100 100 100 100 10	921 922 Powerex Powerex LTP LTP SA 1016 SA 101 100 10 100 10		24 g25 Sacramer	g26	g27	g28	g29 g3	O creek Shell I	Energy NA Losses LTP LTP IA 791	Total LTP 3,834 3,834 3,834 3,834 3,836 4,129 4,129	8. CS Meter 9,687 251 9,334 204 8,946 227 8,335 206 9,616 176 12,571 175 12,884 152 12,507 160	Network Load 9,938 9,538 9,173 8,543 9,792 12,745 13,037 12,667	Network + OS + LTP 13,772 13,372 13,007 12,377 13,608 16,672 17,166 16,796
Column Customer Class	Day Ti	9 Padi L1	g1 sifCorp LTP srious 2,446 2,446 2,446 2,446 2,446 2,541 2,541 2,541 2,541	92 Avangrid Black LTP SA 895 S 30 30 30 30 30 30 30 30 30 30 30 30 30	3.32 93 94 Hills, Inc. BP, TP LTI 50 50 50 50 50 50 50 50 50 5	95 A SPA SPA SA 65 18 18 18	g6	g7 Clatskanie	g8 Clatskanie Peoples	g9 Clatskanie	g10	g11	g12 Thermo No 1 (CRYQ)	Part II Long-Term II g13 Powerex	Firm Point-to-Pi	oint Transmissio		g17 Powerex	g18 Powerex	94.11 g19 Powerex LTP SA 995 100 100 100 100 100 100 100	920 Powerex LTP SA 995 100 100 100 100 100 100 100 100 100 10	279 921 922 Powerex Powere LTP LTP LTP		24 g25 Sacramer	g26	g27	g28	g29 g3	O creek Shell I	Energy NA Losses LTP LTP IA 791	Total LTP 3,834 3,834 3,834 3,816 3,926 4,129 4,131	\$ CS Meter 9,687 251 9,334 204 8,946 2277 8,335 2068 9,616 175 12,884 152 12,507 160 11,203 206	Network Load 9,938 9,538 9,173 8,543 9,792 12,746 13,037 12,667 11,409	Network + OS +LTP 13,772 13,007 12,377 13,608 16,672 17,166 16,796 15,540
Column Customer Class	Day Ti	g Paol L1	g1 stiCorp LTP srious 2,446 2,446 2,446 2,446 2,541 2,541 2,541 2,541 2,541	92 Avangrid Black LTP SA 895 S 30 30 30 30 30 30 30 30 30 30 30 30 30 3	3.32 Hills, Inc. BP. TP LTI A 67 SA 1 50 50 50 50 50 50 50 50 50 5	95 A BPA D LTP SA 66 18 18 18 18 18 18 18 18 18 18 18 18 18	96	g7 Clatskanie	g8 Clatskanie Peoples	g9 Clatskanie	g10	g11	g12 Thermo No 1 (CRYQ)	Part II Long-Term II g13 Powerex	Firm Point-to-Pi	oint Transmissio		g17 Powerex	g18 Powerex	94.11 g19 Powerex LTP SA 995 100 100 100 100 100 100 100	920 Powerex LTP SA 996 100 100 100 100 100 100 100 100 100 10	921 922 Powerex Powere LTP LTP SA 1016 SA 101 100 100 100 100 100 100 100 100		24 g25 Sacramer	g26	g27	g28	g29 g3	O creek Shell I	Energy NA Losses LTP LTP IA 791	Total LTP 3,834 3,834 3,834 3,816 3,926 4,129 4,129 4,131 4,133	8. CS Meter 9,687 251 9,334 204 8,946 227 8,335 206 9,616 176 12,571 175 12,884 152 12,507 160	Network Load 9,938 9,538 9,173 8,543 9,792 12,746 13,037 12,667 11,409 8,701	Network + OS + LTP 13,772 13,372 13,077 12,377 13,608 16,672 17,166 16,796 15,540 12,834
Column Customer Class	Day Ti	g Paol L1	g1 sifCorp LTP srious 2,446 2,446 2,446 2,446 2,446 2,541 2,541 2,541 2,541	92 Avangrid Black LTP	3.32 33 94 Hills, Inc. BP, TP LTI A67 SA 1 50 50 50 50 50 50 50 50 50 5	95 SA 65 18 18 18 18 18 18 18 18 18 18 18 18 18	96	g7 Clatskanie	g8 Clatskanie Peoples	g9 Clatskanie	g10	g11	g12 Thermo No 1 (CRYQ)	Part II Long-Term II g13 Powerex	Firm Point-to-Pi	oint Transmissio		g17 Powerex	g18 Powerex	94.11 g19 Powerex LTP SA 995 100 100 100 100 100 100 100	920 Powersx LTP SA 996 100 100 100 100 100 100 100 100 100 10	279 g21 g22 Powerex Powerex LTP LTP SA 1016 SA 101		24 g25 Sacramer	g26	g27	g28	g29 g3	O creek Shell I	Energy NA Losses LTP LTP IA 791	Total LTP 3,834 3,834 3,834 3,816 3,926 4,129 4,131	\$ CS Meter 9,687 251 9,334 204 8,946 2277 8,335 2068 9,616 175 12,884 152 12,507 160 11,203 206	Network Load 9,938 9,538 9,173 8,543 9,792 12,746 13,037 12,667 11,409	Network + OS + LTP 13,772 13,372 13,007 12,377 13,606 16,672 17,166 16,796 15,540 12,834 13,185
Column Customer Class	Day Ti	9 Paofi	g1 sifCorp LTP srious 2,446 2,446 2,446 2,446 2,541 2,546 2,	92 Avangrid Black LTP SA 895 30 30 30 30 30 30 30 30 30 3	3.32 93 94 Hills, Inc. BP. TP LTI A 67 SA 1 50 50 50 50 50 50 50 50 50 5	95 A BPA P LTP SA 65 18 18 18 18 18 18 18 18 18 18 18 18 18	96	g7 Clatskanie	g8 Clatskanie Peoples	g9 Clatskanie	g10	g11	g12 Thermo No 1 (CRYQ)	Part II Long-Term II g13 Powerex	Firm Point-to-Pi	Control Cont		917 Powerex LTP SA 748 50 50 50 50 50 50 50 50 50 50 50 50 50	g18 Powerex	94.11 Powerex LTP SA 995 100 100 100 100 100 100 100	920 Powerex LTP SA 996 100 100 100 100 100 100 100 100 100 10	276 921 922 Powerex Powerex LTP LTP SA 1016 SA 1016 100	LTP L T SA 733 SJ 99 99 99 99 90 90 90 90 90 90 90 90 90	24 925 Sacramer of SD Munoplat United States of SD Munoplat United States of SD Munoplat	925 Salt Rivers Project LTP SA 80 19 19 19 19 19 19 19 19 19 19 19 19 19	g27	g28 Gamet Solar LTP SA 966 10 10 10 10 10 10 10 10 10 10 10 10 10	g29 g3	O creek Shell I	Energy NA Losses LTP LTP IA 791	Total LTP 3,834 3,834 3,834 3,816 3,926 4,129 4,131 4,133 4,003	8 CS Meter 9,667 251 9,334 204 8,946 227 8,335 206 9,616 176 12,571 175 12,884 152 12,507 11,200 2067 8,524 210,049 221 10,049 221	Network Load 9,938 9,538 9,173 8,543 9,792 12,746 13,037 12,667 11,409 8,701 9,182	Network + OS + LTP 13,772 13,372 13,007 12,377 13,608 16,672 17,166 16,786 15,540 12,834 13,185
Column Customer Class	Day Ti	9 Pacific L1 Varia	g1 stCorp LTP 2,446 2,446 2,446 2,446 2,446 2,446 2,541 2,54	92 LTP	3.32 91 94 Hills, Inc. BP, LTI A 67 SA 1 50 50 50 50 50 50 50 50 50 5	95 A BPA D LTP 79 SA 65 18 18 18 18 18 18 18 18 18 18 18 18 18	G Chy of Roseville LTP SA 881 55 56 50 56	g7 Classkanie Peoples Ullis District LTP SA 899 13 13 13 13 13 13 13 13 13 13 13 13 13	g8 Clatskanie Peoples	g9 Clatskanie	910 Evergreen Bio LTP SA 874 10 10 10 10 10 10 10 10 10 1	g11	GATTF gf2 Thermo No 1 (CRYQ) LTP SA 558 11 11 11 11 11 11 11 11 11 11 11 11 11	Part I Long-Term I g13 Powerex LTP SA 169 80 80 80 80 80 80 80 80 80 80 80 80 80	Firm Point to P1 g14 Powerex LTP SA 700 100 100 100 100 100 100 100 100 100	Contract Contract	po Service g16 Powerex LTP SA 702 100 100 100 100 100 100 100 100 100 1	917 Powerex LTP SA 748 50 50 50 50 50 50 50 50 50 50 50 50 50	g18 Powersx LTP SA 749 150 150 150 150 150 150 150 150 150 150	g19 Powerex LTP SA 995 100 100 100 100 100 100 100	920 Powersx LTP SA 995 100 100 100 100 100 100 100 100 100 10	g21 g22 Powerex Powerex LTP LTP SA 1016 SA 101	LTP L T SA 733 SJ 99 99 99 99 90 90 90 90 90 90 90 90 90	24 925 Sacramer of SD Munoplat United States of SD Munoplat United States of SD Munoplat	925 Salt Rivers Project LTP SA 80 19 19 19 19 19 19 19 19 19 19 19 19 19	927 ver EWEB ct LTP 29 SA 605 25	g28 Gamet Solar LTP SA 966 10 10 10 10 10 10 10 10 10 10 10 10 10	g29 g2 Airport Falls LTP LT SA 965 SA 50 50 50 50 50 50 50 50 50 50 50 50	O creek Shell I	Energy NA Losses LTP LTP A791 - 131 - 131 - 131 - 131 - 131 - 132 - 122 - 122 - 122 - 122 - 132 - 132 - 131	Total LTP 3,834 3,834 3,834 3,834 3,816 3,926 4,129 4,121 4,133 4,003	\$ 05 heleter 9.567 251 9.304 2047 8.345 208 9.616 176 12.571 175 12.884 152 12.507 11.200 8.552 177 8.5572 210	Network Load 9,938 9,538 9,538 9,173 8,543 9,792 12,746 13,037 12,667 11,609 8,701 9,182 10,472	Network + OS + LTP 13,772 13,372 13,077 12,377 13,608 16,672 17,166 16,796 15,540 12,834

PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(526,710,244)
1110000	146200	A/Amort-Oth Intang	(164,314,625)
1110000	146201	A/Amort-Hydr-Klamath	787,860
1110000	146210	A/Amort-Oth Lic/Hydr	(21,934,561)
1110000	146230	A/Amort-LsHld Imprmt	(13,333,090)
	Attachment 5	input: Total Accumulated Amortization	(725.504.660)

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail - 2021

FERC Account	Account Number	Account Description	Category		20 Year-end Balance		ear-end	Bol	Y-EoY Average	Other	100% Transmission	PI	ant-related	Lat	bor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$	5,672,419	\$	17,347,567	\$	11,509,993			\$	11,509,993	í	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$	2,237,443	\$	2,316,931	\$	2,277,187			\$	2,277,187	1	
	132013	Prep Ins-D&O Liability	Labor-related	\$	-	\$	-	\$	-					\$	-
	132016	Prep Ins-Minority Owned Plants	Other	\$	321,928	\$	311,635	\$	316,781	\$ 316,781				1	
	132045	Prepaid Workers Compensation	Labor-related	\$	137,594	\$	114,760	\$	126,177					\$	126,17
	132055	Prepaid Employee Benefit Costs	Labor-related	\$	1,375,844	\$	1,632,238	\$	1,504,041					\$	1,504,04
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$	-	\$	-	\$	-			\$	-	1	
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$	-	\$	-	\$	-			\$	-	1	
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$	19,318,920	\$	20,070,575	\$	19,694,747			\$	19,694,747	<u> </u>	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$	12,685	\$	29,204	\$	20,944	\$ 20,944				<u> </u>	
	132924	Other Prepayments - Oregon DOE Fee	Other	\$	749,600	\$	860,083	\$	804,841	\$ 804,841				<u> </u>	
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$	667,212	\$	625,994	\$	646,603	\$ 646,603					
	132096	Prepaid RECs for RPS (WA)	Other	\$	_	\$	_	\$	_	\$ -					-
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	S	16,065,321	\$	7,796,707	\$	11,931,014	\$ 11,931,014	i T				-
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale	Other	\$	7,403,557	\$	6.440.950	\$	6,922,254	\$ 6.922.254				$\overline{}$	
	132310	Prepaid Rating Agency Fees	Other	6	46.096	\$	39,498	\$	42,797	\$ 42,797					
	132320	Prepaid Surety Bond	Other	\$	219.828	\$	-	\$	109.914	\$ 109.914					
	132548	Prepaid Cedar Springs II	Other	\$	157,284	\$		\$	78,642	\$ 78,642	+				
	132551	Prepaid Dunlap	Other	6	207,914	S	207,914	\$	207,914	\$ 207,914	1	1		$\overline{}$	
	132557	Prepaid GlenRock I	Other	Φ	185,437	S	185,437	\$	185,437	\$ 185,437					
	132558	Prepaid GlenRock II	Other	φ	146.102	s	146.102	\$	146,102	\$ 146,102				-	
	132564	Prepaid High Plains	Other	9	556,311	S	556,311	S.	556,311	\$ 556.311					
	132564	, ů	Other	9	282.370	\$	282,370	\$	282.370	\$ 282.370					
		Prepaid Leaning Juniper		9		\$	- 1	\$. ,					—	
	132574	Prepaid McFadden Ridge	Other	\$	106,767		106,767	-	106,767	, ,,,,,,,,,					
	132577	Prepaid Rolling Hills	Other	\$	278,155	\$	278,155	\$	278,155	Ų 2.0,100	1				
	132580	Prepaid Seven Mile I	Other	\$	185,437	\$	185,437	\$	185,437	\$ 185,437	`			ь—	
	132581	Prepaid Seven Mile II	Other	\$	36,525	\$	36,525	\$	36,525	\$ 36,525	i			ь—	
	132603	Other Prepay-Ashton Plant Land	Other	\$	-	\$	-	\$	-	\$					
	132606	Other Prepay - Lease Commissions	Other	\$	-	\$	-	\$	-	\$				ь—	
	132620	Prepayments - Water Rights Lease	Other	\$	1,121,820	\$	1,133,351	\$	1,127,585	\$ 1,127,585				ь—	
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$	557,594	\$	402,423	\$	480,009	\$ 480,009				1	
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$	-	\$	-	\$	-	\$ -				1	
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$	-	\$	-	\$	-	\$ -				1	
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$	-	\$		\$	-	\$ -				i .	
	132650	Prepaid Dues	Other	\$	-	\$		\$	-	\$ -				i .	
	132700	Prepaid Rent	Plant-related	\$	42,667	\$	42,667	\$	42,667			\$	42,667	i	
	132705	Prepaid Pole Contact Rental	Other	\$	324,852	\$	324,809	\$	324,830	\$ 324,830)			1	
	132740	Prepaid O&M - Wind	Other	\$	93,041	\$	89,949	\$	91,495	\$ 91,495	i i			1	
	132755	Prepaid Aircraft Maint	Labor-related	\$	203,009	\$	100,000	\$	151,504		Î			\$	151,50
	132825	Prepaid LGIA Transmission	Other	\$	-	\$	-	\$	-	\$ -				1	
	132831	Prepaid BPA Transmission - Wine Country	Other	\$	516,172	\$	-	\$	258,086	\$ 258,086	;			<u> </u>	
	132900	Prepayments - Other	Labor-related	\$	1,438,226	\$	1,250,603	\$	1,344,414					\$	1,344,41
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$	1,193,266	\$	1,432,437	\$	1,312,851	\$ 1,312,851					
	132903	Prep Fees-Utah Public Service Commission	Other	\$	3,110,401	\$	3,467,002	\$	3,288,702	\$ 3,288,702					
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$	361,736	\$	284,329	\$	323,032	\$ 323,032					-
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$	-	\$		\$	-	, ,,,,,,				\$	
	132910	Prepayments - Hardware & Software	Labor-related	\$	12,416,731		11,130,782	\$	11,773,757					\$	11,773,75
	132926	Prepaid Royalties	Other	\$	12,410,701	\$	- 11,100,702	\$	11,770,707	\$.				_	11,770,70
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	6	(36,877)	s	(15,805)	\$	(26,341)	Ψ		s	(26,341)		
	132999	Prepayments - Reclass to Long-Term	Other	6	(972,407)	\$	(2,673,148)	\$	(1,822,777)	\$ (1,822,777	7	Ÿ	(20,341)	$\overline{}$	
	134000		Other	9	1,009,284	\$	2,688,952	\$	1,849,118		4	-			
1652000		Long-Term Prepayments - Reclass from Current		9		\$		\$		Ψ 1,010,110		-			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$	2,439,903	\$	2,330,601	-	2,385,252	\$ 2,385,252	:	-			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$	4.000	Ψ	-	\$	-	\$ -	1	<u> </u>			
1055000	203000	Discount on Short-Term Securities	Other	\$	1,653	\$	-	\$	827	\$ 827	1	<u> </u>			
1655000	132400	Prepaid Mining Costs	Other	\$	-	\$	-	\$	-	\$ -	1				
		Total Prepayments		\$	80,191,819	\$	81,560,111	\$	80,875,965	\$ 32,477,818	\$ -	\$	33,498,253	\$	14,899,89

Allocator 0.000% 100.000% 29.601% 9.187%
Total Allocated to Transmission by Category \$ - \$ - \$ 9,915,744 \$ 1,368,783

PacifiCorp Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2020 and 2021

	Prior year	Current year
Hazelwood Substation	161,944	0
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	1,679,914	1,517,970

		Prior year	Current year
Total - PacifiCorp	214.47d	23,912,440	14,811,003

PacifiCorp Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

As Filed 1=Revenue credit 0=Denominator

			0=Denominator
Description	Revenue	MW	Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,731,042	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	193,107	n/a	1
Deseret RS 280	0	139.9	0
Enel Cove Deferral Fee	0	n/a	1
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	20,424	n/a	1
Obsidian Deferral	0	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	0	n/a	1
Portland General Electric	0	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	0	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,972	n/a	1
USBR Weber Basin RS 286	41,587	n/a	1
UAMPS RS 297	0	550.9	0
UMPA RS 637	0	84.8	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	290.9	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	48,599	n/a	1
Iberdrola Deferral Fee	7,189	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Additional OS Revenue Credit	193,211	n/a	1
Att 3 input: Total OS contract revenue credits	6,406,882	1,066.5	

Short-term revenue

Short	-term	firm
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PacifiCorp Commercial and Trading (C&T)	56,714,794
Third parties	7,117,331
Total short-term firm	63,832,125

Short-term non-firm

PacifiCorp Commercial and Trading (C&T)	16.796.311
Third parties	37,255,007
Total short-term non-firm	54,051,318

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	73,511,105
Third parties	44,372,338
Att. 3 input: Total short term-firm and non-firm revenue	117,883,443

PacifiCorp Attachment 14 - Cost of Capital Detail

				ı	Prior Year												
					(month end)						Current Year	(month end)					
		Appenaix A input															
		value															
	Operation	(result of operation															
Appendix A	to apply to monthly input columns at	specified in column 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	8,842,534,615	Bonds (221)	Form 1, pg 112, ln 18 c,d	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,267,150,000	9,267,150,000	9,267,150,000	9,267,150,000	9,267,150,000	8,817,150,000	8,797,150,000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various 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	20,988,276	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	18,031,923	17,937,371	17,842,819	17,748,267	17,653,715	17,565,363	17,477,011	25,038,041	24,929,070	24,820,100	24,711,130	24,599,593	24,493,189
92	13-month average	39,782,153	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	37,670,714	37,383,180	37,096,206	36,808,669	36,521,131	36,258,708	35,996,285	43,377,944	43,678,490	43,507,415	43,248,882	42,941,450	42,678,915
93	13-month average	3,099,866	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	3,388,709	3,340,170	3,291,631	3,243,092	3,194,553	3,146,014	3,097,475	3,048,936	3,000,397	2,951,858	2,903,319	2,856,017	2,836,085
94	13-month average	8,446	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	13,971	13,052	12,133	11,214	10,295	9,376	8,458	7,539	6,620	5,701	4,782	3,717	2,945
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	405,404,301	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, ln 33 i	33,540,062	33,526,525	33,516,542	33,519,806	33,523,176	33,526,004	32,876,491	33,923,186	34,646,614	34,646,033	34,654,115	33,546,664	33,499,144
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	4,541,192	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	382,087	382,086	382,089	382,089	382,089	350,775	350,775	391,997	393,575	393,882	393,954	418,968	318,911
100	12-month sum	607,365	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	47,302	74,673
101	12-month sum	9,641	Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	1,611	(1,158)
102	12-month sum		Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average		Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217)PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average		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		Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213)PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214)PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	9,573,346,279	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	9,173,498,557	9,252,088,847	9,304,908,949	9,342,793,439	9,375,944,806	9,438,618,433	9,567,914,179	9,720,849,470	9,837,275,153	9,900,645,743	9,791,505,825	9,834,113,294	9,913,344,935
114	13-month average	86,774,204	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	83,092,814	84,426,528	84,710,900	83,344,143	81,215,213	83,316,486	86,398,754	85,328,121	90,057,939	96,865,013	102,678,561	104,812,357	61,817,828
115	13-month average (enter negative)	(18,514,257)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(19,097,488)	(19,012,075)	(18,926,662)	(18,841,250)	(18,775,837)	(18,670,424)	(18,585,011)	(18,499,598)	(18,414,185)	(18,328,772)	(18,243,940)	(18,157,946)	(17,132,153)
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956

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

PacifiCorp Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment & Asset Class 345 - Accessory Electrical Equipment (At December 31, 2021)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,819,263
Bus	1,441,789
Fire Protection	1,083,497
Foundation And Substructure	2,519,792
Insulator	68,954
Lightning Arrester	278,061
Misc	1,776,854
Relay And Control	968,638
Steel Structure	274,163
Step-Up Transformer	154,580,976
Total 353.4 Class Assets	167,839,798
Wind Generation Facilities	168,492,871
34.5 kV Facilities	10,106,741
Appendix A input: Total Assets to Exclude	346,439,410

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	Projection		-	By Cate	egory		-
Description	Account Calculation	Reserve type	SAP Account	FERC Account	SAP Account FERC Account	December month end	December month end	Beg-/End-of-Year Average	Category	100% Transmission	Plant	Labor	Other	Total Transmi related Unfu
A GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526 555	(17.6)	(11.1)	(14.4)	Other		Tiunt	Euboi	(14.358)	
A GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516 555/165	(7.0)	(5.6)	(6.3)	Other				(6.298)	
dar (Wood Hollow)	Estimate by Legal	Unfunded	248070	242	545500 426.3	(2.0)	(2.0)	(2.0)	Other				(2.000)	
TL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	545500-502 426.5	(0.1)	(0.1)	(0.1)	Other				(0.050)	
PA Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050 565	(0.2)	(0.2)	(0.2)	Other				(0.232)	
ccum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	301913 456	(6.0)	(5.3)	(5.7)	100% Transmission	(5.655)			,	
ccum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	310975 449.1	(3.2)	(3.2)	(3.2)	Other	(,			(3.240)	
rapper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	120165/515100 151/501	(7.0)	(8.4)	(7.7)	Other				(7.657)	
lamath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	545500 545	(33.0)	(2.4)	(17.7)	Other				(17.689)	
ccrued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253	582300 566/567	(0.7)	(0.2)	(0.4)	100% Transmission	(0.446)			,,	
ccrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	582300 589	(1.5)	(1.7)	(1.6)	Other	(,			(1.614)	
juries & Damages Reserve Risk ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	545050 426.5	0.0	0.0	0.0	Labor			0.000		
juries & Damages Reserve Risk ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	545050 925	(256.3)	(255.5)	(255.9)	Other				(255.882)	
juries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimate by Legal ("Labor")	Unfunded	116925	228.2	545050 426.5	0.0	0.0	0.0	Labor			0.000		
njuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	545050 925	0.0	0.0	0.0	Other				0.000	
njuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	156909	228.2	549302 925	115.3	115.3	115.3	Other				115.250	
Self-Insured Property Reserve - Pacific Power	Estimate by Legal ("Other")	Unfunded	280307	228.1	545500 925	0.0	(1.0)	(0.5)	Other				(0.500)	
rovision for Customer A/R (CSS)	Calculation based on actuals	Unfunded	118100	144	550750 904	(15.2)	(16.2)	(15.7)	Other				(15.696)	
rovision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	550750 904	(0.0)	(0.1)	(0.1)	Other				(0.072)	
rovision for Other A/R (Joint Use)	Calculation based on actuals	Unfunded	118155	172	301869 454	(0.1)	(0.2)	(0.2)	Other				(0.156)	
ad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue -	c Unfunded	118157	144	550776 904	(0.1)	(0.1)	(0.1)	Other				(0.097)	
rovision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	550750 904	(0.8)	(0.8)	(0.8)	Other				(0.788)	
ad Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	550775 904	(1.0)	(1.0)	(1.0)	Other				(1.003)	
rovision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	301119 440	(0.3)	0.0	(0.2)	Other				(0.157)	
ovision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	301119 440	(0.4)	0.0	(0.2)	Other				(0.202)	
ventory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	various 506/553/557	(0.4)	(0.1)	(0.2)	Other				(0.244)	
ventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	various 598	(0.9)	(0.9)	(0.9)	Other				(0.893)	
ventory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	various 593	(0.6)	(0.7)	(0.6)	Other				(0.604)	
Construction Work-in-Progress (CWIP) Reserve	Estimate by PP/RMP Finance	Unfunded	148001	107	554990 557/593/598	(7.0)	(6.6)	(6.8)	Other				(6.796)	
WIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	148019/554702 108/426.5	(2.3)	0.0	(1.1)	Other				(1.137)	
contra PP&E - Cholla U4 - CWIP	Estimate based on current balance	Unfunded	148907	107	185861/554702 182.3/426.5	0.0	0.0	0.0	Other				0.000	
Incollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	550750 904	(0.2)	(0.2)	(0.2)					(0.209)	
ccrued Liquated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	289540/120151 /515100 253/151/501	(9.0)	(8.5)	(8.7)	Other				(8.727)	
crued Liquated Damages (Current) - Cholla	Estimate by Fuels	Unfunded	210678	232	120161/515100 151/501	(19.6)	0.0	(9.8)	Other				(9.803)	
ccrual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	various Follows Labor	(2.6)	(3.2)	(2.9)	Labor			(2.903)		
nnual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	500410 Follows Labor	0.0	0.0	0.0	Labor			0.000		
01(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	501250 Follows Labor	(2.0)	(1.9)	(2.0)	Labor			(1.975)		
afety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	500400 Follows Labor	0.0	(2.3)	(1.2)	Labor			(1.163)		
ti Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	various various	(0.0)	0.0	(0.0)	Other			,	(0.007)	
ccrued Liquated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	210675 232	(2.2)	0.0	(1.1)	Other				(1.119)	
CA Taxes - ER deferral (CARES Act)	Calculation by Payroll	Unfunded	289322	236	580500 Follows Labor	(12.0)	0.0	(6.0)	Labor			(6.021)		
cation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	500515 Follows Labor	(2.8)	(2.8)	(2.8)	Labor			(2.817)		
acation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	500517 Follows Labor	(2.0)	(2.2)	(2.1)	Labor			(2.096)		
acation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	500520 Follows Labor	(2.4)	(2.4)	(2.4)	Labor			(2.429)		
ersonal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	500515 Follows Labor	(0.1)	(0.0)	(0.1)	Labor			(0.050)		
ersonal Time Accrual UWUA 127	Calculation by Payroll	Unfunded	248187	242	500518 Follows Labor	(3.7)	(3.4)	(3.6)	Labor			(3.587)		
ersonal Time Accrual UWUA 197	Calculation by Payroll	Unfunded	248188	242	500519 Follows Labor	(0.2)	(0.2)	(0.2)	Labor			(0.181)		
ersonal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	500516 Follows Labor	(17.7)	(17.1)	(17.4)	Labor			(17.447)		
ck Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	500515 Follows Labor	(5.9)	(6.2)	(6.0)	Labor			(6.021)		
upplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	501102 Follows Labor/926	(1.6)	(1.6)	(1.6)	Other				(1.573)	
nsion - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	501105 Follows Labor/926	(0.5)	(0.5)	(0.5)	Labor			(0.502)		
S 158 SERP Liability	Calculation based on actuarial	Unfunded	280465	228.35	501115 Follows Labor/926/426.5	(58.1)	(53.7)	(55.9)	Labor			(55.878)		
AS 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	Accum OCI/partially offsetting unfunded SERP liability	299107	219	554032 Follows Labor/926	25.3	22.7	24.0	Labor			24.021		
AS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	501160 Follows Labor/926	(25.7)	(22.0)	(23.8)	Labor			(23.818)		
Vasatch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	501160 Follows Labor/926		(2.2)	(2.3)	Labor			(2.308)		
Totals						(394.0)	(315.7)	(354.8)		(6.101)	0.000	(105.175)	(243.553)	

(15.763) (15,762,530) Appendix A input

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

FERC Acct	Description	2021 Expense
4265000	OTHER DEDUCTIONS	84
5020000	STEAM EXPENSES	581
5060000	MISC STEAM PWR EXP	291,370
5063000	MISC STEAM JVA CR	(44,736)
5120000	MANT OF BOILR PLNT	2,097
5140000	MAINT MISC STM PLN	2,522
5350000	OPER SUPERV & ENG	60,356
5390000	MSC HYD PWR GEN EX	36,965
5480000	GENERATION EXP	17,445
5490000	MIS OTH PWR GEN EX	4,963
5530000	MNT GEN & ELEC PLT	5,685
5560000	SYS CTRL & LD DISP	3,445
5570000	OTHER EXPENSES	68,163
5600000	OPER SUPERV & ENG	51,416
5612000	LD - MONITOR & OPER	8,235
5615000	REL PLAN & STDS DEV	7,001
5660000	MISC TRANS EXPENSE	0
5680000	MNT SUPERV & ENG	7,702
5700000	MAINT STATION EQIP	979
5710000	MAINT OVHD LINES	572
5800000	OPER SUPERV & ENG	61,277
5810000	LOAD DISPATCHING	22,877
5850000	STRT LGHT-SGNL SYS	2,293
5880000	MSC DISTR EXPENSES	21,663
5900000	MAINT SUPERV & ENG	38,859
5920000	MAINT STAT EQUIP	3,733
5930000	MAINT OVHD LINES	3,251
5950000	MAINT LINE TRNSFRM	6,640
5970000	MNT OF METERS	881
5980000	MNT MISC DIST PLNT	3,305
7071000	LBR CLR - RMP	280,967
7072000	LBR CLR - PACPWR	278,469
7081000	Stores Exp CLR - RMP	18,032
7082000	Stores Exp CLR - PP	40,434
9010000	SUPRV (CUST ACCT)	16,758
9020000	METER READING EXP	1,141
9030000	CUST RCRD/COLL EXP	2,616
9031000	CUST RCRD/CUST SYS	6,539
9032000	CUST ACCTG/BILL	11,117
9033000	CUST ACCTG/COLL	50,033
9036000	CUST ACCTG/COMMON	56,785
9081000	CUST ASST EXP-GENL	1,366
9084000	DSM DIRECT	12,275
9086000	CUST SERV	12,717
9090000	INFOR/INSTRCT ADV	3,559
9200000	ADMIN & GEN SALARY	218,613
9350000	MAINT GENERAL PLNT	62
	Attachment 5 input: Total PBOP	1,701,106

Notes:

Total expense was a net debit for 2018 - 2021

Total expense was a net benefit (negative) for 2014-2017.

Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates

or capital surcharge.

The increase in expense in 2021 as compared to 2020 is primarily due to changes in actuarial

assumptions.

Ties to SAP company code 1000 - accounts 501153-501158. Excludes 501144 (State Situs) and 501149 (Western Coal Carrier-Other power supply actuarial costs).

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Enclosure 2

Calculation of Schedule 1 for the Rate Year

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

Calculated from historical data—no true-up

Lille	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544
5	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,309,902
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,309,902
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,400,427
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.715944
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.05966
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01377
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00275
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00197
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.17
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.08

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Enclosure 3

Calculation of True-Up for the preceding calendar year

			2021 True-up
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data True-up
Allocators			
Wages & Salary Allocation Factor			
1 Transmission Wages Expense		354.21b	29,153,152
2 Total Wages Expense		354.28b	359,153,337
3 Less A&G Wages Expense 4 Total Wages Less A&G Wages Expense		354.27b (Line 2 - Line 3)	41,806,504 317,346,833
5 Wages & Salary Allocator		(Line 1 / Line 4)	9.1865%
Plant Allocation Factors 6 Electric Plant in Service	(Note M)	Attachment 5	31,242,730,613
7 Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	10,308,795,383
8 Accumulated Amortization 9 Total Accumulated Depreciation	(Note N)	Attachment 5 (Line 7 + 8)	707,453,619 11,016,249,002
10 Net Plant		(Line 6 - Line 9)	20,226,481,611
11 Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	7,980,747,289
12 Gross Plant Allocator		(Line 11 / Line 6)	25.5443%
13 Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	5,869,003,644
14 Net Plant Allocator		(Line 13 / Line 10)	29.0164%
Plant Calculations			
Plant In Service 15 Transmission Plant In Service	(Note M)	Attachment 5	7,756,261,485
16 New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	7,730,201,403
17 Total Transmission Plant		(Line 15 + Line 16)	7,756,261,485
18 General Plant	(Note N)	Attachment 5	1,363,217,035
19 Intangible Plant 20 Total General and Intangible Plant	(Note N)	Attachment 5 (Line 18 + Line 19)	1,080,424,706 2,443,641,740
21 Wage & Salary Allocator		(Line 16 + Line 19)	2,443,641,740 9.1865%
22 General and Intangible Allocated to Transmission		(Line 20 * Line 21)	224,485,804
23 Land Held for Future Use	(Notes B & L)	Attachment 5	1,598,942
24 Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	7,982,346,232

				2021 True-up
Shad	ed cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data True-up
	Accumulated Depreciation and Amortization			
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	1,999,529,240
26	Accumulated General Depreciation	(Note N)	Attachment 5	514,057,038
27	Accumulated Amortization	(Note N)	(Line 8)	707,453,619
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,221,510,657
29	Wage & Salary Allocator		(Line 5)	9.1865%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	112,214,404
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	2,111,743,645
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	5,870,602,587
Adline	Amounto To Poto Poso			
Adjus	tments To Rate Base			
0.5	Accumulated Deferred Income Taxes			/=a= 455··
33	ADIT net of FASB 106 and 109		Attachment 1A	(795,129,751)
33D	Excess or Deficient ADIT Balance		Attachment 1B	(356,992,668)
	CWIP for Incentive Transmission Projects			
34	CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0
	ITC Adjustment			
35	IRC 46(f)1 adjustment		Attachment 5	(8,032)
	·			(-, ,
	Unfunded Reserves		Au	(11.000.100)
36	Unfunded Reserves		Attachment 16	(14,622,165)
	Prepayments			
37	Prepayments	(Note K & N)	Attachment 11	11,088,781
	Abandoned Plant			
38	Unamortized Abandoned Plant	(Note O)		0
	Materials and Supplies			
39	Undistributed Stores Expense	(Note N)	Attachment 5	0
40	Wage & Salary Allocator	(111111)	(Line 5)	9.1865%
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0
42	Construction Materials & Supplies	(Note N)	Attachment 5	190,229,198
43	Wage & Salary Allocator		(Line 5)	9.1865%
44 45	Construction Materials & Supplies Allocated to Transmission Transmission Materials & Supplies	(Note N)	(Line 42 * Line 43) Attachment 5	17,475,456 1,023,677
46	Total Materials & Supplies Allocated to Transmission	(Note N)	(Line 41 + Line 44 + Line 45)	18,499,133
	•		,	
47	Cash Working Capital		(Line 75)	00.050.400
47 48	Operation & Maintenance Expense 1/8th Rule	(Note S)	(Line 75) Zero	80,052,400 0.0%
49	Total Cash Working Capital Allocated to Transmission	(Note 3)	(Line 47 * Line 48)	0.0%
	National I Inwards Palance			
50	Network Upgrade Balance Network Upgrade Balance	(Note N)	Attachment 5	(147,863,814)
50	Hothork Opgrado Dalarioo	(INOLE IN)	/ masimone o	(147,003,014)
51	Total Adjustment to Rate Base	-	(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,285,028,515)
52	Rate Base		(Line 32 + Line 51)	4,585,574,072
	*** ***		1/	.,,

			2021 True-up
aded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data True-up
erations & Maintenance Expense			
Transmission O&M			
Transmission O&M		Attachment 5	232,161,86
Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	10,309,90
Less: Account 565		Attachment 5	159,058,49
Transmission O&M		(Lines 53 - 55)	62,793,46
Allocated Administrative & General Expenses			
57 Total A&G		320.197b	170,669,67
Less Actual PBOP Expense Adjustment		Attachment 5	.,,
Section 19 Less Property Insurance Account 924		320.185b	4,207,60
Less Regulatory Asset Amortizations Account 930.2		Attachment 5	
Less Regulatory Commission Exp Account 928	(Note D)	320.189b	26,427,41
22 Less General Advertising Exp Account 930.1		320.191b	8,07
Less Membership Dues	(Note C)	Attachment 5	860,99
Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	139,165,58
Wage & Salary Allocator		(Line 5)	9.1865
Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	12,784,48
Directly Assigned A&G			
Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,399,64
Regulatory Commission Exp Account 920 General Advertising Exp Account 930.1 - Safety-related Advertising	(Note E)	Attachment 5	3,399,04
Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,399,64
Oublotal - Accounts 320 and 300.1 - Transmission Related		(Ellie of 7 Ellie oo)	3,333,04
70 Property Insurance Account 924	(Note F)	Attachment 5	4,207,60
General Advertising Exp Account 930.1 - Education and Outreach	,	Attachment 5	, - ,
72 Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	4,207,60
73 Gross Plant Allocator		(Line 12)	25.5443
74 A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,074,80
75 Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	80,052,40
J Total Hallshinssion Octivi		(Lines 30 + 00 + 09 + 14)	00,032,40
preciation & Amortization Expense			
Depreciation Expense Transmission Depreciation Expense Including Amortization of Limited Term Plant	41.1.10	Au 1 15	404040
Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	134,616,36
77 General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	47,626,07
78 Intangible Amortization	(Note H)	Attachment 5	58,013,19
79 Total	(Note 11)	(Line 77 + Line 78)	105,639,27
30 Wage & Salary Allocator		(Line 5)	9.1865
General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	9,704,58
·			
82 Abandoned Plant Amortization	(Note O)		
Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	144,320,9
ces Other Than Income			
34 Taxes Other than Income Taxes		Attachment 2	47,281,60
Total Taxes Other than Income Taxes		(Line 84)	47,281,60

116

Total Common Stock

ATTACHMENT H-1 PacifiCorp Appendix A - Formula Rate

8,842,534,61 20,988,27 39,782,15
8,842,534,61 20,988,27 39,782,15
8,842,534,61 20,988,27 39,782,15
20,988,27 39,782,15
39,782,15
0.000.00
3,099,86
8,44
8,778,672,76
405,404,30
4,541,19
607,36
9,64
410,543,21
2,397,60
2,397,60
161,90
9,573,346,27
2,397,60
86,774,20
(18,514,25

Sum Lines 112 through 115

9,502,688,732

					2021 True-up
Shaded	I cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data True-up
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.19%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.79%
		Long Term Debt Cost =			
		Long Term Debt Cost /			
120	Debt Cost	Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.68%
		Preferred Stock cost =		,	
		Preferred Dividends /			
121	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.25%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.08%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.3304%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	336,141,214
Compo	site Income Taxes				
	Income Tax Rates				
128	FIT = Federal Income Tax Rate		(Note G)		21.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deducti		Per state tax code	0.00%
131	Т	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT	* FIT * p)} =		24.587%
132	T / (1-T)				32.602%
	ITC Adjustment				/aaa =aa
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(388,582)
134	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(515,269)
135	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCL	.TD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	75,894,794
135b	Excess or Deficient ADIT Amortization		••	Attachment 1B	(19,896,011)
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortizat	ion Adjustment * 1 / (1-T)	Line 135b * 1 / (1-T)	(26,382,594)
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	48,996,931

_				2021 True-up
Shaded	I cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data True-up
Boyonu	io Daguirament		•	
Revenu	ne Requirement			
:	Summary			
137	Net Property, Plant & Equipment		(Line 32)	5,870,602,587
138	Total Adjustment to Rate Base		(Line 51)	(1,285,028,515
139	Rate Base		(Line 52)	4,585,574,072
140	Total Transmission O&M		(line 75)	00.050.400
141	Total Transmission Okivi Total Transmission Depreciation & Amortization		(Line 75) (Line 83)	80,052,400 144,320,941
142	Taxes Other than Income		(Line 85)	47,281,609
143	Investment Return		(Line 127)	336,141,214
144	Income Taxes		(Line 136)	48,996,931
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	656,793,095
146	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Transmission Plant In Service		(Line 15)	7,756,261,485
147	Excluded Transmission Facilities	(Note J)	Attachment 15	346,439,410
148	Included Transmission Facilities	(14010-0)	(Line 146 - Line 147)	7,409,822,075
			,	
149	Inclusion Ratio		(Line 148 / Line 146)	95.53%
150	Gross Revenue Requirement		(Line 145)	656,793,095
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	627,456,925
1	Revenue Credits			
152	Revenue Credits		Attachment 3	133,378,159
153	Net Revenue Requirement		(Line 151 - Line 152)	494,078,766
	Net Plant Carrying Charge			
154	Gross Revenue Requirement		(Line 150)	656,793,095
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	5,756,732,244
156	Net Plant Carrying Charge		(Line 154 / Line 155)	11.4091%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	9.0707%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.3805%
	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)	271,654,950
160	Increased Return and Taxes		Attachment 4	416,630,993
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	688,285,943
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	5,756,732,244
163 164	Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 / Line 162) (Line 161 - Line 76) / Line 162	11.9562% 9.6178%
165	Net Revenue Requirement		(Line 153)	494,078,766
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	5,375,322
168	Interest on Network Upgrade Facilities		Attachment 5	4,690,561
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	504,144,648
	Network Service Rate			
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,400
171	Rate (\$/MW-year)		(Line 169 / 170)	35,009

2021 True-up

Notes Reference (FERC Form 1 reference, attachment, or instruction)

True-up

True-up

Notes

Shaded cells are inputs

- 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.
- $\,{\sf J}\,$ 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 doe:
- (b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at least sixty (60) days prior to making any filing described in (a) with the Commission; and
- (c) Filing of the lead-lag study in (a) above, but not any subsequent filing affecting or relating to PacifiCorp's cash working capital allowance as permitted in subsection (a) above, may be a single issue FPA
- T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544
5	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,309,902
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,309,902
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,400,427
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.715944
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.05966
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01377
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00275
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00197
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.17
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.08

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	\$627,456,925
	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	\$6,262,922 \$127,115,237 \$133,378,159
5	Interest on Network Upgrades	Attachment 5	\$4,690,561
6	Transmission Incentive Credit	Attachment 7	\$5,375,322
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$504,144,648
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,400
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$35.009006
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.917417
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.673250
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.134650
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.096179
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$8.42
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.01

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

				Sas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	
2	ADIT-281	Sch. 281 Below	(152,581,995)	(152,581,995)	0	0	0	
3	ADIT-283	Sch. 283 Below	(364,979,817)	(356,345,908)	0	(8,507,535)	(126,374)	
4	ADIT-190	Sch. 190 Below	833,392,628	804,724,812	165,361	0	28,502,455	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,405,067,983)	(1,528,660,219)	(767,419,511)	10,099,852	(119,088,105)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.0164%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		_	(767,419,511)	2,930,617	(10,940,061)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E))			А	ttachment 1a input>	(775,428,955)

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

Schedule ADIT-190

Schedule A	DIT-190						
	A	В	C	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Description	1 om 1 reference	Company	Related	related	Related	Related	oustinoution .
Account 19	1						
Employee B							
							Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020
287180	505.450 Accrued Payroll Taxes	5,921,455	0	0		5,921,455	CARES Act Section 2302.
287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0		0 0	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182 LTIP - non current	5.719.086		^		5 740 000	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287300	720.200 Deferred Comp. Accrual - Cash Basis	2.021.585	0	0			Non-gualified deferred compensation plan under IRC Subsection 409A.
201024	720.200 Belefied Comp. Accidar - Gash Basis	2,021,000	0			2,021,000	Severance accruals related to regular employment downsizing. Amounts contained in these
287326	720.500 Severance Accrual - Cash Basis	642,883	0	0		0 642,883	accounts represent accruals for both departing executives and rank and file employees.
							Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most
287327	720.300 Pension/Retirement Accrual - Cash Basis	392,183	392,183	0		0	constituting payments made above the IRC Subsection 415 limitations.
							Accruals recorded for book purposes for unused vacation and sick leave due to employees in future
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	7,251,426	0	0		0 7,251,426	periods or upon termination.
007070	910.580 Wasatch workers comp reserve	588.016		^		500.040	Accrued liability for the expected claims related to workers compensation previously held by
287373 287399	920.150 FAS 112 Book Reserve - Post Employee Benefits	6.314.483	0	0			Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest. Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
201355	920.100 TAG TIZ BOOK Reserve - Fost Employee Belletits	0,314,403	0	0		0,314,400	Accrued post-retirement liabilityies pursuant to FASB Statement No. 106 for Western Coal Carriers,
							a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447	720.830 Western Coal Carr Ret Med Accrual	2,340,890	0	0		0 2,340,890	Mine to the Hunter plant.
287460	720.800 FAS 158 Pension Liability	21,722,235	21,722,235	0		0	Total unfunded pension liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	14,277,015	14,277,015	0		0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 De	ivatives:						
007000	700 100 F10 100 P 1 11 P 1 11 II I						Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336	730.120 FAS 133 Derivatives - Book Unrealized	4,206,646	4,206,646	0		U U	financial instruments be valued at FMV for book purposes.
287249	415.839 NonCurr Liab - Frozen MTM	13,152,939	13,152,939	0		0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory		10,102,000	10, 102,303			0	liozen denvauve.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287051	705.340 RL Income Tax Deferral - CA	1,314,783	1,314,783	0		0	and reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Idaho customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287052	705.341 RL Income Tax Deferral - ID	58,420	58,420	0		0 0	reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287053	705.342 RL Income Tax Deferral - OR	3.022.944	3.022.944	0		0	reduced the federal income tax rate from 35% to 21%.
201000	700.042 TE Indone Tax Deletral - Off	0,022,044	0,022,044			0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287055	705.344 RL Income Tax Deferral - WA	2,298,082	2,298,082	0	(0	and reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of protected property related EDIT
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	661,064	661,064	0		0	amortization for return to California customers pursuant to regulatory order.
				_			Regulatory liability established to record the deferral of protected property related EDIT
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	1,634,632	1,634,632	0		0 0	amortization for return to Idaho customers pursuant to regulatory order.
287064	705.349 RL - Protected PP&E EDIT Amortization - UT	17.065.239	17.065.239	0		0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
201004	100.040 INC - I TOROGOU FFORE EDIT AHIORIZATION - UT	17,000,239	17,000,239	U		u u	Regulatory liability established to record the deferral of protected property related EDIT
287065	705.350 RL - Protected PP&E EDIT Amortization - WA	3,924,768	3.924.768	0		0 0	amortization for return to Washington customers pursuant to regulatory order.
221.000		2,221,700	2,221,100				Regulatory liability established to record the deferral of protected property related EDIT
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	8,912,729	8,912,729	0		0	amortization for return to Wyoming customers pursuant to regulatory order.
							Regulatory liability established to defer California's portion of protected property related EDIT
							recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287111	705.287 RL - Protected PP&E EDIT - CA	8,442,608	8,442,608	0		0	35% to 21%.

			I				Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded
287112	705.288 RL - Protected PP&E EDIT - ID	21,413,484	21,413,484	İ	0 0	,	as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 0 21%.
201112	100.200 NE 1100000411 de 2511 15	21,110,101	21,110,101				Regulatory liability established to defer Oregon's portion of protected property related EDIT
287113	705.289 RL - Protected PP&E EDIT - OR	93,999,686	93,999,686	ĺ	o c		recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
							Regulatory liability established to defer Washington's portion of protected property related EDIT
287114	705.290 RL - Protected PP&E EDIT - WA	23,003,360	23,003,360	i d	o c		recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
			.,,,				Regulatory liability established to defer Wyoming's portion of protected property related EDIT
287115	705.291 RL - Protected PP&E EDIT - WY	53,333,824	53,333,824	Ċ	o c	(recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
							Regulatory liability established to defer Utah's portion of protected property related EDIT recorded
287116	705.292 RL - Protected PP&E EDIT - UT	165,384,067	165,384,067	Ċ	o c	(as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 0 21%.
							Regulatory liability established to defer California's portion of non-protected property related EDIT
287121	705.294 RL - Non Protected PP&E EDIT- CA	723,151	723,151	Ċ	o c		recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
							Regulatory liability established to defer Idaho's portion of non-protected property related EDIT
287122	705.295 RL - Non Protected PP&E EDIT- ID	194,245	194,245	Ċ	o c		recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
							Regulatory liability established to defer Washington's portion of non-protected property related
287124	705.296 RL - Non Protected PP&E EDIT- WA	6,444,284	6,444,284	C	o c		EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate 0 from 35% to 21%.
							Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT
287125	705.297 RL - Non Protected PP&E EDIT- WY	13,062,075 2,257,941	13,062,075	C	o c		recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
287176 287177	705.412 RL - Cholla Decommissioning - OR	2,257,941 5,026,684	2,257,941 5,026,684	Ç	0		Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
201111	705.413 RL - Cholla Decommissioning - UT	3,020,004	3,020,004		1		Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant. Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated
287184	705.605 RL OR Clean Fuels Program	608,482	608,482	C) 0		0 entities, to be used to fund programs that benefit Oregon customers. A regulatory liability with respect to the excess deferred income taxes associated with the effects of
				į į			flow through from PP&E book/tax differences and other deferred items that do not have current
287188	100.121 RL Income Tax Property Flowthru	(62,227,765)	(62,227,765)	C	0	(provision impacts.
287190	100.122 RL Income Tax Property Flowthru - PMI	1,071,308	1,071,308	į c	o c	(Regulatory liability established to account for the deferral of protected property-related EDIT for 0 PMI's portion of Bridger Coal Company fixed assets
	··						A regulatory liability established with respect to the excess deferred income taxes associated with
287191	705.280 RL Non-Property EDIT - CA	190,782	190,782	į c	o c	(the non-property accumulated deferred income taxes allocable to California resulting from the 0 change in the income tax rate.
	. ,						A regulatory liability established with respect to the excess deferred income taxes associated with
287192	705.281 RL Non-Property EDIT - ID	23,575	23,575	į c	o c	(the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.
	. ,						A regulatory liability established with respect to the excess deferred income taxes associated with
287195	705.284 RL Non-Property EDIT - WA	326,187	326,187	į c	o c	(the non-property accumulated deferred income taxes allocable to Washington resulting from the 0 change in the income tax rate.
	, ,						A regulatory liability established with respect to the excess deferred income taxes associated with
287196	705.285 RL Non-Property EDIT - WY	459,649	459,649	į c	o c	(the non-property accumulated deferred income taxes allocable to Wyoming resulting from the 0 change in the income tax rate.
287198	320.279 RL FAS 158 Post-Retirement	2,662,212	2,662,212				A regulatory liability used to track future revenue associated with recoverable post-retirement
207 190	320.279 IKE FAS 130 FOSE-Retirement	2,002,212	2,002,212		1		0 welfare expenses. A regulatory liability with respect to the Washington decoupling mechanism.
				į į			
287200	705.267 RL WA Decoupling Mechanism	493,787	493,787	0	0		Regulatory Liability established to record difference between the approved accelerated depreciation
	445740 51 1444 1 4 4 5	4004750		į į			in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all
287206	415.710 RL - WA Accelerated Depreciation	12,847,564	12,847,564	0	0		0 units at the Jim Bridger Plant and Colstrip Unit 4. Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities
		184.253	184.253	į į			(ESA collections from California offset by ESA program expenditures incurred) in a regulatory
287209	705.266 RL - Energy Savings Assistance (ESA) - CA	184,253					
007010			101,200	•	<u> </u>	1	Oliability balancing account for California. Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to
287212	TOTAL DI ODDI LA EVOLA				0 (Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and
	705.245 RL - OR Direct Access 5 Yr Opt out	1,971,636	1,971,636	0) 0	(Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and
207242			1,971,636	o o) 0		Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 6 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where
287213	705.245 RL - OR Direct Access 5 Yr Opt out 425.381 RL - BPA Balance Act - ID	1,971,636 331,664	1,971,636	0) 0	(Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 6 year customer opt-out plan. Customers that elect to go on the opt-out program and oleave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where of qualifying oustomers receive a credit to their bill. This account is created to record a contra regulatory liability for Washington's share of the ARO
	425.381 RL - BPA Balance Act - ID	331,664	3 1,971,636 4 331,664	() 0	(Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and oleave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where olqualifying customers receive a credit to their bill. This account is created to record a contra regulatory liability for Washington's share of the ARO requisitory in the properties of the production of this created to record a contra regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this
287225	425.381 RL - BPA Balance Act - ID 605.103 ARO/Regulatory Difference - Trojan - WA	331.664 7,769	1,971,636 331,664 7,769	0	0 0		Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and Deave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where Qualifying customers receive a credit to their bill. This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this goother account is that substantially all Trojan - related costs were disallowed in Washington's
287225 287227 287230	425.381 RL - BPA Balance Act - ID 605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL UT Solar Feed-in Tariff - NC 705.521 RL WY Def NPC - Noncurrent	331,664 7,769 4,841,255 144,235	331,664 331,769 4,841,255 144,235	0 0 0	0 0		Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where 0 qualifying customers receive a credit to their bill. This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this quotient of the program of the properties of the program of the progra
287225 287227	425.381 RL - BPA Balance Act - ID 605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL UT Solar Feed-in Tariff - NC	331.664 7.769 4.841.255	3 1,971,636 4 331,664 5 7,769 4,841,255	0 0 0	0 C		Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and Deave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where 0 qualifying customers receive a credit to their bill. This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this gontra account is that substantially all Trojan - related costs were disallowed in Washington; 0 Regulatory liability established to record WT bef NPC. 0 Regulatory liability established to record WT Def NPC.
287225 287227 287230	425.381 RL - BPA Balance Act - ID 605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL UT Solar Feed-in Tariff - NC 705.521 RL WY Def NPC - Noncurrent	331,664 7,769 4,841,255 144,235	331,664 331,769 4,841,255 144,235	C C C C C C C C C C C C C C C C C C C		(Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and oleave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where oleusitying customers receive a credit to their bill. This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this goontra account is that substantially all Trojan - related costs were disallowed in Washington; Regulatory liability established to record WT bef NPC. Regulatory liability established to record WY Def NPC. Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon oursuant to an energy cost adjustment mechanism.
287225 287227 287230 287231	425.381 RL - BPA Balance Act - ID 605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL UT Solar Feed-in Tariff - NC 705.521 RL WY Det NPC - Noncurrent 705.519 RL WA Def NPC - Noncurrent	331,664 7,769 4,841,255 144,235 6,036,640 3,568,090	1,971,636 1 331,664 2 7,769 1 4,841,255 144,235 6,036,640	C C C C C C C C C C C C C C C C C C C	0 C	(Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where 0 qualifying customers receive a credit to their bill. This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this order account is that substantially all Trojan - related costs were disallowed in Washington; 0 Regulatory liability established to record UT solar Feed in Tariff. 0 Regulatory liability established to record WY Def NPC. Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon oursuant to an energy cost adjustment mechanism.
287225 287227 287230 287231	425.381 RL - BPA Balance Act - ID 605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL UT Solar Feed-in Tariff - NC 705.521 RL WY Det NPC - Noncurrent 705.519 RL WA Def NPC - Noncurrent	7,769 4,841,255 144,235 6,036,640	1,971,636 1 331,664 2 7,769 1 4,841,255 144,235 6,036,640	C C C C C C C C C C C C C C C C C C C	0 C	(Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pase-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where 0 qualifying uostomers receive a credit to their bill. This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this ocntra account is that substantially all Trojan - related costs were disallowed in Washington; Regulatory liability established to record UT solar Feed in Tariff. Regulatory liability established to record WV Def NPC. Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon 0 pursuant to an energy cost adjustment mechanism. This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance on tested of a debit balance, or vice versa.
287225 287227 287220 287231 287233 287235	425.381 RL - BPA Balance Act - ID 605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL UT Solar Feed-in Tariff - NC 705.521 RL WY Def NPC - Noncurrent 705.519 RL WA Def NPC - Noncurrent 705.515 RL OR Def NPC - Noncurrent 705.711 RL CA Def NPC - Noncurrent	331,664 7,769 4,841,255 144,255 6,036,640 3,568,090 207,029	331,664 331,664 7,769 4,841,255 6,036,640 3,568,090 207,029	C C C C C C C C C C C C C C C C C C C	2 C C C C C C C C C C C C C C C C C C C		Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pase-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where 0 qualifying uostomers receive a credit to their bill. This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this or contra account is that substantially all Trojan - related costs were disallowed in Washington; Regulatory liability established to record UT solar Feed in Tariff. Regulatory liability established to record WV Def NPC. Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon 0 pursuant to an energy cost adjustment mechanism. This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance of misery and the venue of the regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance
287225 287227 287230 287231 287233	425.381 RL - BPA Balance Act - ID 605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL UT Solar Feed-in Tariff - NC 705.521 RL WY Def NPC - Noncurrent 705.519 RL WA Def NPC - Noncurrent 705.515 RL OR Def NPC - Noncurrent	331,664 7,769 4,841,255 144,235 6,036,640 3,568,090	3 1,971,636 331,664 9 7,769 5 4,841,255 144,235 6,036,640 3,568,090	C C C C C C C C C C C C C C C C C C C	5 (5) (6) (7		Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and Deave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where Qualifying customers receive a credit to their bill. This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this orontra account is that substantially all Trojan - related costs were disallowed in Washington; O Regulatory liability established to record UT solar Feed in Tariff. O Regulatory liability established to record WT Pof NPC. Regulatory liability established to record WN Def NPC. Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon operation to an energy cost adjustment mechanism. This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance of instead of a debit balance, or vice versa.
287225 287227 287220 287231 287233 287235	425.381 RL - BPA Balance Act - ID 605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL UT Solar Feed-in Tariff - NC 705.521 RL WY Def NPC - Noncurrent 705.519 RL WA Def NPC - Noncurrent 705.515 RL OR Def NPC - Noncurrent 705.711 RL CA Def NPC - Noncurrent	331,664 7,769 4,841,255 144,255 6,036,640 3,568,090 207,029	331,664 331,664 7,769 4,841,255 6,036,640 3,568,090 207,029	(((((((((((((((((((Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and oleave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where ole qualifying oustomers receive a credit to their bill. This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this gontra account is that substantially all Trojan - related costs were disallowed in Washington; Regulatory liability established to record UT solar Feed in Tariff. Regulatory liability established to record WT Def NPC. Regulatory liability established to record WD Def NPC. Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon opursuant to an energy cost adjustment mechanism. This account is to reclass the noncurrent portion of regulatory assets result in a credit balance of instered of a debit balance, or vice versa. This account is to reclass the noncurrent portion of regulatory assets result in a credit balance on Instead of a debit balance, or vice versa. This account is to reclass the noncurrent portion of regulatory assets result in a credit balance on Instead of a debit balance, or vice versa.
287225 287227 287230 287231 287233 287233 287235 287235	425.381 RL - BPA Balance Act - ID 605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL UT Solar Feed-in Tariff - NC 705.521 RL WY Def NPC - Noncurrent 705.515 RL OR Def NPC - Noncurrent 705.515 RL OR Def NPC - Noncurrent 705.711 RL CA Def NPC - Noncurrent 705.755 RL - Noncurrent Reclass-Other 705.420 RL - CA GHG Allowance Revenue	331,664 7,769 4,841,255 144,255 6,036,640 3,568,090 207,029 173,514 1,255,621	3 1,971,636 331,664 2 7,769 4,841,285 144,235 6,036,640 3,568,090 207,029 173,514 1,255,621	C C C C C C C C C C C C C C C C C C C			Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and oleave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where ole qualifying customers receive a credit to their bill. This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this goontra account is that substantially all Trojan - related costs were disallowed in Washington; ORegulatory liability established to record UT solar Feed in Tariff. Regulatory liability established to record WY Def NPC. Regulatory liability established to record WY Def NPC. Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon oursuant to an energy cost adjustment mechanism. This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance on stead of a debit balance, or vice versa. This account is to reclass the noncurrent portion of regulatory assets result in a credit balance on stead of a debit balance, or vice versa. This account is to reclass the noncurrent portion of regulatory assets result in a credit balance on stead of a debit balance, or vice versa. Regulatory liability established to record noncurrent portion of regulatory assets result in a credit balance on stead of a debit balance, or vice versa. Regulatory liability established to record noncurrent portion of rigulatory assets result in a credit balance of the regulatory assets result in a credit balance of the regulatory assets result in a credit balance of the
287225 287227 287230 287231 287233 287233 287235 287237 287238 287253	425.381 RL - BPA Balance Act - ID 605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL UT Solar Feed-in Tariff - NC 705.521 RL WY Def NPC - Noncurrent 705.515 RL OR Def NPC - Noncurrent 705.516 RL OR Def NPC - Noncurrent 705.711 RL CA Def NPC - Noncurrent 705.755 RL - Noncurrent Reclass-Other 705.420 RL - CA GHG Allowance Revenue 705.400 Reg Liab - OR Injuries & Damages Reserve	331,664 7,769 4,841,255 144,255 6,036,640 3,568,090 207,029 173,514 1,255,621 2,947,914	3 1,971,636 331,664 3 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029 1 173,514 1,255,621 2,947,914	C C C C C C C C C C C C C C C C C C C			Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and oleave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where of qualifying customers receive a credit to their bill. This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this qualitatory distributes the stablished to record UT solar Feed in Tariff. O Regulatory liability established to record UT solar Feed in Tariff. O Regulatory liability established to record WT Def NPC. Regulatory liability established to record WA Def NPC. Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon oursuant to an energy cost adjustment mechanism. This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance on steep cost and the substitute of the regulatory assets result in a credit balance of instead of a debit balance, or vice versa. Regulatory liability established to record noncurrent portion of regulatory assets result in a credit balance of unstead of a debit balance, or vice versa. Regulatory liability established to record noncurrent portion of regulatory assets result in a credit balance of recoverable assets of insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance of unstead of a debit balance, or vice versa. Regulatory liability established to record noncurrent portion of regulatory assets result in a credit balance of the regulatory asse
287225 287227 287230 287231 287233 287233 287235 287237 287238 287253 287253	425.381 RL - BPA Balance Act - ID 605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL UT Solar Feed-in Tariff - NC 705.521 RL WY Def NPC - Noncurrent 705.519 RL WA Def NPC - Noncurrent 705.515 RL OR Def NPC - Noncurrent 705.711 RL CA Def NPC - Noncurrent 705.75 RL - Noncurrent Reclass-Other 705.420 RL - CA GHG Allowance Revenue 705.400 Reg Liab - OR Injuries & Damages Reserve 705.453 Reg Liab - ID Property Insurance Reserve	331,664 7,769 4,841,255 144,255 6,036,640 3,568,090 207,029 173,514 1,255,621 2,947,914 246,666	1,971,636 1,971,636 7,769 4,841,255 144,235 6,036,640 207,029 173,514 1,255,621 2,947,914 246,666	(((((((((((((((((((0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and oleave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where O qualifying customers receive a credit to their bill. This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this goother control is that substantially all Trojan - related costs were disallowed in Washington; O Regulatory liability established to record UT solar Feed in Tariff. O Regulatory liability established to record WD Fe NPC. Regulatory liability established to record WD PM PC. Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon Operation of the programment of the programm
287225 287227 287230 287231 287233 287233 287235 287237 287238 287253	425.381 RL - BPA Balance Act - ID 605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL UT Solar Feed-in Tariff - NC 705.521 RL WY Def NPC - Noncurrent 705.515 RL OR Def NPC - Noncurrent 705.516 RL OR Def NPC - Noncurrent 705.711 RL CA Def NPC - Noncurrent 705.755 RL - Noncurrent Reclass-Other 705.420 RL - CA GHG Allowance Revenue 705.400 Reg Liab - OR Injuries & Damages Reserve	331,664 7,769 4,841,255 144,255 6,036,640 3,568,090 207,029 173,514 1,255,621 2,947,914	1,971,636 1,971,636 7,769 4,841,255 144,235 6,036,640 207,029 173,514 1,255,621 2,947,914 246,666	C C C C C C C C C C C C C C C C C C C	2		Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill. This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this orontra account is that substantially all Trojan - related costs were disallowed in Washington; O Regulatory liability established to record WT of NPC. Regulatory liability established to record WT of NPC. Regulatory liability established to record WW Def NPC. Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon or pursuant to an energy cost adjustment mechanism. This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance of unstead of a debit balance, or vice versa. Regulatory liability used to record Wn defended to regulatory assets result in a credit balance of unstead of a debit balance, or vice versa. Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287225 287227 287230 287231 287233 287235 287235 287237 287238 287253 287258 287258	425.381 RL - BPA Balance Act - ID 605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL UT Solar Feed-in Tariff - NC 705.521 RL WY Def NPC - Noncurrent 705.515 RL OR Def NPC - Noncurrent 705.515 RL OR Def NPC - Noncurrent 705.711 RL CA Def NPC - Noncurrent 705.755 RL - Noncurrent Reclass-Other 705.420 RL - CA GHG Allowance Revenue 705.430 Reg Liab - UP Property Insurance Reserve 705.454 Reg Liab - UP Property Insurance Reserve 705.455 RL - Property Insurance Reserve	331,664 7,769 4,841,255 4,42,255 6,036,640 3,568,090 207,029 173,514 1,255,621 2,947,914 246,666 618,034	3 1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029 1,73,514 1,255,621 1,2947,914 246,666 618,034	C C C C C C C C C C C C C C C C C C C			Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and oleave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where of qualifying customers receive a credit to their bill. This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this orontra account is that substantially all Trojan - related costs were disallowed in Washington; ontra account is that substantially all Trojan - related costs were disallowed in Washington; O Regulatory liability established to record WT of NPC. Regulatory liability established to record WT Por NPC. Regulatory liability established to record WN Def NPC. Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon or pursuant to an energy cost adjustment mechanism. This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance of instead of a debit balance, or vice versa. Regulatory liability established to record moncurrent portion of regulatory assets result in a credit balance on state of a debit balance, or vice versa. Regulatory liability stablished to record noncurrent portion of regulatory assets result in a credit balance on state of a debit balance or vice versa. Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred. Regulatory liability used to record the Union of the regulatory damage recovered nexcess of insurance claims incurred.
287225 287227 287230 287231 287233 287233 287235 287237 287238 287237 287238	425.381 RL - BPA Balance Act - ID 605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL UT Solar Feed-in Tariff - NC 705.521 RL WY Def NPC - Noncurrent 705.519 RL WA Def NPC - Noncurrent 705.515 RL OR Def NPC - Noncurrent 705.711 RL CA Def NPC - Noncurrent 705.755 RL - Noncurrent Reclass-Other 705.420 RL - CA GHG Allowance Revenue 705.400 Reg Liab - OR Injuries & Damages Reserve 705.453 Reg Liab - ID Property Insurance Reserve 705.454 Reg Liab - UT Property Insurance Reserve	331,664 7,769 4,841,255 144,255 6,036,640 3,568,090 207,029 173,514 1,255,621 2,947,914 246,666 618,034	1,971,636 1,971,636 7,769 4,841,255 5,144,235 6,036,640 0,3,568,090 207,029 173,514 1,255,621 2,947,914 246,666 618,034	C C C C C C C C C C C C C C C C C C C			Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where 0 qualifying customers receive a credit to their bill. This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this portra account is that substantially all Trojan - related costs were disallowed in Washington; 0 Regulatory liability established to record UT solar Feed in Tariff. 0 Regulatory liability established to record WP Def NPC. Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon 0 pursuant to an energy cost adjustment mechanism. This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance of unstead of a debit balance, or vice versa. This account is to reclass the noncurrent portion of regulatory assets result in a credit balance of instead of a debit balance, or vice versa. Regulatory liability established to record moncurrent portion of regulatory assets result in a credit balance of instead of a debit balance or vice versa. Regulatory liability established to record on or regulatory assets result in a credit balance of meteored procurrent portion of regulatory assets result in a credit balance. Instead of a debit balance or vice versa. Regulatory liability established to record on or regulatory of the property damage recovered in excess of insurance claims incurred. Regulatory liability used to record the Utypoming allocatio

287271 705.336 RL - Sale of RECs - UT 287272 705.337 RL - Sale of RECs - WY 287274 705.261 RL - Sale of RECs - OR 287284 610.147 Reg Llability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conservation Charge 287304 610.146 OR Reg Asset/Liab Cons 287312 105.402 ARO Reg Liabilities 287316 715.720 Reg Liability - BPA Balancing Account - WA	407,714 46,788 31,065 1,775,948 916,940 (110,107)	407,714 46,788 31,065 1,775,948	0		Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included in rates and
287272 705.337 RL - Sale of RECs - WY 287274 705.261 RL - Sale of RECs - OR 287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conservation Charge 287304 610.146 OR Reg Asset/Liab Cons 287312 105.402 ARO Reg Liabilities	46,788 31,065 1,775,948 916,940	46,788 31,065 1,775,948	0		by the Company. Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274 705.261 RL - Sale of RECs - OR 287284 610.147 Reg Llability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conservation Charge 287304 610.146 OR Reg Asset/Liab Cons 287312 105.402 ARO Reg Liabilities	31,065 1,775,948 916,940	31,065 1,775,948	C		Wyoming's allocation of the actual REC revenue received by the Company.
287274 705.261 RL - Sale of RECs - OR 287284 610.147 Reg Llability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conservation Charge 287304 610.146 OR Reg Asset/Liab Cons 287312 105.402 ARO Reg Liabilities	31,065 1,775,948 916,940	31,065 1,775,948	0		Wyoming's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included in rates and
287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conservation Charge 287304 610.146 OR Reg Asset/Liab Cons 287312 105.402 ARO Reg Liabilities	1,775,948 916,940	1,775,948	C		Regulatory Liability established to track the difference between REC revenue included in rates and
287284 610.147 Reg Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conservation Charge 287304 610.146 OR Reg Asset/Liab Cons 287312 105.402 ARO Reg Liabilities	1,775,948 916,940	1,775,948	•		Oregon's allocation of the actual REC revenue received by the Company.
287299 705.265 RL - OR Energy Conservation Charge 287304 610.146 OR Reg Asset/Liab Cons 287312 105.402 ARO Reg Liabilities	916,940		C		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287304 610.146 OR Reg Asset/Liab Cons 287312 105.402 ARO Reg Liabilities	(110.107)	916,940	C	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287312 105.402 ARO Reg Liabilities	(110.107)				Regulatory liability established to consolidate small inactive Oregon specific regulatory balances,
*	(1.0,.07)	(110,107)	C	0	which are then amortized into book income per approved rate order or tariff.
*	23,158,861	23,158,861			Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316 715 720 Reg Lighlity - RPA Relancing Account MA	20,100,001	20,100,001		,	Regulatory liability established as a balancing account for a pass-through benefit to Idaho
287316 715 720 Reg Lightlity - RPA Balancing Account MA					customers from BPA (Bonneville Power Administration) under the Northwest Power Act where
2010 10 110.120 Neg Liability - DEA Balancing Account - WA	78,080	78,080	C	0	qualifying customers receive a credit to their bill.
			_		Regulatory liability established for flow-through accounting of income taxes required by the state of
287374 100.105 Income Tax WA Flow-through 287389 610.145 RL- DSM Balance	1,394,941 960,769	1,394,941 960,769	0		Washington on certain non-property related temporary book-tax differences.
20/309 010.145 RL- DSW Balance	900,709	900,709	U	J U	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Regulatory liability to record benefits and administrative costs related to the California Alternative
287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	149,487	149.487	C	0	Rate for Energy, or CARE, program.
		1.10,101			Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
					representing future reclamation costs associated with the decommissioning of the Trojan Nuclear
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,291,592	1,291,592	0	0	Plant that are in excess of those approved for recovery by regulatory authorities.
OCTAES OF ALCA AND THE LITTLE STREET STREET STREET	437.540	437,540			Regulatory liability established to record revenues received from customers which are then granted
287445 610.142 RL - UT Home Energy LifeLine	437,540	437,540	U	U	to qualifying low income recipients through bill credits. Regulatory liability established to record revenues received from customers which are then granted
287453 610.143 RL - WA Low Energy Program	(441,017)	(441,017)	0	0	to qualifying low income recipients through bill credits.
	(11,011)	(,011)			Regulatory liability established to record revenues received from customers participating in the
					company's Blue Sky renewable energy program, which are then used to purchase renewable
287473 705.270 RL - Blue Sky Program OR	576,854	576,854	C	0	energy certificates.
					Regulatory liability established to record revenues received from customers participating in the
287474 705.271 RL - Blue Sky Program WA	144,619	144.619			company's Blue Sky renewable energy program, which are then used to purchase renewable
287474 705.271 RL - Blue Sky Program WA	144,619	144,619	C	0	energy certificates. Regulatory liability established to record revenues received from customers participating in the
					company's Blue Sky renewable energy program, which are then used to purchase renewable
287475 705.272 RL - Blue Sky Program CA	59,397	59,397	C	0	energy certificates.
					Regulatory liability established to record revenues received from customers participating in the
					company's Blue Sky renewable energy program, which are then used to purchase renewable
287476 705.273 RL - Blue Sky Program UT	1,752,102	1,752,102	C	0	energy certificates.
					Regulatory liability established to record revenues received from customers participating in the
287477 705.274 RL - Blue Sky Program ID	30,111	30,111		0	company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
201471 100.214 TC - Blue Oky Frogram ID	00,111	30,111		,	Regulatory liability established to record revenues received from customers participating in the
					company's Blue Sky renewable energy program, which are then used to purchase renewable
287478 705.275 RL - Blue Sky Program WY	188,821	188,821	C	0	energy certificates.
			_		Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depreciation Decrease - OR	1,951,039	1,951,039	C	0	due to the implementation of new rates on January 1, 2014.
State Carryforwards 287280 DTA State Charitable Contribution Limit	163,970	163,970			Charitable contribution carryforward for state income tax purposes.
287437 DTA Net Operating Loss Carryforward-State	67.160.666	67.160.666	0) 0	State net operating loss carryforward for income tax purposes.
201 101 2 17 (16) Open uning 2000 Gart, formand Gard	07,100,000	3.1,100,000			Federal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA Federal Detriment of State NOL	(14,138,174)	(14,138,174)	C	0	carryforward.
287371 DTA 930.100 Oregon BETC Credits	902,107	902,107	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain	653,588 146,441	653,588 146,441	0	0	Oregon state income tax credit carryforward.
287491 DTA Idaho ITC Carryforward	17,327,170	17,327,170			Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287269 DTA Colorado Tax Credit Carryforward	260.437	260.437	Č		Colorado state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward	271,106	271,106	C		California state income tax credit carryforward.
Loss Contingencies					
287341 910.530 Injuries & Damages Accrual - Cash Basis	63,013,313	63,013,313	C	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287970 415.815 Insurance Reserve	(28,336,057)	(28,336,057)			Insurance reserve established to accrue an estimate of the potential insurance receipts related to
Asset Retirement Obligations	(20,330,037)	(20,330,037)	·	U	claims for injuries & damages expense.
287339 105.400 FAS 143 ARO Liability	64,400,058	64,400,058	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:	- 1, 121,122	- 1,,			
					Deferred tax account for difference between recognized vs. realized gains in compensation plan
287215 910.936 Realized G/L Trading Sec	43,521	0	C	43,521	investments.
287754 705.450 Reg Liability - Property Insurance Reserve - CA	115.912	115.912			Regulatory liability used to record the California allocation of storm-related property damage recovered in excess of insurance claims incurred.
287100 Valuation Allowance for State Credit DTA	(12,145,909)	(12,145,909)	0) 0	Valuation allowance against state income tax credits that may not be realized before they expire.
22	(12,140,303)	(12, 140, 505)			Accrual for additional remediation and/or clean up costs related to the Klamath dam per the
					Klamath Settlement.
287179 910.535 Klamath Settlement Obligation	8,113,578	8,113,578	C	0	
287181 205.201 Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	C	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287182 505.105 Liquidated Damages - Cholla Unit 4	4.820.466	4,820,466			Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020.
ZOT 102 303, 103 Elquidated Damages - Cholia Unit 4	4,820,466	4,820,466	C	0	operating lease liabilities established pursuant to the new leasing accounting standards under ASC
287183 425.160 Lease Liability (Operating Lease)	2,673,016	2,673,016	C	0	1842.
, , , , , , , , , , , , , , , , , , ,	2,2.2,510	2,2,2,310			Accrued liability established to reserve for accounts receivable for which collection is not expected
					and for which the accumulated deferred income tax liability is expected to be reversed upon audit
287199 220.101 Bad Debt	(40,763)	(40,763)	0	0	by the Internal Revenue Service.
287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Receivable Joint Owners	350,057 70,462	350,057 70,462	0		Advanced payments recognized for tax and not for book.
287214 910:245 Contra Receivable Joint Owners 287216 605.715 Trapper Mine Contract Obligation	1,697,901	70,462 1,697,901			Reserve against receivable due from joint owners. Accrued final reclamation expenditures for the Trapper mine.
201210 000.710 Trappor Ivilino Odritiaot Obligation	1,057,901	1,057,301		0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287219 715.810 Chehalis Mitigation Obligation	57,874	57,874	C	0	tax purposes.
					Regulated environmental remediation costs required at various abandoned/closed mines and other
287240 605.301 Environmental Liability - Regulation	14,385,921	14,385,921	C	0	work sites.
	F04 100	581 428			Non-regulated environmental remediation costs required at various abandoned/closed mines and
207244 COE 202 Environmental Lightlity Non Degul-41-1	581,428	581,428		JI 0	other work sites.
287241 605.302 Environmental Liability- Non Regulation 287270 Valuation Allowance for DTA	(515,607)	(515,607)			Valuation allowance against items that may not be realized before they expire.

					Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab	272,073	272,073	0	(0 enhancement.
					Accrued liability used to signing bonuses from credit card providers that are deferred until such
					time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to
287297 505.155 Deferred Revenue	3,457	3,457	0	(0 the credits.
					The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M or
287298 205.210 ERC Impairment Reserve	501,567	501,567	0	(0 emission reduction credit.
287321 100.100 ITC	814,433	814,433	0		Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
					Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably ov
287337 715.105 MCI F.O.G. Wire Lease	137,426	137,426	0	(0 the annual service agreement period.
					Accrued liability for refundable cash deposits received from customers who wish to reserve
					transmission line services. These deposits are fully refundable. The deposits are recognized as
287338 415.110 Transmission Service Deposit	165.361	0	165,361		0 income when the service contract is fulfilled.
					Accrued liability established to reserve for accounts receivable for which collection is not expected
287340 220,100 Bad Debts Allowance - Cash Basis	4.598.991	4.598.991	0		ol ol .
287354 505.150 Miscellaneous Current & Accrued Liability	638,793	638,793	0		Miscellaneous accrued liabilities related to PacifiCorp.
287370 425.215 Unearned Joint Use Pole Contract Revenue	735,742	735,742	0	(O Accrued liability for prepaid rents on company owned utility poles.
					Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391 425.320 N Umpqua Settlement Agreement	5.526.104	5.526.104	0		0 enhancement.
	-77				Accrued liability associated with the acceptance of the Bear River FERC license for various
287392 425.120 Bear River Settlement Agreement	4.112.909	4.112.909	0		0 settlement obligations.
	, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,			Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp w
287393 425.110 Tenant Lease Allowances	22.911	22,911	0		0 be amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	449,676	449,676	0		O Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417 605.710 Reverse Accrued Final Reclamation	655,590	655,590	0		Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430 505.125 Accrued Royalties	3,530,502	3,530,502	0		Accrued liability for royalty payments to the Mineral Management Service on coal production.
*	.,,,,,,,				Deferred tax account represents the difference between book income capitalized to inventory and
287482 205.025 Fuel Cost Adjustment	1.653.301	1.653.301	0		0 taxable income from Bridger coal.
287807 Non-curr def fed tax cor ben of int	295,790	295,790	0		0 Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	(10,285)	(10,285)	0		Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int	63,946	63,946	0	(Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	(2,221)	(2,221)	0	(Non-current state benefit of interest on uncertain positions.
Rounding	(4)	(4)	0	(0
Subtotal - p234	777,003,313	745,994,607	165,361	(30,843,345
Less FASB 109 Above if not separately removed	(58,730,205)	(58,730,205)	0	(0
Less FASB 106 Above if not separately removed	2,340,890	0	0	(2,340,890
Total	833,392,628	804.724.812	165.361	(0 28,502,455
7 - MARKET			,		

- Instructions for Account 190:

 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to 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

A	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(152,581,995)	(152,581,995)	0	0		Depreciation on pollution control facilities.
Rounding	0	0	0	0	0	
Subtotal - p275	(152,581,995)	(152,581,995)	0	0	0	
Less FASB 109 Above if not separately removed	0	0	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(152,581,995)	(152,581,995)	0	0	0	

- 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	${f G}$
		Gas, Prod,				
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 282						
						Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code
287605 105.147 §1031 Exchange	(111,999)	(111,999)	0	0		0 Section 1031, otherwise knows as a "like-kind exchange."
287599 105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,267,298)	(4,267,298)	0	0		0 Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
						Book-tax difference for the capitalization and depreciation of legal fees associated with the re-
287766 610.101 Amortization NOPAs 99-00 RAR	46,214	46,214	0	0		0 licensing of specific hydro generation facilities.

						1		
287610	105.403	ARO Removal Costs	(25,568,359)	(25,568,359)	0	0	C	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	201,983,790	201,983,790	0	0	(Book-tax basis difference for the capitalization of interest for income tax purposes. Book-tax basis difference for the capitalization of interest for income tax purposes specifically
287704	105 142	Basis Intangible Difference	(928,644)	0	0	(928,644)		
287605	105.145	Book Depreciation	2.889.388.103	2.889.388.103	0	(920,044)		related to hydro-relicensing costs transferred to plant-in-service. Book-tax difference for book depreciation.
287605		Book Fixed Asset Gain/Loss	14.527.147	14.527.147	0	0		Book-tax difference related to land sales.
207000	100.110	Book Finda Flood Gallije Coo	11,027,111	11,021,111				Book-tax basis difference related to test energy revenues which are received/earned for power
287605	105.146	Capitalization of Test Energy	5,063,745	5,063,745	0	0	0	produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(21,919,053)	(21,919,053)	0	0	(Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	25,858,104	25,858,104	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
		•						Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	(
287605		Direct Assignment: Transmission Fixed Assets	0	771,672,111	(771,672,111)	0		PowerTax Report #257: Transmission Book Allocation Group.
287605		Direct Assignment: Intangible Fixed Assets	0	32,883,039	0	0	(32,883,039)	PowerTax Report #257: Intangible Book Allocation Group.
287605		Direct Assignment: General Fixed Assets	0	114,761,204	0	0	(114,761,204)	PowerTax Report #257: General Book Allocation Group.
								Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,874)	(57,874)	0	0	0	tax purposes.
								Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(117,740)	(117,740)	0	0	(
287605	105.130	Contribution in Aid of Construction	300,447,999	300,447,999	0	0	(Book-tax basis difference related to contributions in aid of construction.
								Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
287605	105.175	Cost of Removal	(228,434,159)	(228,434,159)	0	0		book purposes and are deductible for income tax purposes in the year paid and incurred.
								PacifiCorp will open a customer work order for construction of a capital project and capitalize
								various costs incurred on these utility-related projects (i.e., generation facilities, transmission and
								distribution facilities, mining operations and corporate operations) for book purposes. Projects with
								less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects
								with capitalized costs are analyzed for potential recovery. For the amounts not expected to be
287224	145.030	CWIP Reserve	2,290,138	2,290,138	0	0		recovered, a reserve is established. CWIP Reserve.
								Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
0075	105	D LLASUDO		4400				purposes, and the Internal Revenue Code requires a different formula related to the capitalization
287605	105.141	Debt AFUDC	(183,760,341)	(183,760,341)	0	0	(interest on debt.
								Deferred tax balance associated with the protected property-related excess deferred income tax
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(3,285,976)	(3,285,976)	0	0	(balances for PMI's portion of Bridger Coal Company's fixed assets.
		· · · · · · · · · · · · · · · · · · ·						Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
								that have been previously been paid by customers at a tax rate higher than the current tax rate an
								are probable of being refunded as the temporary book-tax differences reverse and the amount of
								tax benefits associated with fixed assets that have previously been flowed through to customers
								and are probable of recovery as the temporary book-tax differences reverse and result in higher
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(47,942,614)	(47,942,614)	0	0	C	taxable income as compared to book income.
								Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
								purposes, and the Internal Revenue Code requires a different formula related to the capitalization
287605	105.139	Equity AFUDC	(121,923,733)	(121,923,733)	0	0	0	interest on debt.
								PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928			(3,372,503)	(3,372,503)	0	0	0	North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,010,657,579)	(5,010,657,579)	0	0	(Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(92,042,835)	(92,042,835)	0	0	(book-tax difference related to the disposition of capital assets.
								Tax adjustment to account for the difference between federal and state depreciation methodologie
287605	105.129	Fixed Assets - State Modifications	19,536,031	0	0	19,536,031	(primarily resulting from states that have not adopted bonus depreciation.
								Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductib
287605		Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	(in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(253,754,340)	(253,754,340)	0	0	C	Regulatory liability related to removal costs.
						_	_	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to
286605	105.136	PP&E FIN 48 Balances	(383,923)	(383,923)	U	0		be reversed upon audit by the Internal Revenue Service.
								Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
		205.0 4742.4 4		(2.240.244				developed software which are deductible in the period paid and incurred for income tax purposes.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0		These costs are capitalized for book purposes. Regulatory asset established to account for the cumulative GAAP to FERC timing difference in
								Regulatory asset established to account for the cumulative GAAP to FERC timing difference in
								depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight lin
								over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of
		D. 1	(0.44.074)	(0.44.074)				the lease payment less accrued lease interest.
286914	415.525	RA - Lease Depreciation - Timing Difference	(241,671)	(241,671)	0	0		Design over installed extension. The prejects are smalled to the 000/
								PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
207025	100 110	DA Color ITC Bools Adi. Fixed Assets	(281.955)	(004.055)				(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore
287605	100.110	RA- Solar ITC Basis Adj Fixed Assets	(281,955)	(281,955)	0	0		creating basis differences between book basis and tax basis for the solar arrays.
207005	10E 100	Declare to \$4004.9 4002 Evahence Nermalization Add. Consul Final Assets	400.055				400.055	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	180,057	0	0	0	180,057	income tax normalization rules. Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
207605	10E 100	Declare to \$1021 \$1022 Evahones Nermelization Adi. Transmission	4,087,239	_	4.087.239	_		
287605	105.160	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	4,087,239	0	4,087,239	0		income tax normalization rules.
207605	105 121	Regions to Pollution Control Excilition Depreciation	152,581,995	152,581,995		^		Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605	105.131	Reclass to Pollution Control Facilities Depreciation	152,581,995	102,581,995	0	0		account 281. Book-tax basis difference related to relocation reimbursements, which depending on whether or no
287605	105 140	Poimburcoments	23,192,964	23,192,964	0	0		the benefit of the relocation is for the benefit of the general public may or may not be taxable and
20/005	105.140	Reimbursements	23,192,964	23,192,964	0	0		depreciable for income tax purposes. Book-tax basis difference for expenditures which are capitalized and depreciation for book purpose
287605	105 122	Repairs Deduction	(456.564.700)	(456.564.700)	0	0		and for income tax purposes are deductible in the period they are paid and incurred.
201003	100.122	Nopalis Deduction	(430,304,700)	(400,004,700)	U	U		This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's
								decomplesioning account that was directed to be a regulatory reach nor the Ideba account
207224	415.022	PL Centre Carbon Decommissioning ID	(298.254)	(298.254)		^		decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate
287221	410.933	RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0		order/stipulation (Docket PAC-E-13-04). Regulatory liability established to account for the deferral of protected property-related EDIT for
287189	100 100	PL Effects of Potomoking Fixed Accets PMI Feet Only	3,285,976	3,285,976	_	^		
201 189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	3,285,976	3,285,976	0	0		PMI's portion of Bridger Coal Company fixed assets
								Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
287187	100 121	PL Effects of Patemoking Fixed Access	(190.868.502)	(190.868.502)		^		that have been previously been paid by customers at a tax rate higher than the current tax rate an
287313		RL - Effects of Ratemaking - Fixed Assets RL - Non-ARO Liability	(190,868,502)	(190,868,502) 253,754,340	0	0		are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs.
20/313	105.450	INC - NOR-AND EIRDING	253,754,340	203,754,340	0	0		Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915	125 155	ROU Asset (Operating Lease)	(2.685.664)	(2,685,664)	0	0		R42.
200913	420.100	NOO massi (operating Lease)	(2,000,004)	(2,000,004)	U	U		JUTZ.

287605	105 122	Sec. 481a Adjustment - Repair Deduction	(157.570.922)	(157.570.922)	0			Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
207003	103.123	Sec. 48 la Adjustilient - Nepali Deduction	(137,370,922)	(137,370,922)	U	U		The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
								arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287605	105.116	Solar ITC Basis Adjustment	(23,245)	(23.245)	0	0		between book basis and tax basis for the solar arrays.
			()	(==)=/		-		Book-tax difference related to different methods for computing deductible periodic depletion for
287771	110.205	Tax Depletion-SRC	139,294	139,294	0	0		book and tax purposes.
		·						Book-tax difference related to relicensing cost for Klamath Dam.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	
	Rounding	*	12	12	0	0	0	
Subtotal - p2	75		(2,908,481,325)	(2,012,039,654)	(767,584,872)	18,607,387	(147,464,186)	
Less FASB	Less FASB 109 Above if not separately removed		(187,582,526)	(187,582,526)	0	0	0	
	Less FASB 106 Above if not separately removed			0	0	0	0	
Total			(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	

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 E

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

PacifiCorp

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

Schedule ADIT-283						
A	В	C	D	E	F	$oldsymbol{G}$
		Gas, Prod,				
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 283		rtolatou	rtolutou	Ttolatou	Ttolatou	T Total Tota
FERC 283 - Regulatory Assets						
	00.000.001	29.360.874				
287849 415.424 Contra RA - Deer Creek Abandonment	29,360,874		0	U		Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841 415.411 Contra RA - Deer Creek Abandonment - CA	635,747	635,747	0	0	(Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Creek Abandonment - ID	610,197	610,197	0	0	(Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR	2,768,116	2,768,116	0	0	C	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844 415.414 Contra RA - Deer Creek Abandonment - UT	227,086	227,086	0	0	(Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA	2,521,714	2,521,714	0	0	(Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846 415.416 Contra RA - Deer Creek Abandonment - WY	812,598	812,598	0	0		Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
						Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
287850 415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	C	pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
						Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the
						UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855 415.421 Contra RA - UMWA Pension - WA	1,990,706	1.990.706	0	0	(disposition.
207000 TO.121 COMMITTIONS WITH	1,000,700	1,000,700		•		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286925 415.728 Contra RA - Cholla U4 Closure OR	186.067	186.067	0	0		Cholla 14 Regulatory asset - OR
200925 413.720 Contra IVA - Crionia 04 Crosure ON	100,007	100,007	U	U		Contra regulatory asset - OR. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286926 415.729 Contra RA - Cholla U4 Closure UT	314.591	314.591	0			Cholla U4 Regulatory asset established to account for the estimate of unrecoverable amounts in the
200920 415.729 Contra RA - Criona 04 Crosure 01	314,391	314,591	U	U		
			_	_	_	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	556,306	556,306	0	0	(Cholla U4 Regulatory asset - WA/FERC.
						Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286927 415.730 Contra RA - Cholla U4 Closure WY	104,574	104,574	0	0	C	Cholla U4 Regulatory asset - WY.
						Regulatory asset established for the State of Oregon's undepreciated NBV for old meters replaced
286930 415.426 RA - 2020 GRC - Meters Replaced by AMI - OR	(3,964,990)	(3,964,990)	0	0	(by AMI to be amortized over 10 years.
						Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642 105.401 RA - ARO	(61,990,559)	(61,990,559)	0	0		retirement obligations.
						Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying
						customers, such as those who meet specified reductions in energy use during peak hours, are
287911 415.699 RA - BPA Balancing Account - OR	(1.919.561)	(1.919.561)	0	0	(rewarded with a credit to their bill. Moved from 2014 account 137332.
	(1)515 5517	(1,10,10,10,1)	-	-		Balancing account to record the program costs for the conversion of master metered mobile home
287997 415.862 RA - CA Mobile Home Park Conversion	(54.489)	(54,489)	0	0	(parks to direct utility service.
201001 Trouble	(01,100)	(01,100)		•		Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287994 415.929 RA - Carbon Decommissioning - CA	(177,176)	(177.176)	0	0		directed in the California general rate order/stipulation.
201334 413.323 IVA - Calbott Decontrilling - CA	(177,170)	(177,170)	U	U		Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287935 415,936 RA - Carbon Plant Decomm/Inventory	(474.855)	(474.855)	0			inventory from decommissioning.
267935 415.936 RA - Calbon Plant Deconfinitiventory	(474,000)	(474,655)	0	U	·	
	40.707	40.707				Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	U	0	(sales proceeds of inventory from decommissioning.
			_	_	_	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	C	sales proceeds of inventory from decommissioning.
						Regulatory asset established to record WY's share of the deferral of Carbon Plant's write off and
286899 415.939 RA - Carbon Plant Decomm/Inventory - WY	128,650	128,650	0	0	(sales proceeds of inventory from decommissioning.
						Regulatory asset established to account for the estimate of recoverable amounts of depreciation
286931 415.724 RA - Cholla U4 - Tax Flowthrough	(232,431)	(232,431)	0	0		flowthrough related to the Cholla U4 closure.
						Regulatory asset established to account for the estimate of recoverable amounts related to the
286920 415.725 RA - Cholla U4 Closure	(5.207.322)	(5,207,322)	0	0		Cholla U4 closure.
	1., . 1.	(.,				Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286896 415.734 RA - Cholla Unrecovered Plant -CA	(1,113,454)	(1.113.454)	0	0	(
286898 415 736 RA - Cholla Unrecovered Plant - WY	(10.303.892)	(10.303.892)	0	0		Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
200000 110.7-00 15.1- Official Officocycled Figure 1771	(10,000,032)	(10,000,032)	U	U		Regulatory asset established to account for the deferral of costs related to the Oregon Community
286913 415.720 RA - Community Solar - OR	(340,216)	(340,216)	0	0		Solar Program.
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(990,324)	(990.324)	0	0		Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
207701 413.070 IVA - Deterred Excess INFC - CA - Noticulterit	(990,324)	(990,324)	U	U		Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC. Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho
007F00 AFF 000 DA Defende Francis NDO ID November	(F.0FC 110)	/F 0F0 1101				
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(5,852,410)	(5,852,410)	0	0	(pursuant to an energy cost adjustment mechanism.

					Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho
287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent	(384,610)	(384,610)	0	C	0 pursuant to an energy cost adjustment mechanism.
				į į	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(10,160,893)	(10,160,893)	0	C	0 0
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,704,435)	(1,704,435)	0	į (Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming or pursuant to a power costs adjustment mechanism.
	, , , , ,				Regulatory asset established for the Utah allocated share of evaluator fees and costs related to
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	173,514	173,514	0	0	0 0 request for proposal for new generation. Regulatory asset established for the Utah allocated share of evaluator fees and costs related to
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(9,355)	(9,355)	0	C	0 request for proposal for new generation.
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(37.374)	(37.374)	0	ĺ	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
4					Regulatory asset/liability established to record funding for qualifying intervenors that are collected
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(25,410)	(25,410)	0	0	0 0 from customers through Idaho rates. Regulatory asset/liability established to record funding for qualifying intervenors that are collected.
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(518,986)	(518,986)	0	C	0 from customers through Oregon rates.
287861 415.857 RA - Deferred Overburden Costs - ID	(124,318)	(124,318)	0	i d	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a 0 regulatory order.
					Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to
287868 415.858 RA - Deferred Overburden Costs - WY	(349,800)	(349,800)	0	0	0 oregulatory order. Regulatory asset established to record costs incurred for demand side management which are
				į į	amortized according to guidelines established by each state regulatory jurisdiction.
287614 430.100 RA - Demand Side Management - Noncurrent	(47,254,175)	(47,254,175)	0	į (0
007004 445 000 DA Danssistina la second Idalia	37,005	37,005			Regulatory asset established to record Idaho's share of the deferral of increased depreciation of
287981 415.920 RA - Depreciation Increase - Idaho			U	0	0 to the implementation of new rates on January 1, 2014. Regulatory asset established to record Utah's share of the deferral of increased depreciation of
287982 415.921 RA - Depreciation Increase - Utah	(330,555)	(330,555)	0	C	0 to the implementation of new rates on January 1, 2014.
287983 415.922 RA - Depreciation Increase - Wyoming	(1,141,557)	(1.141.557)	0		Regulatory asset established to record Wyoming's share of the deferral of increased depreciati 0 due to the implementation of new rates on January 1, 2014.
287576 430.110 RA - DSM Balance Reclass	(960,769)	(960,769)	0	C	0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	152,215	152,215	0	ĺ	Regulatory asset account established to defer costs related to the California Emergency Service Resiliency Programs.
20020 TTO.OTT TO Emorgonoy Contract Togram Bakery Cloudge Cit	102,210	102,210			In December 2014, abandonment costs were recorded in connection with the anticipated closur
287840 415.410 RA - Energy West Mining	(68,829,223)	(68,829,223)	0	į ,	the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
1 1					Regulatory asset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs	(22,424,137)	(22,424,137)	0	0	0 amortized over a ten-year period for state regulatory purposes. Regulatory liability established for the portion of environmental remediation costs for which the
287591 415.301 RA - Environmental Costs - WA	567,207	567,207	0	C	0 state of Washington does not allow deferred treatment.
287738 320.270 RA - FAS 158 Pension Liability	(105,617,137)	(105,617,137)	0	0	0 Regulatory asset established to track the recoverable expenses associated with pension liability Regulatory asset established to track the recoverable expenses associated with post-retiremen
287739 320.280 RA - FAS 158 Post Retirement Liability	504,200	504,200	0	C	0 benefits liability.
286917 415.260 RA - Fire Risk Mitigation - CA	(3,396,997)	(3,396,997)	0	į į	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
ž	, , , , ,	1	0		Regulatory asset established to record the purchase of California greenhouse gas pollution
286933 415.655 RA - GHG Allocation - CA - Noncurrent	(390,628)	(390,628)	0	<u>c</u>	0 emission allowances . Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597 415.703 RA - Goodnoe Hills Settlement - WY	(67,920)	(67,920)	0	į c	0 sustained at the Goodnoe Hills generating plant.
286905 415.530 RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	C	0 Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018. 1 The book-tax difference resulting from this regulatory asset.
287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(2,006,416)	(2,006,416)	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571 415.702 RA - Lake Side Settlement - WY	(179,752)	(179,752)	0	Ç	0 sustained at the Lake Side generating plant.
				į į	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the
287903 415.879 RA - Liquidation Damages - N2 - WY	(18,243)	(18,243)	0	Ç	0 2013 Energy Cost Adjustment Mechanism (ECAM).
				į į	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets re
287977 415.885 RA - Noncurrent Reclass - Other	(173,514)	(173,514)	0	C	0 in a credit balance.
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(472,387)	(472,387)	0	0	0 Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon
286910 415.200 RA - OR Transportation Electrification Pilot	(608,674)	(608,674)	0	C	0 transportation electrification pilot programs.
286933 415.645 RA - Oregon OCAT Expense Deferral	(315.433)	(315.433)	0		Regulatory asset account established to record the difference between the amount of Oregon Corporate Activity Tax incurred and the amount already recovered from customers.
287942 430.112 RA - Other - Balance Reclass	(1,775,948)	(1,775,948)	0		Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances
	, , , , ,	1	0		Regulatory asset established to recover California's portion of a pension settlement that occurre
286928 415.833 RA - Pension Settlement - CA	(119,548)	(119,548)	0	C	0 0 2018. Regulatory asset established to recover Washington's portion of a pension settlement that occur
287583 415.826 RA - Pension Settlement - WA	(330,936)	(330,936)	0	C	0 0 in 2018.
287972 320.285 RA - Post Employment Costs	959,580	0	0	C	 959,580 Regulatory asset established as an offset to the increase in post-employment obligations. Asset accrued for required debt, amortized for book purposes over the remaining life of the orig
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(833,168)	(833,168)	0	C	0 issuance, or over the life of the new issuance if the original issuance was refinanced.
					Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric general facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was
					severely damaged by flooding and the related debris flow and is being removed rather than being
287864 415.852 RA - Powerdale Decommissioning - ID	(1,984)	(1,984)	0	C	0 repaired. Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's
287858 415.676 RA - Preferred Stock Redemption - WY	(22,435)	(22,435)	0	C	0 portion of redemption cost.
287996 415.675 RA - Preferred Stock Redemption Loss - UT 287601 415.677 RA - Preferred Stock Redemption Loss - WA	(65,102) (10,369)	(65,102) (10.369)	0	C	0 0 Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's 0 Reg Asset established to record Washington's portion of stock redemption costs.
201001 +15.011 RA - Pleielleu Stock Redeiliption LOSS - WA	(10,309)	(10,309)	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renew
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(160,282)	(160,282)	0	,	energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
			0		Regulatory asset established for the noncurrent portion of costs incurred with an Oregon
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,405,757)	(1.405.757)	0	(0
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(4,249,328)	(4,249,328)			O Regulatory asset established for the LIT Salar insenting are grown asset

287939 415.115 RA - Utah STEP Pilot Pr 287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol. 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other 287661 425.360 Hermiston Swap 287569 720.805 FAS 158 Funded Pensic 286909 720.815 FAS 158 Post-Retirement 286918 210.175 Prepaid - FSA O&M - Es 286919 210.170 Prepaid - FSA O&M - Es 287909 210.180 Prepaid Aircraft Mainten 287665 210.130 Prepaid Taxes - ID PUC 287665 210.130 Prepaid Taxes - Propert 287664 210.200 Prepaid Taxes - Propert 287664 210.200 Prepaid Taxes - Propert 287664 210.120 Prepaid Taxes - Propert 287665 210.130 Rogue River-Habitat Ent 287700 120.205 Trapper Mining Stock Be 287899 910.935 Def Comp Mark to Mark 287915 910.937 LTIP Mark to Mkt Gain/L 287965 415.836 Current Asset Frozen M 287492	e Reserve - OR ad Gain/Loss dion Asset ent Asset ast West ees mance C JC rty Tax FIN 48 JC Inhance Basis ket Gain/Loss - Income Statement Lloss WTM Credits - Non-Cash	(3,384,516) (4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004) (457,294) (69,425) (79,151) (49,913) (54,048) (88,939) (293,384) (5,115,741) (137,093) (73,388) (1,135,743) (369,250) (716,704) (2,729,473) (3,07,53) (365,071,741) (91,924) (93,9817)	0 0 (2,729,473) (30,753) (31) (356,437,832) (91,924)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	To record unrealized gains/losses from the long term incentive plan. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol- 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other 287661 425.360 Hermiston Swap 287661 425.360 Hermiston Swap 287669 720.805 FAS 158 Funded Pensic 286909 720.805 FAS 158 Funded Pensic 286919 210.175 Prepaid - FSA O&M - E 286919 210.170 Prepaid - FSA O&M - W 287669 210.180 Prepaid Aircraft Mainten 287909 210.195 Prepaid Surveyt Bond 287665 210.130 Prepaid Taxes - ID PUC 287664 210.200 Prepaid Taxes - Propert 286908 210.201 Prepaid Taxes - Propert 287664 210.100 Prepaid Taxes - Propert 287664 210.100 Prepaid Taxes - Propert 287664 210.100 Prepaid Taxes - Topert 287664 10.100 Prepaid Taxes - Topert 287665 10.130 Rogue River-Habitat End 287770 10.2005 Trapper Mining Stock Ba 287899 910.935 Def Comp Mark to Mark 287915 910.937 LTIP Mark to Mkt Gain/L 287965 415.836 Current Asset Frozen M 287695 415.836 Current Asset Frozen M 287695 10.100 Prepaid Taxes - Topert 287695 415.836 Current Asset Frozen M 287695 10.100 Prepaid Taxes - Topert 287695 415.836 Current Asset Frozen M 287695 10.100 Prepaid Taxes - Topert	e Reserve - OR ad Gain/Loss dion Asset ent Asset ast West ees mance C JC rty Tax FIN 48 JC Inhance Basis ket Gain/Loss - Income Statement Lloss WTM Credits - Non-Cash	(657,828) (4,088,908) (10,423,467) (657,828) (2,0443,357) (4,205,004) (457,294) (69,425) (79,151) (49,913) (54,048) (88,939) (293,384) (5,115,741) (3,391,794) (764,742) (137,093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (309,250) (71,7093) (309,250) (71,7093) (309,250) (71,7093) (309,250) (71,7093) (309,250) (71,7093) (309,250) (71,7093) (309,250) (71,7093)	(4,088,908) (4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004) (457,294) (69,425) (79,151) (49,913) (54,048) (88,939) (293,384) 0 0 (764,742) (137,093) (73,388) (1,135,743)	0	(3,391,794) 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	enerating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. Represents the funded pension asset under FAS 158. The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158. Prepald account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities. Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities. Prepaid account established to record prepaid surety bond costs that will be amortized ratably over the period of roprepaid membership fees, amortized for book purposes over a period of 12 months or less. Regulatory asset established for prepaid aircraft maintenance costs. Prepaid account established be prepaid water rights and water fees. Moved from 2014 account 137511. Accrued f
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - W2 2017 Protocol- 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other 287661 425.360 Hermiston Swap 287669 720.805 FAS 158 Funded Pensic 286909 720.815 FAS 158 Post-Retirement 286918 210.175 Prepaid – FSA O&M - EW 287669 210.180 Prepaid FSA O&M - W 287669 210.180 Prepaid Membership Fe 287909 210.195 Prepaid Taxes - ID PUC 287665 210.130 Prepaid Taxes - Propert 287662 210.100 Prepaid Taxes - Propert 287664 210.200 Prepaid Taxes - Propert 287664 210.120 Prepaid Taxes	e Reserve - OR ad Gain/Loss dion Asset ent Asset East West dees mance C C JC try Tax FIN 48 JC Inhance lassis whete Gain/Loss - Income Statement Loss MTM	(4,088,908) (4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004) (457,294) (69,425) (79,151) (49,913) (54,048) (86,939) (293,384) (5,115,741) (764,742) (137,093) (73,388) (1,135,743) (369,250) (716,704) (2,729,473) (30,753) (30,753)	(4,088,908) (4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004) (457,294) (69,425) (79,151) (49,913) (54,048) (293,384) 0 0 (764,742) (137,093) (73,388) (1,135,743)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(3,391,794) 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	enerating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. Represents the funded pension asset under FAS 158. The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158. Prepald account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities. Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities. Prepaid account established to record prepaid surety bond costs that will be amortized ratably over the period of roprepaid membership fees, amortized for book purposes over a period of 12 months or less. Regulatory asset established for prepaid aircraft maintenance costs. Prepaid account established be prepaid water rights and water fees. Moved from 2014 account 137511. Accrued f
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287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other FAS 158 Funded Pensic 287661 425.360 Hermiston Swap 287699 720.805 FAS 158 Funded Pensic 286909 720.815 FAS 158 Post-Retirement 286918 210.175 Prepaid - FSA O&M - Es	e Reserve - OR ed Gain/Loss sion Asset ent Asset East	(4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004)	(4.088,908) (10.423,467) (657,828) (2.045,357) (4.205,004)	0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. Represents the funded pension asset under FAS 158. The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158. Prepald account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other Hermiston Swap 287669 720.805 FAS 158 Funded Pensic 286909 720.815 FAS 158 Post-Retirement	e Reserve - OR ed Gain/Loss iion Asset ent Asset	(4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004)	(4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004)	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0	nemerating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by Pacificorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. Represents the funded pension asset under FAS 158. The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158. Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other Hermiston Swap 287661 425.360 Hermiston Swap 287699 720.805 FAS 158 Funded Pensic 286909 720.815 FAS 158 Post-Retirement	e Reserve - OR ed Gain/Loss iion Asset ent Asset	(4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004)	(4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004)	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. Represents the funded pension asset under FAS 158. Prepal daccount established to record prepaid operating and maintenance advance payments for Prepal daccount established to record prepaid operating and maintenance advance payments for
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other 425.960 Hermiston Swap 287569 720.805 FAS 158 Funded Pensic	e Reserve - OR ed Gain/Loss ion Asset	(4,088,908) (10,423,467) (657,828) (2,045,357)	(4,088,908) (10,423,467) (657,828) (2,045,357)	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. Represents the funded other Post-Employment Benefit Obligations (OPEB) asset, excluding
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other 287661 425.360 Hermiston Swap	e Reserve - OR ed Gain/Loss	(4,088,908) (10,423,467) (657,828)	(4,088,908) (10,423,467) (657,828)	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Ulah carrying charges to be recovered on Ulah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other 287661 425.360 Hermiston Swap	e Reserve - OR ed Gain/Loss	(4,088,908) (10,423,467) (657,828)	(4,088,908) (10,423,467) (657,828)	0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being semortized over the remaining life of the plant.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM	e Reserve - OR	0 (3,384,516) (4,088,908)	(3,384,516) (4,088,908)	0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM	e Reserve - OR	0 (3,384,516) (4,088,908)	(3,384,516) (4,088,908)	0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory asset established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized	e Reserve - OR	0 (3,384,516) (4,088,908)	(3,384,516) (4,088,908)	0 0 0 0	0 0 0 0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance	e Reserve - OR	(3,384,516)	(3,384,516)	0 0 0	0 0 0 0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance	e Reserve - OR	(3,384,516)	(3,384,516)	0 0	0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se		0	0	0 0	0 0 0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se		0	0	0 0	0 0 0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory isolatily tused to record the Oregon allocation of storm-related property damage
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se	Pettlement Loss CC - UT	0	(684,959)	0	0 0	0	nemerating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se		(22.,000)	(684,959)	0	0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol			(684,959)	0	0		generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me	Settlement Loss	(684,959)	1	0	0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me	i - MSP Deferral	(983,464)	(983,464)		0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017
287639 415.510 RA - WA Colstrip #3	Contamon	(1,204,592)	(1,204,392)	U	0	0	generating plant.
	- Inchanism	(1.254.592)	(1,254,592)	0	U	0	generating plant.
287939 415.115 RA - Utah STEP Pilot Pr		(1,077)	(1,077)	0	0	U	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrin #3
	rogram Balance Account	4,249,328	4,249,328	0	0		
	December Belleves Assessed						. , , ,
							Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287906 415.863 RA - UT Subscriber Sola	lar Program	(477,156)	(477,156)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program. To record a regulatory asset balancing account for the costs and collections of the Utah
287899 415.878 RA - UT Liquidation Dan	ımages	(111,869)	(111,869)	0	0	0	Bridger Unit4, Naughton Unit 1 and Unit 2.
286912 415.431 RA - Transportation Elec	ectrification Pilot - WA	(54,461)	(54,461)	0	0	0	transportation electrification pilot programs. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
				Ů	0		Pilot Program approved in September 2018 to record costs and collect fees connected to
286911 415.430 RA - Transportation Elec	ectrification Pilot - CA	76,022	76,022	0	0	n	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
287960 415.855 RA - Storm Damage Det	eferral - CA	(63,215)	(63,215)	0	0	0	recover \$545,000 of costs recorded related to a storm in California.
		, , ,	1 1				Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to
287927 100.110 RA - Solar ITC Basis Ad	diustment - Gross Un	(91,924)	(91,924)	U	U		ior tractumerende.
				0	0	0	between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.

Instructions for Account 283:

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

- ADIT items related only to Transmission are directly assigned to Column D
 ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to Isbor and not in Columns C & D are included in Column E
 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

			G	Sas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
4	ADIT-282	Sch. 282 Below	(0.000.045.770)	(4 007 070 540)	(000 070 470)	40.040.700	(440,407,050)	
			(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	
2	ADIT-281	Sch. 281 Below	(143,583,856)	(143,583,856)	0	0	0	
3	ADIT-283	Sch. 283 Below	(382,442,919)	(347,237,015)	0	(8,687,026)	564,847	
4	ADIT-190	Sch. 190 Below	760,699,650	734,406,559	561,449	0	25,731,642	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,629,242,901)	(1,684,093,852)	(806,117,724)	7,923,760	(119,871,361)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.0164%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		_	(806,117,724)	2,299,193	(11,012,015)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E	≣)				_	(814,830,546)
9	Beginning of Year Total (Attachment 1)				(767,419,511)	2,930,617	(10,940,061)	(775,428,955)
10	Appendix A, line 33 input	Line 8 for Projection a	and average of Lines 8 & 9	for True-Up			, ,	(795,129,751)

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

Schedule ADIT-190

Schedule AD	DIT-190	_	_	_	_	_	
	A	В	C	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Be	nefits						
							Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020
287180	505.450 Accrued Payroll Taxes	3,085,569	0	0	0	3,085,569	CARES Act Section 2302.
287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182 LTIP - non current	6.376.812				0.070.040	Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp
287324	720.200 Deferred Comp. Accrual - Cash Basis	2,134,413	0	0	<u>U</u>		employees. Non-qualified deferred compensation plan under IRC Subsection 409A.
201024	720.200 Deletted Comp. Acciden - Gash Basis	2,104,410		•		2,104,410	Severance accruals related to regular employment downsizing. Amounts contained in these
287326	720.500 Severance Accrual - Cash Basis	784.322	0	0	0	784.322	accounts represent accruals for both departing executives and rank and file employees.
						,	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most
287327	720.300 Pension/Retirement Accrual - Cash Basis	381,172	381,172	0	0	0	constituting payments made above the IRC Subsection 415 limitations.
							Accruals recorded for book purposes for unused vacation and sick leave due to employees in future
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	7,405,733	0	0	0	7,405,733	periods or upon termination.
007070	010 F00 W 11 1						Accrued liability for the expected claims related to workers compensation previously held by
287373 287399	910.580 Wasatch workers comp reserve 920.150 FAS 112 Book Reserve - Post Employee Benefits	546,673 5,397,392	0	0			Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek. Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
	720.820 FAS 158 SERP Liability	13.200.090	13,200,090	0	U		Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Deriv		13,200,090	13,200,090	U		0	Total Supplemental Executive Retirement Flan (SERF) obligations, as required by FAS 156.
	415.839 NonCurr Liab - Frozen MTM	8,961,246	8.961.246	0	0	0	Non-current liability for frozen mark to market derivatives.
Regulatory Li		5,551,215	-,,				Tron out of the trouble of the troub
							Regulatory liability established to record the authorized plant closure costs for Jim Bridger and
287045	610.155 RL - WA - Plant Closure Costs	333,329	333,329	0	0	0	Colstrip Unit 4 pursuant to Docket UE-191024.
							Regulatory liability established to record the authorized deferral of accelerated depreciation and
							reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal
287047	610.150 RL - Bridger Accelerated Depreciation & Reclamation - OR	894,814	894,814	0	0	0	delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
							Regulatory liability established to record the deferral of accelerated depreciation and reclamation
287048	705.425 RL - Bridger Accelerated Depreciation - WA	626.813	626,813	0			costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the
20/040	705.425 RL - Bridger Accelerated Depreciation - WA	020,013	020,013	U	U	U	Jim Bridger Plant pursuant to Docket UE-191024. Regulatory liability established to record the giveback of excess funds collected from California
287049	705.352 RL - Klamath Dams Removal - CA	64.244	64.244	0	0	0	customers for Klamath River Dams Removal.
201010	TOO SEE THE THE TOTAL OF THE TO	01,211	01,211	·			Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287051	705.340 RL - Income Tax Deferral - CA	693,274	693,274	0	0	0	and reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287053	705.342 RL - Income Tax Deferral - OR	1,621,622	1,621,622	0	0	0	reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287055	705.344 RL - Income Tax Deferral - WA	2.194.452	2.194.452	0			rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
20/000	705.344 RE - Income Tax Deletral - WA	2,194,452	2, 194,452	U	U	U	Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287056	705.345 RL - Income Tax Deferral - WY	201.039	201.039	0	0	0	and reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of protected property related EDIT
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	488,095	488,095	0	0	0	amortization for return to California customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	2,082,742	2,082,742	0	0	0	amortization for return to Idaho customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT
287063	705.348 RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	0	amortization for return to Oregon customers pursuant to regulatory order.
287064	705.349 RL - Protected PP&E EDIT Amortization - UT	5.683.657	5.683.657	0	0		Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
20/004	100.048 INE - PTOTECTED FFOR EDIT MITOTIZATION - UT	5,003,057	5,003,057	U	U	U	Regulatory liability established to record the deferral of protected property related EDIT
287065	705.350 RL - Protected PP&E EDIT Amortization - WA	3.140.136	3.140.136	0	0	0	amortization for return to Washington customers pursuant to regulatory order.
20,000		0,170,100	5,115,100	· ·			Regulatory liability established to record the deferral of protected property related EDIT
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	8,468,227	8,468,227	0	0	0	amortization for return to Wyoming customers pursuant to regulatory order.

					Device the little state of the control of the contr
					Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287111 705.287 RL - Protected PP&E EDIT - CA	7,993,123	7,993,123	0	0	0 35% to 21%. Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded
					as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
287112 705.288 RL - Protected PP&E EDIT - ID	20,492,984	20,492,984	0	0	0 21%.
					Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287113 705.289 RL - Protected PP&E EDIT - OR	89,706,728	89,706,728	0	0	0 35% to 21%.
					Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287114 705.290 RL - Protected PP&E EDIT - WA	20,945,893	20,945,893	0	0	0 35% to 21%.
					Regulatory liability established to defer Wyoming's portion of protected property related EDIT
287115 705.291 RL - Protected PP&E EDIT - WY	50.899.241	50.899.241	0	0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
ESTITO TOUEST THE TROUGHT WE ESTITIVE	00,000,211	00,000,211			Regulatory liability established to defer Utah's portion of protected property related EDIT recorded
007440 705 000 PL Protested PROF FRIT LIT	450 475 755	450 475 755			as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
287116 705.292 RL - Protected PP&E EDIT - UT	158,475,755	158,475,755	U	U	0 21%. Regulatory liability established to defer California's portion of non-protected property related EDIT
					recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287121 705.294 RL - Non Protected PP&E EDIT- CA	378,524	378,524	0	0	0 35% to 21%. Regulatory liability established to defer Washington's portion of non-protected property related
					EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate
287124 705.296 RL - Non Protected PP&E EDIT- WA	5,155,427	5,155,427	0	0	0 from 35% to 21%.
					Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287125 705.297 RL - Non Protected PP&E EDIT- WY	8,877,468	8,877,468	0	0	0 35% to 21%.
287173 415.942 RL - Steam Decommissioning - WA	877,647	877,647	0	0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger incremental decommissioning pursuant to Docket UE-191024
20/110 T10.542 INE * Otean Decommissioning * VM	011,047	011,047	0	U	Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287174 705.410 RL - Cholla Decommissioning - CA	(12,328)	(12,328)	0	0	0
287175 705.411 RL - Cholla Decommissioning - ID 287176 705.412 RL - Cholla Decommissioning - OR	619,166 2,054,922	619,166 2,054,922	0	0	Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant. Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177 705.413 RL - Cholla Decommissioning - UT	4,683,378	4,683,378	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
					Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287178 705.414 RL - Cholla Decommissioning - WY	(38,198)	(38,198)	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated
287184 705.605 RL - OR Clean Fuels Program	1,221,813	1,221,813	0	0	0 entities, to be used to fund programs that benefit Oregon customers.
					Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and
287188 100.121 RL - Income Tax Property Flowthru	(62,655,975)	(62,655,975)	0	0	0 other deferred items that do not have current provision impacts. Regulatory liability established to account for the deferral of protected property-related EDIT for
287190 100.122 RL - Income Tax Property Flowthru - PMI	636,942	636,942	0	0	0 PMI's portion of Bridger Coal Company fixed assets
					Regulatory liability established with respect to the excess deferred income taxes associated with the
287191 705.280 RL - Non-Property EDIT - CA	99.863	99,863	0	0	non-property accumulated deferred income taxes allocable to California resulting from the change 0 in the income tax rate.
201101 100.200 RE-Holl-Hopotty EDIT-ON	33,000	33,000			Regulatory liability established with respect to the excess deferred income taxes associated with the
					non-property accumulated deferred income taxes allocable to Washington resulting from the
287195 705.284 RL - Non-Property EDIT - WA	260,950	260,950	0	0	O change in the income tax rate. Regulatory liability used to track future revenue associated with recoverable post-retirement welfare
287198 320.279 RL - FAS 158 Post-Retirement	6,465,408	6,465,408	0	0	0 expenses.
287200 705.267 RL - WA Decoupling Mechanism	81,566	81,566	0	0	Regulatory liability with respect to the Washington decoupling mechanism.
					Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all
287206 415.710 RL - WA Accelerated Depreciation	8,565,043	8,565,043	0	0	units at the Jim Bridger Plant and Colstrip Unit 4.
					Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities
287209 705.266 RL - Energy Savings Assistance (ESA) - CA	148.244	148.244	0	0	(ESA collections from California offset by ESA program expenditures incurred) in a regulatory 0 liability balancing account for California.
					Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to
287212 705.245 RL - OR Direct Access 5 Yr Opt out	1,673,798	1,673,798			implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and
287212 705.245 RL - OR DIFECT ACCESS 5 YF OPT OUT	1,673,798	1,673,798	U	U	Regulatory liability established as a balancing account for a pass-through benefit to Idaho
					customers from BPA (Bonneville Power Administration) under the Northwest Power Act where
287213 425.381 RL - BPA Balance Act - ID	6,863	6,863	0	0	qualifying customers receive a credit to their bill. Contra regulatory liability established to account for Washington's share of the ARO regulatory
					difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra
					account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the
					Washington portion of any decommissioning costs associated with Trojan should be reflected
287225 605.103 ARO/Regulatory Difference - Trojan - WA	15,026	15,026	0	0	0 below-the-line.
287227 705.531 RL - UT Solar Feed-in Tariff - NC	3,026,841	3,026,841	0	0	Regulatory liability established to record UT solar Feed in Tariff. Regulatory liability established to record the Washington Power Cost Adjustment Mechanism
287231 705.519 RL - WA Def NPC - Noncurrent	680,043	680,043	0	0	0 (PCAM) deferrals.
					Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287233 705.515 RL - OR Def NPC - Noncurrent	1,952,262	1,952,262	0	0	and Transition Adjustment Mechanism (TAM) deterrals. Also includes the regulatory liability 0 established to record the Oregon 2017 FERC Refund.
			0	0	Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC)
287235 705.511 RL - CA Def NPC - Noncurrent	574,598	574,598	0	0	0 deferrals.
					This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice
287237 705.755 RL - Noncurrent Reclass-Other	85,990	85,990	0	0	0 versa.
207220 705 420 PL CA CHC Allowance Payonus	1,525,563	1,525,563	•		Regulatory liability established to record purchase of California greenhouse gas pollution emission
287238 705.420 RL - CA GHG Allowance Revenue	1,025,503	1,525,563	0	U	0 allowances . Regulatory liability established to record the deferral of the Pryor Mountain renewable energy
287252 705.263 RL - Sale of REC - WA	9,790	9,790	0	0	oredits revenue that will be given back to Washington customers.
007000 400 400 PLITO					Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287262 100.100 RL ITC	141,964	141,964	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax
287268 415.706 RL - 50% Bonus Tax Depreciation - WY	84,697	84,697	0	0	0 depreciation.
287271 705.336 RL - Sale of RECs - UT	325,872	325,872			Regulatory Liability established to track the difference between REC revenue included in rates and
201211 100.330 RE - SBIE 01 REUS - U1		325,872	0	0	Utah's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included in rates and
287272 705.337 RL - Sale of RECs - WY	108,478	108,478	0	0	Wyoming's allocation of the actual REC revenue received by the Company.

287274							
LOILII	705.261 RL - Sale of RECs - OR	105,801	105,801		1	0	Regulatory Liability established to track the difference between REC revenue included in rates and Oregon's allocation of the actual REC revenue received by the Company.
	TOOLOT THE GUID OFFICE OF THE	100,001	100,001				This account is to reclass the deferred tax balances related to regulatory assets or liabilities where
				1			the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice
287284	610.147 Reg Liability-Other - Balance Reclass	3,361,531	3,361,531	0) (0	versa.
287299	705.265 RL - OR Energy Conservation Charge	953,780	953,780	0) (0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304	610.146 OR Reg Asset/Liab Cons	(111.560)	(111.560)	,			Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
207304	010.140 OIX Neg Asseticiab Colls	(111,500)	(111,300)	-	4	,	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset
287312	105.402 ARO Reg Liabilities	17,231,816	17,231,816	C) (0	retirement obligations.
	•						Regulatory liability established as a balancing account for a pass-through benefit to Idaho
							customers from BPA (Bonneville Power Administration) under the Northwest Power Act where
287316 287389	715.720 Reg Liability - BPA Balancing Account - WA 610.145 RL- DSM Balance	205,301 867,977	205,301 867,977	0	4	0	qualifying customers receive a credit to their bill.
201309	610.145 RL- DSM balance	007,977	007,977	0	1	, u	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Regulatory liability established to record the refund to Washington customers pursuant to the
287390	610.141 RL - WA Rate Refunds	700,026	700,026	C) 1	0	Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
							Regulatory liability established to record the effects of changes in fair value of certain derivative
287395	730.175 RL - FAS 133 Derivatives - Unrealized Gain/Loss	13,041,268	13,041,268	C) (0	instruments entered into to hedge the Company's future retail resource requirements.
007440	705 044 DI Albertadire Deta for Francis December 04	153,908	153,908				Regulatory liability to record benefits and administrative costs related to the California Alternative
287418	705.241 RL- Alternative Rate for Energy Program - CARE - CA	155,906	155,906	U	1	U	Rate for Energy, or CARE, program. Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
							representing future reclamation costs associated with the decommissioning of the Trojan Nuclear
287441	605.100 Trojan Decommissioning Cost-Regulatory Asset	1,272,061	1,272,061	C) (0	Plant that are in excess of those approved for recovery by regulatory authorities.
							Regulatory liability established to record the balancing account activitys for the Utah Home Energy
287445	610.142 RL - UT Home Energy LifeLine	336,911	336,911	0	1 (0	Lifeline Program.
287453	610.143 RL - WA Low Energy Program	(640,880)	(640,880)	,			Regulatory liability established to record the balancing account activitys for the Washington Low
201-100	OTO. TO THE PIPE CON ETICITY FROM THE CONTROL OF TH	(040,000)	(040,000)	-			Income Energy Assistance Program. Regulatory liability established to record revenues received from customers participating in the
							company's Blue Sky renewable energy program, which are then used to purchase renewable
287473	705.270 RL - Blue Sky Program OR	550,267	550,267	C) (0	energy certificates.
							Regulatory liability established to record revenues received from customers participating in the
287474	705.271 RL - Blue Sky Program WA	122,968	122,968		0		company's Blue Sky renewable energy program, which are then used to purchase renewable
201414	100.211 INE - DIGE ON PROGRAM WA	122,968	122,968	0	1	U	energy certificates. Regulatory liability established to record revenues received from customers participating in the
							company's Blue Sky renewable energy program, which are then used to purchase renewable
287475	705.272 RL - Blue Sky Program CA	33,026	33,026	C) (0	energy certificates.
							Regulatory liability established to record revenues received from customers participating in the
007470	705 070 DL Div. Cla. December 117	4 000 004	4 000 004				company's Blue Sky renewable energy program, which are then used to purchase renewable
287476	705.273 RL - Blue Sky Program UT	1,390,294	1,390,294	0	1	0	energy certificates. Regulatory liability established to record revenues received from customers participating in the
							company's Blue Sky renewable energy program, which are then used to purchase renewable
287477	705.274 RL - Blue Sky Program ID	36,773	36,773	C) (O	energy certificates.
							Regulatory liability established to record revenues received from customers participating in the
							company's Blue Sky renewable energy program, which are then used to purchase renewable
287478	705.275 RL - Blue Sky Program WY	161,800	161,800	0) (0	energy certificates. Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486	415.926 RL - Depreciation Decrease - OR	1.317.194	1,317,194		a c	0	due to the implementation of new rates on January 1, 2014.
State Carryfo	orwards	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,5.77,1.5				
	DTA State Charitable Contribution Limitation	187,893	187,893	C) (0	Charitable contribution carryforward for state income tax purposes.
287437	OTA Net Operating Loss Carryforward-State	66,976,846	66,976,846	0	1 (0	State net operating loss carryforward for income tax purposes.
287449 [DTA Federal Detriment of State NOL	(14,104,595)	(14,104,595)	,			Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371	DTA 930.100 Oregon BETC Credits	584,208	584.208	Č	i i		Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491	OTA BETC Purchased Credits	331,353	331,353	C	j (0	Oregon state income tax credit carryforward.
	OTA BETC Purchased Gain	75,465 18.813.201	75,465 18.813.201	C) (0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
	DTA Idaho ITC Carryforward DTA Colorado Tax Credit Carryforward	18,813,201 132,444	18,813,201 132,444		2	0	Idaho state income tax credit carryforward. Colorado state income tax credit carryforward.
	DTA Colorado Fax Credit Carryforward	275,386	275,386	(o i		California state income tax credit carryforward.
Loss Conting							,
			273,300				
							Accrued liability established as a reserve for anticipated injury and damage expense, offset by the
87341/287971	0.530/415.81Injuries & Damages Accrual - Cash Basis	34,476,231	34,476,231	0) (Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims.
Asset Retiren	nent Obligations		34,476,231	C) (0	insurance reserve anticipated for potential claims.
Asset Retirent 287339	nent Obligations 105.400 FAS 143 ARO Liability	34,476,231 72,638,523		0) (0	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Asset Retiren	nent Obligations 105.400 FAS 143 ARO Liability rd Assets:	72,638,523	34,476,231 72,638,523	0		0 0	Insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287339 Other Deferre	nent Obligations 105.400 FAS 143 ARO Liability d Assets:		34,476,231	(C) (0 0	Insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the
Asset Retiren 287339 Other Deferre 287100	nent Obligations 105.400 FAS 143 ARO Liability rid Assets: Valuation Allowance for State Credit DTA	72,638,523 (12,292,199)	34,476,231 72,638,523 (12,292,199)	0) (0 0	insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration.
287339 Other Deferre 287100	Dispations	72,638,523 (12,292,199) 584,654	34,476,231 72,638,523 (12,292,199) 584,654	0) (0 0	Insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
Asset Retiren 287339 Other Deferre 287100	nent Obligations 105.400 FAS 143 ARO Liability rid Assets: Valuation Allowance for State Credit DTA	72,638,523 (12,292,199)	34,476,231 72,638,523 (12,292,199)	C C C C C C C C C C C C C C C C C C C		0 0	Insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrued for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287339 Other Deferre 287100 287179 287181	105.400 F x5. 143 ARO Liability 105.400 F x5. 143 ARO Liability 104 Assets: Valuation Allowance for State Credit DTA 1910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Choila Unit 4 1910.535	72,638,523 (12,292,199) 584,654 1,313,391	34,476,231 72,638,523 (12,292,199) 584,654 1,313,391	0 0			Insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287339 Other Deferre 287100	Dispations	72,638,523 (12,292,199) 584,654	34,476,231 72,638,523 (12,292,199) 584,654	C C C C C C C C C C C C C C C C C C C			Insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accruel for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected
Asset Retiren 287339 Other Deferre 287100 287179 287181 287183	nent Obligations IGS 400 FAS 143 ARO Liability Id Assets: Valuation Allowance for State Credit DTA 910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholia Unit 4 425.160 Lease Liability (Operating Lease)	72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404	() () () () () () () () () ()) (C C C C C C C C C C C C C C C C C C C	Insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrued for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholia U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit
Asset Retiren 287339 Other Deferre 287100 287179 287181 287183	105.400 F AS 143 ARO Liability	72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763)	34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763)	C C O			Insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholia U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
Asset Retirer 287339	Display	72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891	34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891	C C C C C C C C C C C C C C C C C C C			Insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accruel for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
Asset Retirer 287339 Other Deferre 287100 287179 287181 287183	Display	72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763)	34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763)	C C C C C C C C C C C C C C C C C C C			Insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholia U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners.
Asset Retirer 287339 Other Deferre 287100 287179 287181 287183 287199 287211 287214 287215	105.400 F 85. 143 ARO Liability	72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400	34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400	C C C C C C C C C C C C C C C C C C C		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrued for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
Asset Retirer 287339 Other Deferre 287100 287179 287181 287183 287199 287211 287214	Display	72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891	34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891	C C C C C C C C C C C C C C C C C C C		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the klamath dam per the klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
Asset Retiren 287339 Other Deferre 287100 287179 287181 287183 287199 287211 287214 287215 287216	105.400 F 85. 143 ARO Liability	72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464	34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464	0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrued for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholia U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
Asset Retiren 287339 Other Deferre 287100 287179 287181 287183 287199 287211 287214 287215	105.400 F 85. 143 ARO Liability	72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400	34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400	(((((((((((((((((((0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the klamath dam per the klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued final reclamation expenditures for the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
Asset Retirem 287339	105.400 F 85. 143 ARO Liability	72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715	34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715	C C C C C C C C C C C C C C C C C C C		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accruel for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholia U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax flability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred fax account for difference between recognized vs. realized gains in compensation plan investments. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
Asset Retirer 287339 - 287300 - 287100 - 287100 - 287100 - 287100 - 287181 - 287181 - 287211 - 287214 - 287215 - 287216 - 287216 - 287219 - 287240	105.400 F 85. 143 ARO Liability	72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,7400 728 1,983,464 57,715	34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715	C C C C C C C C C C C C C C C C C C C		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the klamath dam per the klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued final reclamation expenditures for the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
Asset Retirem 287339	105.400 F 85. 143 ARO Liability	72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 728 1,983,464 57,715	34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715	C C C C C C C C C C C C C C C C C C C		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the klamath dam per the klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholla L4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 942. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued final reclamation expenditures for the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
Asset Retirer 287309 287399 287319 287179 287183 287183 287181 287211 287216 287216 287219 287219 287240 287241 287240 287241	nent Obligations 105.400 FAS 143 ARO Liability Id Assets:	72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 7288 1,983,464 57,715	34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715 18,518,922 575,286	C C C C C C C C C C C C C C C C C C C		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accruel for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholia U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued final reclamation expenditures for the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulatory dedenvironmental remediation costs required at various abandoned/closed mines and other work sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
Asset Retirer 287339 - 287300 - 287100 - 287100 - 287100 - 287100 - 287181 - 287181 - 287211 - 287214 - 287215 - 287216 - 287216 - 287219 - 287240	105.400 F 85. 143 ARO Liability	72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,7400 728 1,983,464 57,715	34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715	C C C C C C C C C C C C C C C C C C C		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrued for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholia U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued liabilities related to the purchase of the Trapper mine. Accrued final reclamation expenditures for the Trapper mine. Accrued dishilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
Asset Retirer 287339 - 287339 - 287179 - 287181 - 287183 - 287214 - 287214 - 287214 - 287214 - 287214 - 287214 - 287214 - 287214 - 287214 - 287214 - 287214 - 287215 - 287214 - 287215 - 287214 - 287215 - 287216 - 287240 - 287241 - 287253	nent Obligations 105.400 F AS 143 ARO Liability Id Assets: Valuation Allowance for State Credit DTA 910.535 Klamath Settlement Obligation 205.201 Inventory Reserve - Cholia Unit 4 425.160 Lease Liability (Operating Lease) 220.101 Bad Debt 425.226 Deferred Revenue - Other 910.245 Contra Receivable Joint Owners 910.936 Realized G/L Trading Sec 805.715 Trapper Mine Contract Obligation 715.810 Chehalis Mitigation Obligation 605.301 Environmental Liability - Regulation 605.302 Environmental Liability - No Regulation 705.400 Reg Liab - OR Injuries & Damages Reserve	72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 7288 1,983,464 57,715 18,518,922 575,286	34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715 18,518,922 575,286 3,178,712	(((((((((((((((((((0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accruel for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholia U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued final reclamation expenditures for the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
Asset Retirer 287339 - 287319 - 287100 - 287100 - 287100 - 287179 - 287183 - 287183 - 287183 - 287211 - 287211 - 287216 - 287216 - 287219 - 287240 - 287241 - 287241 - 287240 - 287241	nent Obligations 105.400 FAS 143 ARO Liability Id Assets:	72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 7288 1,983,464 57,715	34,476,231 72,638,523 (12,292,199) 584,654 1,313,391 2,709,404 (40,763) 206,891 57,400 0 1,983,464 57,715 18,518,922 575,286	C C C C C C C C C C C C C C C C C C C		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Insurance reserve anticipated for potential claims. Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143. Valuation allowance against state income tax credits that may not be utilized before expiration. Accrued for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement. Accrued liability for estimated obsolete or excess inventory associated with the Cholia U4 closure. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments receivable due from joint owners. Deferred tax account for difference between recognized vs. realized gains in compensation plan investments. Accrued liabilities related to the purchase of the Trapper mine. Accrued final reclamation expenditures for the Trapper mine. Accrued dishilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.

						Regulatory liability used to record the Idaho allocation of storm-related property damage recovered
287257 705.453 Reg Liab - ID Property Insurance Reserve	274.582	274.582	0			in excess of insurance claims incurred.
287258 705.454 Reg Liab - UT Property Insurance Reserve	431.027	431.027	0			Regulatory liability used to record the Utah allocation of storm-related property damage recovered
207230 705,454 Reg Liab - 01 Property insurance Reserve	431,027	431,027	0		,	Regulatory liability used to record the Wyoming allocation of storm-related property damage
287259 705.455 RL - Property Insurance Reserve - WY	227.366	227.366	0			recovered in excess of insurance claims incurred.
207209 703.455 KL - Property insurance Reserve - W1	221,300	221,300	0		,	Valuation allowance against state net operating loss carryforwards that may not be utilized before
287270 Valuation Allowance for DTA	(2.718.055)	(2.718.055)	^			expiration.
28/2/0 Valuation Allowance for DTA	(2,718,055)	(2,718,055)	U		,	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425 150 Lewis River- LWD Fund Liab	262 450	202 152				
28/290 425.150 Lewis River- LWD Fund Llab	262,450	262,450	U		,	enhancement.
000000 000000 5000 000		504 505				Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of
287298 205.210 ERC Impairment Reserve	501,567	501,567	0			emission reduction credit.
287321 100.100 ITC	532,974	532,974	0) (Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
			_			Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over
287337 715.105 MCI F.O.G. Wire Lease	137,567	137,567	0) (the annual service agreement period.
						Accrued liability for refundable cash deposits received from customers who wish to reserve
						transmission line services. These deposits are fully refundable. The deposits are recognized as
287338 415.110 Transmission Service Deposit	561,449	0	561,449	() (income when the service contract is fulfilled.
						Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340 220.100 Bad Debts Allowance - Cash Basis	4,608,428	4,608,428	0	() (
287354 505.150 Miscellaneous Current & Accrued Liability	872,366	872,366	0	(Miscellaneous accrued liabilities related to PacifiCorp.
287370 425.215 Unearned Joint Use Pole Contract Revenue	828,264	828,264	0	() (Accrued liability for prepaid rents on company owned utility poles.
						Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391 425.320 N Umpqua Settlement Agreement	5,361,820	5,361,820	0			enhancement.
						Accrued liability associated with the acceptance of the Bear River FERC license for various
287392 425.120 Bear River Settlement Agreement	4,081,653	4,081,653	0			settlement obligations.
						Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393 425.110 Tenant Lease Allowances	15,274	15,274	0) (be amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	406,016	406,016	0			Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417 605.710 Reverse Accrued Final Reclamation	571,190	571,190	0			Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430 505.125 Accrued Royalties	3,660,987	3,660,987	0) (Accrued liability for royalty payments to the Mineral Management Service on coal production.
						Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers,
						a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447 720.830 Western Coal Carr Ret Med Accrual	2,065,766	0	0		2,065,766	Mine to the Hunter plant.
						Deferred tax account represents the difference between book income capitalized to inventory and
287482 205.025 Fuel Cost Adjustment	670,527	670,527	0			taxable income from Bridger coal.
287807 Non-curr def fed tax cor ben of int	332,209	332,209	0	(Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	(11,973)	(11,973)	0	() (Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int	71,819	71,819	0	() (Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	(2,588)	(2,588)	0	() (Non-current state benefit of interest on uncertain positions.
Rounding	19	19	0	(·
Subtotal - p234	701,421,321	673,062,464	561,449	(27,797,408	
Less FASB 109 Above if not separately removed	(61,344,095)	(61,344,095)	0			
Less FASB 106 Above if not separately removed	2.065.766	0	0		2.065.766	
Total	760,699,650	734,406,559	561,449	(25,731,642	
1.000	. 00,033,030	. 54,400,555	001,440	· '	20,701,042	I .

Instructions for Account 190:

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

- ADIT items related only to Transmission are directly assigned to Column D
 ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to labor and not in Columns C & D are included in Column F
- 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

В	С	D	E	F	$oldsymbol{G}$
Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	
	Related	Related	Related	Related	Justification
(143,583,856)	(143,583,856)	0	0	0	Depreciation on pollution control facilities.
0	0	0	0	0	
(143,583,856)	(143,583,856)	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
(143,583,856)	(143,583,856)	0	0	0	
	(143,583,856) 0 (143,583,856) 0 0	Total Dist Or Other Related (143,583,856) (143,583,856) 0 0 0 (143,583,856) (143,583,856) 0 0 0	Total Dist Or Other Related Transmission Related (143,583,856) (143,583,856) 0 (143,583,856) (143,583,856) 0 (143,583,856) (143,583,856) 0 0 0 0 0 0 0	Total Dist Or Other Transmission Plant Related	Total Dist Or Other Related Transmission Related Plant Related Labor Related (143,583,856) 0

Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

			Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
287605	10E 147	§1031 Exchange	(111.999)	(111.999)	0	0		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code
287599		§1031 & 1033 Exchange Normalization Adjustment	(4.138.516)	(4,138,516)	0	0	0	Section 1031, otherwise knows as a "like-kind exchange." Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
201000	100.100	g 1001 & 1000 Exchange Normalization Augustinent	(4,100,010)	(4,100,010)	•	•	•	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-
287766		Amortization NOPAs 99-00 RAR	39,220	39,220	0	0	0	licensing of specific hydro generation facilities.
287610		Asset Retirement Obligation	(30,835,148)	(30,835,148)	0	0	0	Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142	Avoided Costs	211,963,420	211,963,420	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	10E 142	Basis Intangible Difference	(110,631)	0	0	(110,631)		Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287605	105.143	Book Depreciation	3.151.269.034	3.151.269.034	0	(110,631)	0	Book-tax difference for book depreciation.
287605		Book Fixed Asset Gain/Loss	13.841.533	13.841.533	0	0	0	Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
								Book-tax basis difference related to test energy revenues which are received/earned for power
287605	105.146		5,627,948	5,627,948	0	0	0	produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(24,282,107)	(24,282,107) 24,979,766	0	0		Book-tax basis difference for the capitalization of vehicle depreciation.
287605 287605	105.100	Capitalized labor and benefit costs Capitalized labor costs - Medicare Subsidy	24,979,766 1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets. Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	103.101	Direct Assignment: Transmission Fixed Assets	1,303,133	806.855.823	(806,855,823)	0		PowerTax Report #257: Transmission Book Allocation Group.
287605		Direct Assignment: Intangible Fixed Assets	0	33,645,425	0	0	(33,645,425)	PowerTax Report #257: Intangible Book Allocation Group.
287605		Direct Assignment: General Fixed Assets	0	116,484,291	0	0	(116,484,291)	PowerTax Report #257: General Book Allocation Group.
						_	_	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0		tax purposes.
287605 287605	105.151 105.130	Contract Liability Basis Adj - Eagle Mountain Contribution in Aid of Construction	(15,024) 332,638,465	(15,024) 332 638 465	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes. Book-tax basis difference related to contributions in aid of construction.
201000	100.100	Contribution in Aid of Constitution	302,000,400	302,000,400	•			Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
287605		Cost of Removal	(248,847,482)	(248,847,482)	0	0	0	book purposes and are deductible for income tax purposes in the year paid and incurred.
287224		CWIP Reserve	1,611,162	1,611,162	0	0	0	Reserve established for inactive projects included in CWIP.
								Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105,141	Debt AFUDC	(189,606,230)	(189,606,230)	0	0	0	interest on debt.
			(.55,553,200)	(.51,551,200)				Deferred tax balance associated with the protected property-related excess deferred income tax
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1.953.665)	(1,953,665)	0	0	0	balances for PMI's portion of Bridger Coal Company's fixed assets.
			(1)333,333,	(1,100)007				Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
								that have been previously been paid by customers at a tax rate higher than the current tax rate and
								are probable of being refunded as the temporary book-tax differences reverse and the amount of
								tax benefits associated with fixed assets that have previously been flowed through to customers
287605	105 115	Effects of Ratemaking - Fixed Assets Flowthrough	(46,629,188)	(46,629,188)	0	0	0	and are probable of recovery as the temporary book-tax differences reverse and result in higher
201003	100.110	Elicota of Nateriaking - Fixed Assets Flowthough	(40,023,100)	(40,023,100)	0	•		taxable income as compared to book income. Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
								purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105.139	Equity AFUDC	(134,198,080)	(134,198,080)	0	0	0	interest on debt.
287928	405.040	I hades Della seeden Ohlinstian	(3.045.255)	(3.045.255)				PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928	105 125	Hydro Relicensing Obligation Tax Depreciation	(5,364,730,483)	(5,364,730,483)	0	0		North Umpqua FERC license pursuant to Financial Accounting Standard 143. Book-tax difference for tax depreciation.
287605	105.123	Tax Fixed Asset Gain/Loss	(93,273,943)	(93,273,943)	0	0	0	book-tax difference related to the disposition of capital assets.
			()	V-27 - 77 - 77				Tax adjustment to account for the difference between federal and state depreciation methodologies;
287605	105.129	Fixed Assets - State Modifications	16,721,417	0	0	16,721,417	0	primarily resulting from states that have not adopted bonus depreciation.
287605	105.131	Idaho Disallowed Loss	513,632	513,632	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605	105 148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.146	Non-ARO Removal Costs	(269.264.827)	(269.264.827)	0	0	0	Regulatory liability related to removal costs.
201020	100.100	Tion / No Nomoral Cools	(200,201,021)	(200,201,021)				PP&E book to tax differences for which the accumulated deferred income tax liability is expected to
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	be reversed upon audit by the Internal Revenue Service.
								Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
007005	000 040	D.O. F. Occ. 474 Dedication	(7.740.040)	(7.740.040)				developed software which are deductible in the period paid and incurred for income tax purposes.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	U	U	U	These costs are capitalized for book purposes. Regulatory asset established to account for the cumulative GAAP to FERC timing difference in
								depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line
								over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of
286914	415.525	RA - Lease Depreciation - Timing Difference	(342,036)	(342,036)	0	0	0	the lease payment less accrued lease interest.
								PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
007005		DA O LUTTOR LAW EL LA	(000.040)	(000 040)				(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore
287605	100.110	RA- Solar ITC Basis Adj Fixed Assets	(303,919)	(303,919)	0	0	U	creating basis differences between book basis and tax basis for the solar arrays.
287605	105 160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3.961.866	0	0	0	3 961 866	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
201000	100.100	Troubles to 3 1001 a 1000 Exchange Hormanication Fig. Contrain Fixed Floories	0,001,000		•		0,001,000	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.160	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	176,650	0	176,650	0	0	income tax normalization rules.
								Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605	105.131	Reclass to Pollution Control Facilities Depreciation	143,583,856	143,583,856	0	0	0	account 281.
								Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and
287605	105 140	Reimbursements	24,168,945	24,168,945	0	0	0	the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
20.000	100.170		24,100,540	24, 100,043	0	0		Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes
287605	105.122	Repairs Deduction	(497,930,703)	(497,930,703)	0	0	0	and for income tax purposes are deductible in the period they are paid and incurred.
		•						Regulatory liability established to defer Idaho's share of the incremental decomissioning costs
287221	415.933	RL - Steam Decommissioning - ID	(298,254)	(298,254)	0	0	0	associated with steam assets.
287222	415.024	RL - Steam Decommissioning - UT	4,192,908	4,192,908	0	0		Regulatory liability established to defer Utah's share of the incremental decomissioning costs associated with steam assets.
201222	410.904	NE - Oteam Decembrissioning = 01	4, 192,908	4, 192,908	U	U	U	Regulatory liability established to defer Wyoming's share of the incremental decomissioning costs
287223	415.935	RL - Steam Decommissioning - WY	696,887	696,887	0	0	0	associated with steam assets.
					· ·			Deferred tax balance related to the regulatory liability related to protected property-related EDIT for
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,953,665	1,953,665	0	0	0	PMI's portion of Bridger Coal Company fixed assets
								Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
287187	100 121	RL - Effects of Ratemaking - Fixed Assets	(192,181,929)	(192,181,929)	0	0		that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of
287187	105.121	RL - Effects of Ratemaking - Fixed Assets RL - Non-ARO Liability	269 264 827	269 264 827	0	0	0	Regulatory liability related to removal costs.
20.010	100.400		200,204,021	200,204,021	U			

								Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915	425.155	ROU Asset (Operating Lease)	(2,715,908)	(2,715,908)	0	0	0	842.
								Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a
								change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of
								accounting for income tax purposes for certain expenditures which were previously being
								capitalized and depreciated. Under the new method of accounting, the expenditures are deductible
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	for income tax purposes in the period they are paid and incurred.
								The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
								arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287605	105.116	Solar ITC Basis Adjustment	(41,832)	(41,832)	0	0	0	between book basis and tax basis for the solar arrays.
								Book-tax difference related to different methods for computing deductible periodic depletion for
287771		Tax Depletion-SRC	94,152	94,152	0	0		book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	7,887,679	7,887,679	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
	Rounding		0	0	0	0	0	
Subtotal - p	Subtotal - p275		(3,054,144,040)	(2,117,907,804)	(806,679,173)	16,610,786	(146,167,850)	
Less FASB	109 Above if	not separately removed	(190,228,264)	(190,228,264)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	

Instructions for Account 282:

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

PacifiCorp

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

В C D G Gas. Prod. Total Dist Or Other Transmission Plant Labor Justification Account 283 FERC 283 - Regulatory Assets Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 320.287 RA - Pension Settlement - UT (438,406) (438.40) Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred (1.094.882) 286887 320,286 RA - Pension Settlement - OR (1.094.88) Regulatory asset established to defer Wyoming's portion of the pension settlement loss that (502,545) 320.288 RA - Pension Settlement - WY (502,54 occurred in 2021. Regulatory asset established to record the deferral of costs associated with Washington's Equity (131,620 (131,62) Advisory Group pursuant to Docket UE-210414. 286890 415.100 RA - Equity Advisory Group - WA Regulatory asset established to record the deferral of costs associated with providing bill 415.943 RA - Covid-19 Bill Assist Program - OR (2.660.190 (2.660.19) assistance to Oregon customers due to the COVID-19 pandemic.

Regulatory asset established to record the deferral of costs associated with providing bill 415.944 RA - Covid-19 Bill Assist Program - WA (739,08 assistance to Washington customers due to the COVID-19 pandemic. Regulatory asset established to record Washington's share of major maintenance expense for the 286893 415.755 RA - Major Maintenance Expense Colstrip - WA (63,656) (63,656 Colstrip Unit No. 4 Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account 415.261 RA - Wildland Fire Protection - UT Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant. 415.734 RA - Cholla Unrecovered Plant -CA Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant. 415.736 RA - Cholla Unrecovered Plant -WY 286898 Contra-regulatory asset established to record a probable disallowace of Washington's share of the 415.937 RA - Carbon Plant Decomm/Inventory - WA 68.301 68,30 286900 deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Contra-regulatory asset established to record a probable disallowace of California's share of the 415.938 RA - Carbon Plant Decomm/Inventory - CA 12,797 12,79 deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. 286904 415.520 RA - WA Decoupling Mechanism Regulatory asset established to defer costs related to Oregon's pilot programs aimed at 415.200 RA - OR Transportation Electrification Pilot (1,413,171) (1,413,171 accelerating transportation electrification in Oregon.

Regulatory asset established to defer costs related to California's pilot programs aimed at 415.430 RA - Transportation Electrification Pilot - CA 54.041 54.04 accelerating transportation electrification in California. Regulatory asset established to defer costs related to Washington's pilot programs aimed at 286912 415.431 RA - Transportation Electrification Pilot - WA accelerating transportation electrification in Washington. Regulatory asset established to account for the deferral of costs related to the Oregon Community (478,518) (478,518 415.720 RA - Community Solar - OR Solar Program. Regulatory asset established for the defer costs related to the California Fire Risk Mitigation 415.260 RA - Fire Risk Mitigation - CA (5,475,011) (5,475,011 Memorandum Account pursuant to Docket 19-05-042. Regulatory asset established to account for the estimate of recoverable amounts related to the 286920 415.725 RA - Cholla U4 Closure (4,270,012 Cholla U4 closure. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 541.752 541.75 286921 415.731 Contra RA - Cholla U4 Closure WA/FERC Cholla U4 Regulatory asset - WA/FERC. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 415.728 Contra RA - Cholla U4 Closure OR 25,59 Cholla U4 Regulatory asset - OR. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 415.729 Contra RA - Cholla U4 Closure UT 286926 304.35 304.35 Cholla U4 Regulatory asset - UT. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 415.730 Contra RA - Cholla U4 Closure WY 101.16 Cholla U4 Regulatory asset - WY. Regulatory asset established to recover California's portion of pension settlement losses. 415.833 RA - Pension Settlement - CA (197.233)(197.23) Regulatory asset account established to defer costs related to the California Emergency Services 415.841 RA - Emergency Service Program-Battery Storage - CA 151,006 151,00 Resiliency Programs. Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be 415.426 RA - 2020 GRC - Meters Replaced by AMI - OR (3,408,499) (3,408,499 amortized over 10 years. Regulatory asset account established to record the difference between the amount of Oregon 415.645 RA - Oregon OCAT Expense Deferral

					Devulatory agest established to record the purphase of California greenhouse are pollution
286933 415.655 RA - GHG Allocation - CA - Noncurrent	(717,234)	(717,234)	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution 0 emission allowances .
TO SECTION OF THE SEC	(111,201)	(111,201)			Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola
					Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-
286936 415.255 RA - Wind Test Energy Deferral - WY	(54,344)	(54,344)	0	0	EM-21.
					Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to
286938 415.646 RA - Oregon Metro Business Tax	(6,185)	(6,185)	0	0	Docket UM 2138.
					Regulatory asset established to record funding for qualifying intervenors that are collected from
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(96,413)	(96,413)	0	0	customers through California rates.
COTETA AAF TOO DA Laba Cida Callination May	(470,000)	(470,000)			Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571 415.702 RA - Lake Side Settlement - WY	(173,033)	(173,033)	U	U	0 sustained at the Lake Side generating plant. Regulatory asset established to record the Washington Power Cost Adjustment Mechanism
207772 A45 070 DA Defended Forces NIDO WALlader Management	(3,181,956)	(3.181.956)			
287573 415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent 287576 430.110 RA - DSM Balance Reclass	(3,181,956)	(867,977)	0	0	D (PCAM) deferrals. Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583 415.826 RA - Pension Settlement - WA	(620,092)	(620.092)	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
201000 410.020 104-1 disjoin Octabilities - WA	(020,032)	(020,032)	•	•	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(9,471)	(9,471)			request for proposal for new generation.
207390 415.040 KA - Deletted independent Evaluation Fee - OK	(9,471)	(9,471)	U	0	Regulatory liability established for the portion of environmental remediation costs for which the
287591 415.301 RA - Environmental Costs - WA	746,616	746,616	0	0	D state of Washington does not allow deferred treatment.
207391 413.301 NA - Environmental Costs - WA	740,010	740,010	0	0	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM)
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(5.130,426)	(5.130.426)	0	0	deferrals.
20.000 TOO TOO TOO DOO TO WE SHOW TO TOO TOO TOO TOO TOO TOO TOO TOO TO	(0,100,120)	(0,100,120)			Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM)
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(6,504,909)	(6,504,909)	0	0	deferrals.
	(17.7.7.7.7.7	V-1 //			Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597 415.703 RA - Goodnoe Hills Settlement - WY	(62,696)	(62,696)	0	0	U sustained at the Goodnoe Hills generating plant.
287601 415.677 RA - Preferred Stock Redemption Loss - WA	(7,094)	(7,094)	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
					Regulatory asset established to record costs incurred for demand side management which are
					amortized according to guidelines established by each state regulatory jurisdiction.
287614 430.100 RA - Demand Side Management - Noncurrent	(51,023,353)	(51,023,353)	0	0	0
					Regulatory asset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs	(27,388,281)	(27,388,281)	0	0	amortized over a ten-year period for state regulatory purposes.
207010 117020 01 01 01 01 01 01					Regulatory asset established to record funding for qualifying intervenors that are collected from
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)	0	0	Customers through Oregon rates.
007010 405 104 DA ADO	(FO DOE 100)	(FO DOE 100)			Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642 105.401 RA - ARO	(59,035,189)	(59,035,189)	0	0	retirement obligations.
007075 740 400 DA DashMannal and Dashwitz d Daha	(007.007)	(007.007)			Asset accrued for required debt, amortized for book purposes over the remaining life of the original
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(697,297)	(697,297)	0	U	issuance, or over the life of the new issuance if the original issuance was refinanced.
					Regulatory asset established to track the recoverable expenses associated with pension liability.
287738 320.270 RA - FAS 158 Pension Liability	(67,543,831)	(67,543,831)	0	0	0
22772	0.00.00	040.040			Regulatory asset established to track the recoverable expenses associated with post-retirement
287739 320.280 RA - FAS 158 Post Retirement Liability	318,612	318,612	0	0	Denefits liability.
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(49.203)	(49,203)			Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC)
201701 415.070 RA - Deletted Excess NPC - CA - Noticulient	(49,203)	(49,203)	U	0	deferrals.
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	85,990	85,990			Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a prequest for proposal for new generation.
281/83 415.880 RA - Deterred Independent Evaluator Fee - UT	85,990	85,990	U	0	
287840 415.410 RA - Energy West Mining	(47,792,143)	(47,792,143)	0	0	Regulatory asset established to record the deferral of costs associated with the Utah Mine Disposition, where the operations of Deer Creek mine were discontinued in 2015.
287841 415.411 Contra RA - Deer Creek Abandonment - CA	310.618	310.618	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Greek Abandonment - ID	310,618 704,078	704.078	0	Ö	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR	1,984,599	1,984,599	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA	1,054,042	1,054,042	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846 415.416 Contra RA - Deer Creek Abandonment - WY	720,231	720,231	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
					Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree
287848 320.281 RA - Post Retirement Settlement Loss	(504,200)	(504,200)	0	0	medical obligations.
					Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287849 415.424 Contra RA - Deer Creek Abandonment	11,404,387	11,404,387	0	0	o de la companya de
					Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
287850 415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
	1,100,400	1,100,400	•		Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the
					UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855 415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	disposition.
287858 415.676 RA - Preferred Stock Redemption - WY	(15,443)	(15,443)	0	0	Regulatory asset established to record Wyoming's portion of stock redemption costs.
					Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861 415.857 RA - Deferred Overburden Costs - ID	(159,803)	(159,803)	0	0	regulatory order.
201001 410.001 IVA - Deterred Overbuilderi Costs - ID	(159,803)	(109,803)	U	U	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868 415.858 RA - Deferred Overburden Costs - WY	(418.867)	(418.867)	0	0	Regulatory asset established for the wyoming allocated portion of overburden costs pursuant to a pregulatory order.
10.000 TV1 - Belefied O'Cobundor Godd - W1	(410,007)	(410,007)	U	Ŭ.	Regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,147,759)	(1,147,759)	0	0	program (Oregon House Bill 3039).
	(1,11,100)	(1,111,100)	•		Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent	(11,018)	(11,018)	0	0	and Transition Adjustment Mechanism (TAM) deferrals.
287886 415.837 RA - Frozen MTM	(8,961,246)	(8,961,246)	0	0	Regulatory asset related to frozen mark to market derivatives.
	(2,22.,210)	(2,22.,210)			Regulatory asset established to capture the difference between renewable energy credits (RECs)
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(51,369)	(51,369)	0	0	included in rates and actual RECs for the Washington jurisdiction.
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(22,227,020)	(22,227,020)	n	ŏ	Regulatory asset established to record Utah Energy Balancing Acount (EBA) deferrals.
TOTAL CONTROL OF THE PROPERTY	(,,,020)	(Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that
287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(1,019,480)	(1,019,480)	0	0	are to be recovered from Utah customers.
		(.,,,)			Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
287899 415.878 RA - UT Liquidation Damages	(103,264)	(103,264)	0	0	Bridger Unit4, Naughton Unit 1 and Unit 2.
* **					Regulatory asset established to record Wyoming's share of liquidating damages on outages at
					Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the
287903 415.879 RA - Liquidation Damages - N2 - WY	(16,840) (472,366)	(16,840)	0	0	0 2013 Energy Cost Adjustment Mechanism (ECAM).
287906 415.863 RA - UT Subscriber Solar Program	(472,366)	(472,366)	0	0	Regulatory asset established for the UT Subscriber Solar Program.
					Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying
					customers, such as those who meet specified reductions in energy use during peak hours, are
287911 415.699 RA - BPA Balancing Account - OR	(887,962)	(887,962)	0	0	rewarded with a credit to their bill.
007047 705 454 PL Provide Provi	/# TOP 0	(F 705 0 :			Regulatory liability used to record the Oregon allocation of storm-related property damage
287917 705.451 RL - Property Insurance Reserve - OR	(5,705,317)	(5,705,317)	0	0	recovered in excess of insurance claims incurred.

Total		(382,442,919)	(347,237,015)	0	(8,687,026)	564,847	
Less FASB 106 Above if not separate	ely removed	0	0	0	0	0	
Less FASB 109 Above if not separate		(99,085)	(99,085)	0	0	0	
Subtotal - p277		(382,542,004)	(347,336,100)	0		564,847	
Rounding		(16)	(16)	0	0	0	
287908 210.190 Prepaid Wat 287915 910.937 LTIP Mark to		(956,251)	(90,924)	0	0	(956.251)	To record unrealized gains/losses from the long term incentive plan.
287907 210.185 Prepaid Airci 287908 210.190 Prepaid Wat		(24,587)	(24,587) (98,924)	C	0		Prepaid account established for prepaid aircraft maintenance costs. Prepaid account for prepaid water rights and water fees.
287859 910.935 Def Comp M 287907 210.185 Prepaid Airci	lark to Market Gain/Loss - Income Statement	(582,461) (24,587)	0	Q	0	(582,461)	earnings.
							invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in
287770 120.205 Trapper Mini	ing Stock basis	(944,320)	(944,320)	C	0	(purposes. Deferred compensation plan investments are being treated as "trading securities" where they are
			(0.1.1				Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287708 210.200 Prepaid Tax		(5,295,232)	(10,020)	0	(5,295,232)		Book-tax difference associated with the timing of deductibility of property taxes.
287669 210.180 Prepaid Men	nhershin Fees	(76.620)	(76,620)		0		Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287665 210.130 Prepaid Tax	es - ID PUC	(69,907)	(69,907)	C	0	C	over a period of 12 months or less.
287664 210.120 Prepaid Taxe	es - UT PUC	(852,418)	(852,418)	C	0		months or less. Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes
287662 210.100 Prepaid Taxe		(352,188)	(352,188)	C	0		over a period of 12 months or less. Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
		(* - 1, - 7	, , ,				Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes
287661 425.360 Hermiston S	wap	(615.614)	(615,614)	0	0		acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
22.223 720.000 7.70 100 1 01		(10,011,000)	(10,011,000)				Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
287564 425.130 Rogue River 287569 720.805 FAS 158 Fur	-Habitat Enhance nded Pension Asset	(96,044) (15.544.398)	(96,044) (15,544,398)	0	0		escalated, over a period of 9 years for habitat enhancement. Represents the funded pension asset under FAS 158.
							license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000,
287492 OR BETC - I	Purchased Credits - Non-Cash	(15,848)	(15,848)	C	0	C	Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC
287336 730.120 FAS 133 De	rivatives - Book Unrealized	(13,026,247)	(13,026,247)	C	0	C	financial instruments be valued at FMV for book purposes.
286919 210.170 Prepaid - FS	A O&M - West	(69,425)	(69,425)	С	0	C	the west side repowered wind facilities. Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
		, , ,	, , ,		U		Prepaid account established to record prepaid operating and maintenance advance payments for
286918 210.175 Prepaid - FS	A OSM - Fact	(418,623)	(418,623)				Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286909 720.815 FAS 158 Pos	st-Retirement Asset	(8,109,999)	(8,109,999)		0		Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286908 210.201 Prepaid Taxe	es - Property Tax FIN 48	(3,391,794)	0	C	(3,391,794)	0	is expected to be reversed upon audit by the Internal Revenue Service
FERC 283 - Other							Prepaid property tax book to tax differences for which the accumulated deferred income tax liability
	bile Home Park Conversion	(53,420)	(53,420)	C	0	(parks to direct utility service.
20,000 410.070 104-FIEIEII	55 5150K (1000Hpilon 2009 - 01	(44,010)	(44,010)				Balancing account to record the program costs for the conversion of master metered mobile home
287994 415.929 RA - Carbon 287996 415.675 RA - Preferre	Decommissioning - CA ed Stock Redemption Loss - UT	(92,132) (44,810)	(92,132) (44,810)	0	0	0	directed in the California general rate order/stipulation. Regulatory asset established to record Utah's portion of stock redemption costs.
			, , , , , , , , , , , , , , , , , , , ,		U		Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287985 415.924 RA - Steam	Deferred Depreciation - UT	(1,192,930)	(1.192.930)		0	,	authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to Docket 20-035-04.
287963 415.922 RA - Deprec	auon increase - wyoming	(1,032,037)	(1,032,037)		U		Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was
•	iation Increase - Wyoming	(1,032,837)	(1,032,837)		0		Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982 415.921 RA - Deprec	iation Increase - Utah	(299,074)	(299,074)	C	0	C	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287981 415.920 RA - Deprec	iation Increase - Idaho	(3,427,447)	(3,427,447)	C	0	(effective January 1, 2021.
							Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014 and the implementation of new rates
287977 415.885 RA - Noncur	rent Reclass - Other	(85,990)	(85,990)	C	0	0	in a credit balance.
							SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result
287972 320.285 RA - Post Er		2,103,559	(2,070,717)	Č	0	2,103,559	Regulatory asset established as an offset to the increase in post-employment obligations.
	Damage Deferral - CA ncentive Program - UT - Noncurrent	(96,569) (2,670,717)	(96,569) (2,670,717)	0	0		Regulatory Asset established to defer storm related costs in California. Regulatory asset established for the UT Solar incentive program costs.
287942 430.112 RA - Other -	Balance Reclass	(3,361,531)	(3,361,531)	0	0	(Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287939 415.115 RA - Utah S	TEP Pilot Program Balance Account	2,670,717	2.670.717		0		3, ()
							Regulatory asset established to record the balancing account activity for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
	Plant Decomm/Inventory	(389,389)	(389,389)	Č	0	C	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287927 100.110 RA - Solar IT	C Basis Adjustment - Gross Up	(99,085)	(99,085)	C	0		between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
							arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287919 425.105 RA - OR Ass	set Sale Gain GB - Noncurrent	(534,984)	(534,984)	C	0	C	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
							Regulatory asset related to Gregori's portion of the gain on sales giveback to customers.
i							Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.

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

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

Summa	ry Table: (Excess) / Deficien	t ADIT
	Rate Base	Income Tax
Source	Adjustment	Allowance
Att 1B - 2017 TCJA	(356,992,668)	(19,896,011)
Total	(356,992,668)	(19,896,011)
	Appendix A, Line 33B	Appendix A, Line 135b

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

		Accumulated Defe	erred Income Tax	Exc	4	
		Pre-	Post-			
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
Accum. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,20
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,37
Accum. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,18
Accum. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,79
Subtotal: Accumulated Deferred Income Tax		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,15
Other Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,95
Other Regulatory Liabilities	254	(418,440)	(223,047)	(195,393)	0	(195,39
Total Excess Deferred Income Tax		(4,569,194,881)	(2,933,443,547)	(1,635,751,334)	(1,316,688,743)	(319,062,59
Gross-Up				(533,294,193)	(429,272,131)	(104,022,06
Excess Deferred Income Tax Regulatory Liability	254			(2,169,045,527)	(1,745,960,874)	(423,084,65

Description
FERC Transmission Allocable Excess Deferred Income Tax
Other
Total Excess Deferred Income Tax Before Gross-Up

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

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 norme Tax is being amortized over a five-year period.

								al Tracking of (Exces) or Deficient ADIT															
						ion Allocable Excess	Deferred Income Ta	IX						Formula Rate Inputs		TABLE 4: INFORMATION ONLY "Gross-up and ADIT are not included in rate base								
						EDIT (RSGM)								Uname				"Gross-up and ADI	T are not included in	rate base				
	Remaining	Transn		Remaining	Gen		Remaining	Intan		Remaining	Non-Prote		Annual	(Excess) / De										
	Regulatory	(344,4)		Regulatory	(5,796		Regulatory	(1,396		Regulatory	(57,219		Amortization		Average		Gross-Up	(Excess) / Deficient		Regulatory				
Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset /			
12/31/2018	46.0	(7,488,587)	(336,986,408)	15.9	(364,575)	(5,432,160)	15.9	(87,747)	(1,307,429)	5.0	7,940,909	(65,160,824)	0	(408,886,821)	0 D	24.5866%	32.6024%	(408,886,821)	(133,306,917)	(542,193,738)) 1			
2/31/2019	46.0	(7,488,587)	(329,497,821)	15.9	(364,575)	(5,067,585)	15.9	(87,747)	(1,219,682)	5.0	(13,032,165)	(52,128,659)	(20,973,074)	(387,913,747)	(193,956,874) E	24.5866%	32.6024%	(387,913,747)	(126,469,191)	(514,382,938)	1			
2/31/2020	46.0 53.2	(7,488,587)	(322,009,234)	15.9	(364,575)	(4,703,010)	15.9	(87,747)	(1,131,935)	5.0	(13,032,165)	(39,096,494)	(20,973,074)	(366,940,673)	(377,427,210)	24.5866%	32.6024%	(366,940,673)	(119,631,466)	(486,572,139)				
2/31/2021	53.2	(6,475,094)	(315,534,140)	18.5	(313,337)	(4,389,673)	18.5	(75,415)	(1,056,520)	5.0	(13,032,165)	(26,064,329)	(19,896,011)	(347,044,662)	(356,992,668)	24.5866%	32.6024%	(347,044,662)	(113,144,889)	(460,189,551))			
2/31/2022	53.2	(6,475,094)	(309,059,046)	18.5	(313,337)	(4,076,336)	18.5	(75,415)	(981,105)	5.0	(13,032,165)	(13,032,164)	(19,896,011)	(327,148,651)	(337,096,657)	24.5866%	32.6024%	(327,148,651)	(106,658,312)	(433,806,963)				
2/31/2023	53.2 53.2	(6,475,094)	(302,583,952)	18.5 18.5	(313,337)	(3,762,999)	18.5	(75,415)	(905,690)	5.0	(13,032,164)	0	(19,896,010)	(307,252,641)	(317,200,646)	24.5866%	32.6024%	(307,252,641)	(100,171,735)	(407,424,376)				
/31/2024		(6,475,094)	(296, 108, 858)		(313,337)	(3,449,662)	18.5	(75,415)	(830,275)		0	0	(6,863,846)	(300,388,795)	(303,820,718)	24.5866%	32.6024%	(300,388,795)	(97,933,957)	(398,322,752)				
2/31/2025	53.2	(6,475,094)	(289,633,764)	18.5	(313,337)	(3,136,325)	18.5	(75,415)	(754,860)		0	0	(6,863,846)	(293,524,949)	(296,956,872)	24.5866%	32.6024%	(293,524,949)	(95,696,178)	(389,221,127)				
/31/2026	53.2	(6,475,094)	(283,158,670)	18.5	(313,337)	(2,822,988)	18.5	(75,415)	(679,445)		0	0	(6,863,846)	(286,661,103)	(290,093,026)	24.5866%	32.6024%	(286,661,103)	(93,458,399)	(380,119,502)				
/31/2027	53.2 53.2	(6,475,094)	(276,683,576)	18.5	(313,337)	(2,509,651)	18.5	(75,415)	(604,030)		0	0	(6,863,846)	(279,797,257)	(283,229,180)	24.5866%	32.6024%	(279,797,257)	(91,220,621)	(371,017,878)	_			
2/31/2028	53.2	(6,475,094)	(270,208,482)	18.5	(313,337)	(2,196,314)	18.5	(75,415)	(528,615)		0	0	(6,863,846)	(272,933,411)	(276,365,334)	24.5866% 24.5866%	32.6024%	(272,933,411)	(88,982,842)	(361,916,253)				
/31/2029	53.2	(6,475,094)	(263,733,388)	18.5	(313,337)	(1,882,977)	18.5	(75,415)	(453,200)		0	0	(6,863,846)	(266,069,565)	(269,501,488)		32.6024%	(266,069,565)	(86,745,064)	(352,814,629)				
/31/2030	53.2	(6,475,094)	(257,258,294)	18.5	(313,337)	(1,569,640)	18.5	(75,415)	(377,785)		0	0	(6,863,846)	(259,205,719)	(262,637,642)	24.5866%	32.6024%	(259,205,719)	(84,507,285)	(343,713,004)	. —			
/31/2031	53.2 53.2	(6,475,094)	(250,783,200)	18.5 18.5	(313,337)	(1,256,303)	18.5	(75,415) (75,415)	(302,370) (226,955)		0	0	(6,863,846)	(252,341,873)	(255,773,796)	24.5866%	32.6024%	(252,341,873) (245,478,027)	(82,269,507)	(334,611,380)	. —			
/31/2032	53.2	(6,475,094)	(237.833.012)	18.5	(313,337)	(629,629)	18.5	(75,415)	(151,540)		U	- 0	(6,863,846)	(238.614.181)	(248,909,900)	24.5866%	32.6024%	(238.614.181)	(77,793,950)	(325,509,755)	. —			
											0	0						(231,750,335)			. —			
/31/2034	53.2 53.2	(6,475,094)	(231,357,918)	18.5 18.5	(313,337)	(316,292)	18.5 18.5	(75,415) (75,415)	(76,125)		0		(6,863,846)	(231,750,335)	(235,182,258)	24.5866%	32.6024%	(224,886,489)	(75,556,171)	(307,306,506)	-			
/31/2036	53.2	(6,475,094)	(218.407.730)	18.5	(2.955)	(2,900)	18.5	(710)	(710)		0	0	(6,863,846)	(224,880,489)	(228,318,412)	24.0800%	32.0024%	(218.407.730)	(71,206,162)	(289,613,892)	. —			
/31/2037	53.2	(6,475,094)	(211,932,636)		(2,500)	- 0	10.0	(710)	- 0		0		(6.475.094)	(211,932,636)	(215.170.183)	24.5866%	32.6024%	(211,932,636)	(69.095.126)	(281.027.762)	. —			
2/31/2037	53.2	(6,475,094)	(205.457.542)		0	0		0	- 0		0	0	(6,475,094)	(205.457.542)	(208.695.089)	24.5866%	32.6024%	(205,457,542)	(66,984,090)	(272,441,632)	. —			
/31/2039	53.2	(6,475,094)	(198.982.448)		0	0		0	- 0		0	0	(6,475,094)	(198 982 448)	(202,219,995)	24.5866%	32.6024%	(198 982 448)	(64.873.054)	(263.855.502)	-			
2/31/2040	53.2	(6,475,094)	(192,507,354)		0	0		0	- 0		0	0	(6,475,094)	(192,507,354)	(195.744.901)	24.5866%	32.6024%	(192,507,354)	(62.762.018)	(255,269,372)	. —			
2/31/2041	53.2	(6,475,094)	(186 032 260)		0	0		0	- 0		0	0	(6.475,094)	(186 032 260)	(189 269 807)	24.5866%	32 6024%	(186 032 260)	(60,650,982)	(246 683 242)	-			
2/31/2042	53.2	(6,475,094)	(179.557.166)		0	0		0	- 0		0	0	(6,475,094)	(179.557.166)	(182,794,713)	24.5866%	32.6024%	(179,557,166)	(58 539 945)	(238.097.111)	. —			
2/31/2043	53.2	(6,475,094)	(173,082,072)		0	0		0	0		0	- ŭ	(6.475,094)	(173,082,072)	(176,319,619)	24.5866%	32.6024%	(173,082,072)	(56,428,909)	(229,510,981)	/ =			
2/31/2044	53.2	(6,475,094)	(166 606 978)		- 0	- 0		0	- 0		0	- 0	(6.475.094)	(166 606 978)	(169 844 525)		32.6024%	(166 606 978)	(54.317.873)	(220,924,851)	-			
2/31/2045	53.2 53.2 53.2	(6,475,094)	(160,131,884)		0	0		0	0		0	- ŭ	(6.475,094)	(160,131,884)	(163,369,431)	24.5866% 24.5866%	32.6024%	(160,131,884)	(52,206,837)	(212,338,721)	/ =			
2/31/2046	53.2	(6.475,094)	(153.656.790)		0	0		0	0		0	0	(6.475.094)	(153,656,790)	(156.894.337)	24.5866%	32.6024%	(153.656.790)	(50.095.801)	(203.752.591)	-			
2/31/2047	53.2	(6.475,094)	(147, 181, 696)		0	0		0	0		0	0	(6.475.094)	(147,181,696)	(150,419,243)	24.5866%	32.6024%	(147,181,696)	(47,984,765)	(195,166,461)	/ =			
/31/2048	53.2	(6,475,094)	(140,706,602)		0	0		0	0		0	0	(6,475,094)	(140,706,602)	(143,944,149)	24.5866%	32.6024%	(140,706,602)	(45,873,729)	(186,580,331)	-			
/31/2049	53.2	(6.475,094)	(134,231,508)		0	0		0	0		0	0	(6.475.094)	(134,231,508)	(137,469,055)	24.5866%	32.6024%	(134.231.508)	(43.762.693)	(177,994,201)	/ =			
/31/2050	53.2 53.2	(6.475.094)	(127.756.414)		0	0		0	0		0	0	(6.475.094)	(127.756.414)	(130.993.961)	24.5866%	32.6024%	(127.756.414)	(41.651.657)	(169.408.071)	<i>i</i> =			
/31/2051	53.2	(6,475,094)	(121,281,320)		0	0	***	0	0		0	0	(6,475,094)	(121,281,320)	(124,518,867)	24.5866%	32.6024%	(121,281,320)	(39,540,621)	(160,821,941)	<i>i</i> =			
/31/2052	53.2	(6,475,094)	(114,806,226)		0	0		0	0		0	0	(6,475,094)	(114,806,226)	(118,043,773)	24.5866%	32.6024%	(114,806,226)	(37,429,585)	(152,235,811)	/ =			
/31/2053	53.2	(6,475,094)	(108,331,132)		0	0		0	0		0	0	(6,475,094)	(108,331,132)	(111,568,679)	24.5866%	32.6024%	(108,331,132)	(35,318,549)	(143,649,681)	_			
/31/2054	53.2	(6,475,094)	(101,856,038)		0	0		0	0		0	0	(6,475,094)	(101,856,038)	(105,093,585)	24.5866%	32.6024%	(101,856,038)	(33,207,513)	(135,063,551)				
/31/2055	53.2	(6,475,094)	(95,380,944)		0	0		0	0		0	0	(6,475,094)	(95,380,944)	(98,618,491)	24.5866%	32.6024%	(95,380,944)	(31,096,477)	(126,477,421)				
/31/2056	53.2 53.2	(6,475,094)	(88,905,850)		0	0		0	0		0	0	(6,475,094)	(88,905,850)	(92,143,397)	24.5866%	32.6024%	(88,905,850)	(28,985,441)	(117,891,291)	. =			
/31/2057	53.2	(6,475,094)	(82,430,756)		0	0		0	0		0	0	(6,475,094)	(82,430,756)	(85,668,303)	24.5866%	32.6024%	(82,430,756)	(26,874,405)	(109,305,161)	,			
/31/2058	53.2	(6,475,094)	(75,955,662)		0	0		0	0		0	0	(6,475,094)	(75,955,662)	(79,193,209)	24.5866%	32.6024%	(75,955,662)	(24,763,369)	(100,719,031)	. =			
/31/2059	53.2 53.2	(6,475,094)	(69,480,568)		0	0		0	0		0	0	(6,475,094)	(69,480,568)	(72,718,115)	24.5866%	32.6024%	(69,480,568)	(22,652,333)	(92,132,901)	. =			
/31/2060	53.2	(6,475,094)	(63,005,474)	***	0	0		0	0		0	0	(6,475,094)	(63,005,474)	(66,243,021)	24.5866%	32.6024%	(63,005,474)	(20,541,297)	(83,546,771)				
/31/2061	53.2	(6,475,094)	(56,530,380)		0	0		0	0		0	0	(6,475,094)	(56,530,380)	(59,767,927)	24.5866%	32.6024%	(56,530,380)	(18,430,261)	(74,960,641)				
2/31/2062	53.2 53.2	(6,475,094)	(50,055,286)		0	0		0	0		0	0	(6,475,094)	(50,055,286)	(53,292,833)	24.5866%	32.6024%	(50,055,286)	(16,319,225)	(66,374,511)				
/31/2063	53.2	(6,475,094)	(43,580,192)					0	. 0		0	0	(6,475,094)	(43,580,192)	(46,817,739)	24.5866%	32.6024%	(43,580,192)	(14,208,189)	(57,788,381)				
/31/2064	53.2	(6,475,094)	(37,105,098)		0	0		0	0		0	0	(6,475,094)	(37,105,098)	(40,342,645)	24.5866%	32.6024%	(37,105,098)	(12,097,152)	(49,202,250)				
/31/2065	53.2	(6,475,094)	(30,630,004)		0	0		0			0	0	(6,475,094)	(30,630,004)	(33,867,551)	24.5866%	32.6024%	(30,630,004)	(9,986,116)	(40,616,120)				
2/31/2066	53.2	(6,475,094)	(24,154,910)					0	. 0		0	0	(6,475,094)	(24,154,910)	(27,392,457)	24.5866%	32.6024%	(24,154,910)	(7,875,080)	(32,029,990)				
2/31/2067	53.2 53.2	(6,475,094)	(17,679,816)		0			0	. 0		0	0	(6,475,094)	(17,679,816)	(20,917,363)	24.5866%	32.6024%	(17,679,816)	(5,764,044)	(23,443,860)				
2/31/2068	53.2	(6,475,094)	(11,204,722)		0	0		0	0		0	0	(6,475,094)	(11,204,722)	(14,442,269)	24.5866%	32.6024%	(11,204,722)	(3,653,008)	(14,857,730)				
					ase adjustment was re																			

PacifiCorp Attachment 1B - [INSERT NAME] NOTE: PacifiCorp will populate the worksheet in accordance with a future rate change

TABLE 1: Summary of Excess Deferred Income Tax by Account and Protected/Non-Protected	Classification					
		Accumulated De	ferred Income Tax	Exc	ess Deferred Income	Tax
		Pre-	Post-			
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
Accum. Deferred Income Tax Asset	190					
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281					
Accum. Deferred Income Tax Liability: Other Property	282					
Accum. Deferred Income Tax Liability: Other	283					
Subtotal: Accumulated Deferred Income Tax						
Other Regulatory Assets	182					
Other Regulatory Liabilities	254					
Total Excess Deferred Income Tax						
Gross-Up						
Excess Deferred Income Tax Regulatory Liability	254					

TABLE 2: Summary of Excess Deferred Income Tax by Function and Protected/Non-Protected Classification			
Description	Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax	A	, T	a C
Other			
Total Excess Deferred Income Tax Before Gross-Up			

A [Statement as to which account the (excess) / deficient ADIT is recorded and to which account the balance is being amortized

C. (Statement of the amortization period for non-protected (excess) / deficient ADIT

						FERC Transmission	TABLE	3: Annual Tracking	of (Excess) or Defic	ient ADIT												
						FERC Transmission	Allocable Excess Defe	erred Income Tax							Formula Rate Inputs				TABLE 4:	INFORMATION ONLY	1	
						Protecte	d EDIT (RSGM)								Unam	ortized			"Gross-up and ADI	T are not included in	rate base	
		Remaining		smission	Remaining		neral	Remaining	Intai	ngible	Remaining	Non-Prote		Annual	(Excess) / D							
		Regulatory		l Balance]	Regulatory Life		Balance]	Regulatory		Balance]	Regulatory		Balance]	Amortization		Average ATT 1B - ADIT		Gross-Up	(Excess) / Deficient		Regulatory	ADIT
	Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)**
1.																						
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3.																						
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Attachment 2 - Taxes Other Than Income Worksheet

Othe	er Taxes	Page 262-263, Col (L)	Allocator	Allocated Amount
			Net Plant	
	Plant Related		Allocator	
	Real Property	162,344,531		
	Possessory taxes	507,279		
1	Total Plant Related	162,851,810	29.0164%	47,253,788
	Labor Related		Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	9.1865%	C
			Net Plant	
	Other Included		Allocator	
	Annual Report	95,880		
3	Total Other Included	95,880	29.0164%	27,821
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	162,947,690	-	47,281,609
	Currently Excluded			
	Local Franchise	32,291,808		
	Montana Energy License	268,822		
	Montana Wholesale Energy	192,855		
	Idaho Generation Tax (KWh)	48,874		
	Oregon Department of Energy	1,609,682		
	Wyoming Wind Generation Tax	2,105,610		
	Washington Public Utility Tax	13,887,414		
	Other (Business & Occupation, Nevada Comm. Tax, Use)	53,976		
5	Subtotal Excluded Taxes	50,459,041		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	213,406,731		
	Total Other Taxes			
7	114.14c	213,406,731		
		_		

Criteria for Allocation:

8

Difference (Line 6 - Line 7)

- A Other taxes that are incurred through ownership of plant, including transmission plant, will be allocated based on the Net Plant Allocator. If the taxes are 100% recovered at retail, they shall not be included.
- B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail, they shall not be included.

0

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

PacifiCorp Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			3,461,106
2	Pole Attachments - Transmission Related			263,843
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related			1,932,418
5	Miscellaneous General Revenues		detail below	49,787
6	Account 454 subtotal		(Sum Lines 1-5)	6,262,922
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	6,406,882
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	117,883,443
10	Facilities Charges including Interconnection Agreements	Note 2		2,184,428
	Transmission maintenance revenue		Account 456.2	640,484
11			(Sum Lines 7-11)	127,115,237
11 12 13	Appendix A input: Gross Revenue Credits			
12			(Sum Lines 6 &12)	
12	Appendix A input: Gross Revenue Credits Detail for selected items above			133,378,159
12	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues			133,378,159
12	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General			133,378,159
12	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases			133,378,159 0 327,362
12	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon			0 327,362 214,592
12	Appendix A input: Gross Revenue Credits 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			133,378,159 0 327,362 214,592 0
12	Appendix A input: Gross Revenue Credits 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			133,378,159 0 327,362 214,592 0 0
12	Appendix A input: Gross Revenue Credits 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			0 327,362 214,592 0 0 541,954
12	Appendix A input: Gross Revenue Credits 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			0 327,362 214,592 0
12	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator			133,378,159 0 327,362 214,592 0 0 541,954 9.19%
12	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator			133,378,159 0 327,362 214,592 0 0 541,954 9.19%
12	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue			133,378,159 0 327,362 214,592 0 0 541,954 9.19%
12	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue Distribution Underbuild			0 327,362 214,592 0 541,954 9.19% 49,787

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
- Note 2 If the costs associated with the Directly Assigned Iransmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3 If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

136b

137

Grossed up Excess or Deficient ADIT Amortization

Total Income Taxes

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 416,630,993 Α В 100 Basis Point increase in ROE 1.00% **Return Calculation** Notes Reference (Appendix A Line or Source) 117 Debt percent Total Long Term Debt (Notes Q & R) (Line 90 / (Lines 90 + 110 +116)) 48.19% 118 Preferred percent Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 0.01% 119 Common percent Common Stock (Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 51.79% 120 Debt Cost Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt (Line 103 / Line 96) 4.68% Preferred Cost Preferred Stock cost = Preferred Dividends / Total Preferred Stock (Line 111 / Line 110) 6.75% 121 122 Common Cost Common Stock (Note H) Fixed plus 100 basis points 10.80% 123 Weighted Cost of Debt Total Long Term Debt (WCLTD) (Line 117 * Line 120) 2.25% Weighted Cost of Preferred Preferred Stock (Line 118 * Line 121) 0.00% 124 Weighted Cost of Common (Line 119 * Line 122) 125 Common Stock 5.59% 7.85% 126 Rate of Return on Rate Base (ROR) (Sum Lines 123 to 125) Investment Return = Rate Base * Rate of Return 359,891,042 127 (Line 52 * Line 126) Composite Income Taxes Income Tax Rates 128 FIT = Federal Income Tax Rate 21.00% 129 SIT = State Income Tax Rate or Composite 4.54% 130 p = percent of federal income tax deductible for state purposes 0.00% Per state tax code 131 T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 24.59% 132 CIT = T/(1-T)32.60% 133 1 / (1-T) 132.60% ITC Adjustment 134 Amortized Investment Tax Credit Attachment 5 (388, 582)ITC Adjust. Allocated to Trans. - Grossed Up (515,269) 135 (Line 134 * (1 / (1 - Line 131) CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) = 83,637,814 136 Income Tax Component =

Appendix A (Line 135c)

(26,382,594) **56,739,952**

Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)

PacifiCorp Attachment 5 - Cost Support

Diant		

tachment	A Line #s, Descriptions, Notes, Form 1 Page #s and Instruct	tions				Detail/n
	Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	f
	December	204.58b		2020	7,627,712,649	ı
2	January	Monthly Balances		2021	7,636,344,400	ı
	February	Monthly Balances		2021	7,653,035,468	ı
	March	Monthly Balances		2021	7,681,811,392	ı
	April	Monthly Balances		2021	7,696,316,909	ı
	May	Monthly Balances		2021	7,704,181,309	ı
	June	Monthly Balances		2021	7,736,124,219	ı
	July	Monthly Balances		2021	7,816,523,703	ı
	August	Monthly Balances		2021	7,818,883,845	ı
	September	Monthly Balances		2021	7,828,967,977	ı
	October	Monthly Balances		2021	7,857,978,034	ı
	November	Monthly Balances		2021	7,883,496,301	i
	December	204.58g		2021	7,890,023,096	ı
15 14	Transmission Plant In Service	(sum lines 1-13) /13	(Note M)	True-up	7,756,261,485	Α
	Calculation of Distribution Plant In Service	Source		Year	Balance	i
15	December Distribution Plant in Service	204.75b		2020	7,647,962,060	ı
	January	Monthly Balances		2021	7,668.224.916	ı
	January February	Monthly Balances Monthly Balances		2021 2021		ı
					7,687,347,498	ı
	March	Monthly Balances Monthly Balances		2021 2021	7,713,581,697 7,736,926,271	ı
	April					ı
	May	Monthly Balances		2021	7,767,556,427	ı
	June	Monthly Balances		2021	7,803,374,232	ı
	July	Monthly Balances		2021	7,826,859,342	ı
	August	Monthly Balances		2021	7,843,379,691	i
	September	Monthly Balances		2021	7,877,253,457	i
	October	Monthly Balances		2021	7,902,580,938	i
	November	Monthly Balances		2021	7,942,141,589	i
	December	204.75g		2021	8,032,285,954	i
28	Distribution Plant In Servic€	(sum lines 15-27) /13		True-up	7,803,805,698	ı
	Calculation of Intangible Plant In Service	Source		Year	Balance	i
20	December	204.5b		2020	1,054,374,613	i
	December	204.5p		2021	1,106,474,798	ı
	Intangible Plant In Service	(sum lines 29 & 30) /2	(Note N)	True-up	1,080,424,706	l A
	-		` ′		,, ,,	ï
	Calculation of General Plant In Service	Source		Year	Balance	ı
	December	204.99b		2020	1,349,470,354	ı
33	December	204.99g		2021	1,376,963,716	ı
	General Plant In Service	(sum lines 32 & 33) /2	(Note N)	True-up	1,363,217,035	,
						ı
	Calculation of Production Plant In Service	Source		Year	Balance	ı
	December	204.46b		2020	12,652,732,709	ı
	January	Monthly Balances		2021	12,831,985,426	ı
	February	Monthly Balances		2021	12,958,160,624	ı
	March	Monthly Balances		2021	13,167,408,234	ı
	April	Monthly Balances		2021	13,243,363,863	ı
	May	Monthly Balances		2021	13,268,952,879	ı
	June	Monthly Balances		2021	13,372,875,013	1
	July	Monthly Balances		2021	13,407,960,024	ı
	August	Monthly Balances		2021	13,414,605,549	1
44	September	Monthly Balances		2021	13,423,964,195	1
	October	Monthly Balances		2021	13,437,334,698	ı
46	November	Monthly Balances		2021	13,451,881,587	ı
	December	204.46g		2021	13,476,057,172	ı
48	Production Plant In Service	(sum lines 35-47) /13		True-up	13,239,021,690	ı
						i
49	Electric Plant Sold	204.102g			0	i
						ı
6 50	Total Plant in Sanga	(cum lines 14 39 31 34 49 9 40)	(Note M)	True up	24 242 720 042	l
6 50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-up	31,242,730,613	Ì
						1

Accumulated Depreciation Worksheet

accumulated Depreciation Worksheet					
ttachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation of Transmission Accumulated Depreciation	Source		Year	Balance	
51 December	Prior year 219.25c		2020	1,942,552,607	-
52 January	Monthly Balances		2021	1,951,149,198	
53 February	Monthly Balances		2021	1,959,917,145	
54 March	Monthly Balances		2021	1,972,925,665	
55 April	Monthly Balances		2021	1,983,039,097	
56 May	Monthly Balances		2021	1,993,581,730	
57 June	Monthly Balances		2021	2,001,550,523	
58 July	Monthly Balances		2021	2,009,099,475	
59 August	Monthly Balances		2021	2,018,779,138	
60 September	Monthly Balances		2021	2,028,675,490	
61 October	Monthly Balances		2021	2,038,288,372	
62 November	Monthly Balances		2021	2,049,121,683	
63 December	219.25c		2021	2,045,200,003	-
25 64 Transmission Accumulated Depreciation	(sum lines 51-63) /13	(Note M)	True-up	1,999,529,240	Appendix A input
Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	
65 December	Prior year 219.26c		2020	3,027,035,454	-

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	00	Townson.	Marsh Balance		0004	0.000.050.707	ı
		January	Monthly Balances		2021	3,036,852,707	
		February	Monthly Balances		2021	3,046,017,234	
		March	Monthly Balances		2021	3,061,257,736	
		April	Monthly Balances		2021	3,071,234,009	
		May	Monthly Balances		2021	3,082,425,026	
	71	June	Monthly Balances		2021	3,093,005,070	
	72	July	Monthly Balances		2021	3,102,740,969	ı
		August	Monthly Balances		2021	3,112,233,506	ĺ
		September	Monthly Balances		2021	3,122,905,413	ĺ
		October	Monthly Balances		2021	3,130,159,324	i
		November	Monthly Balances		2021	3,143,992,515	ı
		December	219.26c		2021	3,143,599,734	
		Distribution Accumulated Depreciation	(sum lines 65-77) /13		True-up	3,090,266,054	
	, 0	Distribution Accumulated Depreciation	(30111 111103 00-11)/113		muo-up	5,050,200,004	
		Coloulation of Intermible Accumulated Democratics	Source		V	Balance	
1		Calculation of Intangible Accumulated Depreciation			Year		
		December	Prior year 200.21c		2020	689,402,579	
		December	200.21c		2021	725,504,660	
8	81	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2	(Note N)	True-up	707,453,619	
		Calculation of General Accumulated Depreciation	Source		Year	Balance	
	82	December	Prior year 219.28c		2020	508,181,970	
	83	December	219.28c		2021	519,932,106	
		Accumulated General Depreciation	(sum lines 82 & 83) /2	(Note N)	True-up	514,057,038	
		• • • • • • • • • • • • • • • • • • • •	,	` '		,,	
1		Calculation of Production Accumulated Depreciation	Source		Year	Balance	
		December	Prior year 219.20 through 219.24		2020	4,462,427,281	
		January	Monthly Balances		2021	4,508,899,821	
		February	Monthly Balances		2021	4,500,699,621	
		March	Monthly Balances		2021	4,556,216,951	
		April	Monthly Balances		2021	4,611,484,440	
		May	Monthly Balances		2021	4,652,334,003	
		June	Monthly Balances		2021	4,697,939,131	
	92	July	Monthly Balances		2021	4,746,552,034	
		August	Monthly Balances		2021	4,793,394,200	
			Monthly Balances		2021	4,836,036,987	
	93	September			2021	4,864,952,174	
	93 94		Monthly Balances				
	93 94 95	October	Monthly Balances		2021	4 916 607 099	
	93 94 95 96	October November	Monthly Balances		2021	4,916,607,099	
	93 94 95 96 97	October November December	Monthly Balances 219.20 through 219.24		2021 2021	4,965,743,651	
	93 94 95 96 97	October November	Monthly Balances		2021		
	93 94 95 96 97 98	October November December Production Accumulated Depreciation	Monthly Balances 219.20 through 219.24 (sum lines 85-97) /13	01.1.10	2021 2021 True-up	4,965,743,651 4,704,943,051	
	93 94 95 96 97 98	October November December	Monthly Balances 219.20 through 219.24	(Note M)	2021 2021	4,965,743,651	
7	93 94 95 96 97 98	October November December Production Accumulated Depreciation Accumulated Depreciation (Total Electric Plant)	Monthly Balances 219.20 through 219.24 (sum lines 85-97) /13 (sum lines 64, 78, 84, & 98)	(Note M)	2021 2021 True-up	4,965,743,651 4,704,943,051 10,308,795,383	
7	93 94 95 96 97 98	October November December Production Accumulated Depreciation	Monthly Balances 219.20 through 219.24 (sum lines 85-97) /13	(Note M)	2021 2021 True-up	4,965,743,651 4,704,943,051	Appendix A

Materials & Supplies

waterials & Supplies			
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount
Undistributed Stores Expense	Prior Year	227.16c	
Ondistributed Otores Experise	Current Year	227.16c	0
39 (N	ote N) Appendix A input	True-up	0 beg-of-year and end-of-year average
Construction Materials & Supplies	Prior Year	227.5c	176,943,869
Contraction materials a supplied	Current Year	227.5c	203,514,526
42 (N	ote N) Appendix A input	True-up	190,229,198 beg-of-year and end-of-year average
Transmission Materials & Supplies	Prior Year	227.8c	1.231,929
	Current Year	227.8c	815,425
45 (N	ote N) Appendix A input	True-up	1,023,677 beg-of-year and end-of-year average

ITC Adjustmen

			ransmission related	
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	For	rm No. 1 Amount	portion	Appendix A input Details
Amortized Investment Tax Credit			Net Plant Allocator	ır
133 Utility Investment Tax Credit Adj Net (411.4)	114.19c	(1,339,178)	29.02%	(388,582)
Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base				
	Current beg of year balance 266 footnotes	30,492		
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current end of year balance 266 footnotes Average	24,871 27,682	29.02%	8,032 (enter negative in Appendix A)

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Transmission / Non-transmission Cost Suppor

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Transmission Related N	Ion-transmission Relat	ed Details
Land Held for Future Use						
	Prior Year	214.47d	23,912,440	1,679,914	22,232,526	Detail for transmission-related value on Attachment 12
	Current Year	214.47d	14,811,003	1,517,970	13,293,033	Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A input	True-up		1,598,942		beg-of-year and end-of-year average

Adjustments to A & G Expense

nents to A & G Expens∈ ix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			-	Adiusted Total	Details
A Elife #3, Descriptions, Notes, Form No. 11 age #3 and management			r	rajusteu Total	Details
xcluded Membership Dues Expense					
FERC Form No. 1 page 335		Total	Included	Excluded	
1 ERO 1 Office 10. 1 page 555		rotai	moladea	Lxcidded	
Page 335, Line 1 (Industry Association Dues)					
American Clean Power	component of 335 Ln 1b	212,500		212,500	
Edison Electric Institute	component of 335 Ln 1b	1,003,264	1,003,264		
Intermountain Electrical Association	component of 335 Ln 1b	9,500		9,500	
North American Transmission Forum	component of 335 Ln 1b	95,738	95,738		
Northwest Public Power Association	component of 335 Ln 1b	1,810		1,810	
Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	79,486		79,486	
Rocky Mountain Electrical League	component of 335 Ln 1b	18,000		18,000	
The National Hydropower Association, Inc.	component of 335 Ln 1b	71.832		71.832	
UMS Group	component of 335 Ln 1b	42,000		42,000	
Western Energy Supply Transmission Associates	component of 335 Ln 1b	43,379		43.379	
55 117	Page 335, Line 1 Subtotal	1,577,509			
Page 335, Lines 7 - 28 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
Lines 7 - 28	Page 335, Lines 7-28	251,609		251,609	
Other (Individually less than \$5,000)	Page 335, Line 29	112,877		112,877	
Directors' Fees - Regional Advisory Board	Page 335, Line 36	18,000		18,000	
Rating Agency and Trustee Fees	Page 335, Lines 31-35	560,121	560,121		
Total	(Note C)	Appendix A Input		860,993	
	, ,				
BOP					
Fixed PBOP expense		Annual Update Information	al Filing	1,701,106	
Actual PBOP expense		Attachement 17		1,701,106	
Adjusted total (Current year actual)		Appendix A Input	True-up	0 Aut	thorized Filled Expense minus Actual Expense
operty Insurance					
Property Insurance Account 924		320.185b		4,207,600	
rioperty insurance Account 924	(Note F)	Appendix A Input		4,207,600	
	(NOTE F)	Appendix A Input		4,207,600	

Regulatory Expense Related to Transmission Cost Support

				Transmission Related		
Appendix A	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Appendix A input	Non-transmission Related Details	
Direc	tly Assigned A&G					
Specific Tra	nsmission related Regulatory Expenses					
	Federal Energy Regulatory Commission:					
	Annual Fee	350.19d	2,587,098	2,587,098		
	Annual Fee - hydro	350.20d	3,408,208		3,408,208	
	Transmission Rate Case	350.21d	329,045	329,045		
	Other Regulatory	350.22d	1,769,419	483,502	1,285,917	
67	Total	sum	8,093,769	3,399,644	4,694,125	

Safety Related Advertising Cost Support

			Safety Related		
	ndix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount Appendix A Input	Non-safety Related Details	
	Directly Assigned A&G				
68	General Advertising Exp Account 930.1 - Safety-related Advertising	320.191b	8,074	8,074 Based on FERC 930.1 download	
			<u> </u>		

Education	and	Out	Reach	Cost	Sup	port
-----------	-----	-----	-------	------	-----	------

			Education &			
		Ou	itreach Appendix			
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	A Input	Other Details		
Directly Assigned A&G						
71 General Advertising Exp Account 930.1 - Education and Outreach	320.191b	8,074	0	8,074 Based on FERC 930.1 (download	

Multistate workshee

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

Adjustments to Transmission O&N

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Total	Plus adjustments	Transmission Related Appendix A input Details	
53	Transmission O&M	320.112b	232,301,840	(139,972)	232,161,868
	Adjustment for Ancillary Services Accounts 561-561.				
	(561) Load Dispatching	320.84b	0		
	(561.1) Load Dispatch-Reliability	320.85b	0		
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647		
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544		
	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-	sum	10,309,902	0	10,309,902 Adjustment for Ancillary Services Accounts 561-561.5
					·
55	Less: Account 565	320.96b	159,058,497	0	159,058,497
1					

Facility Credits under Section 30.9 of the OATT

Α	ppendix 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	Appendix A Input
	168 Interest on Network Upgrade Facilities	4,690,561 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	(147,761,488)	
		Current Year	Enter negative	(147,966,140)	
50 Network Upgrade Balance	(Note N)	Appendix A input	True-up	(147,863,814) beg-of-year and end-of-year average	

Depreciation Expense

eprecia	tion Expense			
ppendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
Tra	nsmission Plant			
	Depreciation expense (403)	(Note H)	336.7b	134,616,361
	Amortization of limited term electric plant (404)	(Note H)	336.7d	0
76	Transmission Depreciation Expense Including Amortization of Limited Term Plan	(Note H)	sum	134,616,361 Appendix A Input
Gei	neral Plant			
	Depreciation expense (403)	(Note H)	336.10b	47,034,116
	Amortization of limited term electric plant (404)	(Note H)	336.10d	591,957
77	General Depreciation Expense Including Amortization of Limited Term Plan	(Note H)	sum	47,626,073 Appendix A Input
Inta	angible plant			
	Amortization of limited term electric plant (404)	(Note H)	336.1d	58,013,199
	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	58,013,199 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

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

\$ - Schedule 1 Reconciliation

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

	tion Summa																		
	Month	ry Year	Action																
Step 1	April	Year 2	TO populates the formula with Year 1 data from F	FD0 F No. 4 data for V 4 (s. s. f.	040)														
2																			
2	April	Year 2	TO estimates all transmission Cap Adds and CWI		expected to be in service in	rear 2 (e.g., 2011)													
3	April	Year 2	TO adds weighted Cap Adds to plant in service in	Formuta															
4	May	Year 2	Post results of Step 3																
5	June	Year 2	Results of Step 3 go into effect for the Rate Year	1 (e.g., June 1, 2011 - May 31, 2012)															
6	April	Year 3	TO populates the formula with Year 2 data from F	ERC 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)													
Worksh	eet																		
Step	Month	Year	Action																
1	April	Year 2	TO populates the formula with Year 1 data from F	ERC Form No. 1 data for Year 1 (e.g., 2	010)														
			\$ - Rev Req based on Ye	ear 1 data	Must run Appendix A to	get this number (without i	nputs in lines 16 or 34 of Ap	pendix A)											
2	April	Year 2	TO estimates all transmission Cap Adds and CWI	IP for Year 2 weighted based on Months	expected to be in service in	Year 2 (e.g., 2011) in pro	jection and populates for act	tuals as inputs to Attachme	nt 7 (but not Appendix A)	for true up.									
		Plant In Service									CWIP		Plant In Service				CWIP		
	Г	(A)	(B) (C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)	(N)	(0)	(P)	(Q)	(R)	(S)
		Monthly Additions	Monthly Additions Monthly Addit		Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions		Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWIP	Transmission CWIP	Input/Total
		Other Transmission PIS	Energy Gater	way Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Transmission CWIP	Weighting	Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(O / 13)	
		(Excl Energy Gateway)	Segment 8		Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)								
CW	IP Balance	()								(0.0)	(44.6.6)								
Dec	(prior year)									-		13			-			-	
Jan										-		12			-			-	
Feb										-		11			-			-	
Mar	.									-		10	-				-		
Apr										-		9						-	
May	,			-								8	-						
Jun				-								7	-						
Jul												6							
Aug												5							
Sep										_		4	_		_				
Oct												3							
Nov												2							
Dec												1							
Total				_						٠									<u>u</u>
		lant Additions and CWIP (wei	ighted by months in service)																
													Input to Line 16 of Appendix A					Ī	Not for true-up
													Input to Line 34 of Appendix A						Not for true-up
Step	Month	Year	Action																
3	April	Year 2	TO adds weighted Cap Adds to plant in service in	Formula									Estimated Life			58	Ĩ		
			\$ -		Must run Appendix A to	get this number (with inpu	uts in lines 16 and 34 of App	endix A)					Estimated Depreciation for	Attachment 7			1		
													Jan	11.5					
4	May	Year 2	Post results of Step 3										Feb	10.5					
			\$ -		Must run Appendix A to	get this number (with inpu	uts in lines 16 and 34 of App	endix 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					
			\$ -	. (-9,,									Jun	6.5					
			•										Jul	5.5					
													Aug	4.5					
													Sep	3.5		-			
6	April	Year 3	TO populates the formula with Year 2 data from F										Oct	2.5					
			Rev Req based on Pi	rior Year data	Must run Appendix A to	get this number (without i	nputs in lines 16 or 34 of Ap	pendix A)					Nov	1.5					
													Dec	0.5			1		
												Total Estimated Depreciat	on for Attachment 7			1			
7	April	Year 3	Reconciliation - actual data																
			Result of Formula fo	r Reconciliation	Must run Appendix A to	get this number (with inpu	uts in lines 16 and 34 of App	endix A)											

PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

						Attachment 7 - 113	ansmission Enna	ncement Char	rge worksneet										
Line 1	New Plant Carrying	Charge																	
2			ontributions in A	id of Construction (0	CIAC)														
	•	Formula Line																	
3	A B	157 164		Net Plant Carrying Ch			D latin				9.0707% 9.6178%								
5	C	164		Net Plant Carrying Cn Line B less Line A	arge per 100 i	Basis Point in ROE without	Depreciation				9.5178% 0.5471%								
6 7	FCR If CIAC D	158	1	Net Plant Carrying Ch	arge without	Depreciation, Return, nor I	ncome Taxes	2.3805%											
	The FCR resulting for	rom Formula in	a diven vear le ue	ad for that year only															
				change based on cost	t data for subs	sequent years													
	In the True-up, the a																		
	Columns and rows r	may be added to		ore projects Energy Gateway only)		(Energy G	ateway Segment B-H)		(Fne	rgy Gateway Segment	R.H)				r				
8 Useful life of the project	Life		· ·	Energy Catomay Ciny)		58.00	atomay organom o 117		58.00	igy calonal cognicin	.511)								
"Yes" if the customer has paid a lumpsum																			
payment in the amount of the investment 9 on line 29, Otherwise "No"	CIAC	O/ N-)	No.			No			No										
10 Input the allowed increase in ROE	Increased ROE (basis po	(Yes or No) oints)	No 0			50			50										
From line 3 above if "No" on line 13 and		,																	
11 from line 7 above if "Yes" on line 13	9.8% ROE		9.0707%			9.0707%			9.0707%			9.0707%							
12 Line 14 plus (line 5 times line 13)/100 13 Month Net Plant or CWIP Balance	FCR for This Project Investment		9.0707%			9.3442% 1.922.132.004			9.3442%			9.0707%							
14 Actual or estimated depreciation expens	Annual Depreciation Exp	nense	-			33,140,207				-									
						25,115,251				ı									
			13 Month Net Plant or CWIP			13 Month Net Plant or			13 Month Net Plant or CWIP			13 Month Net Plant or CWIP						Transmission Incentive Credit	
		Invest Yr	Balance	Depreciation	Revenue	CWIP Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	(incentive minus without)	
15	W 9.8 % ROE	2010	-		-	287,225,425	4,836,783	30,890,181	-	-	-	-	-		\$ 30,890,181		\$ 30,890,181		
16 17	W Increased ROE W 9.8 % ROE	2010 2011	-	-		287,225,425 784,113,653	4,836,783 13,727,954	31,675,830 84,852,663	-	-	-	-	-		\$ 31,675,830 \$ 84,852,663		\$ 84,852,663	\$ 785,649	
18	W Increased ROE	2011				784,113,653	13,727,954	86,997,454				_			\$ 86,997,454		9 04,032,003	\$ 2,144,791	
19	W 9.8 % ROE	2012	-		-	785,864,997	13,960,855	85,244,423	-	-	-	-		-	\$ 85,244,423		\$ 85,244,423		
20	W Increased ROE	2012	-	-	-	785,864,997	13,960,855	87,394,005	-	-	-	-	-	-	\$ 87,394,005		\$ 112 940 330	\$ 2,149,581	
21 22	W 9.8 % ROE W Increased ROE	2013 2013				1,039,140,449 1,039,140,449	18,682,869 18,682,869	112,940,330 115,782,697					-		\$ 112,940,330 \$ 115,782,697		\$ 112,940,330	\$ 2,842,367	
23	W 9.8 % ROE	2014	-			1,164,054,968	21,135,829	126,723,930	-	-		-			\$ 126,723,930		\$ 126,723,930	2,012,001	
24	W Increased ROE	2014	-	-	-	1,164,054,968	21,135,829	129,907,976	-	-	-	-	-	-	\$ 129,907,976			\$ 3,184,046	
25 26	W 9.8 % ROE W Increased ROE	2015 2015	-		-	1,350,166,903 1,350,166,903	24,782,100 24,782,100	147,251,882 150,945,002	-	-	-	-	-	-	\$ 147,251,882 \$ 150,945,002		\$ 147,251,882	\$ 3,693,120	
27	W 9.8 % ROE	2015	-			1,463,059,094	29,386,385	162,096,296		-	-	-	-		\$ 162,096,296		\$ 162,096,296	\$ 3,093,120	
28	W Increased ROE	2016	-		-	1,463,059,094	29,386,385	166,098,210	-	-	-	-	-	-	\$ 166,098,210	\$ 166,098,210		\$ 4,001,914	
29	W 9.8 % ROE	2017	-	-	-	1,439,903,455	29,467,919	160,077,448	-	-	-	-	-	-	\$ 160,077,448		\$ 160,077,448		
30 31	W Increased ROE W 9.8 % ROE	2017 2018				1,439,903,455 1,413,360,220	29,467,919 27,214,371	164,016,024 155,416,238					-		\$ 164,016,024 \$ 155,416,238		\$ 155,416,238	\$ 3,938,576	
32	W Increased ROE	2018	-			1,413,360,220	27,214,371	159,282,211	-	-	-	-			\$ 159,282,211		0 100,710,200	\$ 3,865,973	
33	W 9.8 % ROE	2019	-	-	-	1,386,203,297	27,215,321	152,953,862	-	-	-	-	-	-	\$ 152,953,862		\$ 152,953,862		
34 35	W Increased ROE W 9.8 % ROE	2019 2020	-		-	1,386,203,297 1,471,003,295	27,215,321 28.854,427	156,745,552 162,284,934	-	-	-	-	-	-	\$ 156,745,552 \$ 162,284,934		\$ 162,284,934	\$ 3,791,690	
36	W Increased ROE	2020		-		1,471,003,295	28,854,427	166,308,578		-]	-		\$ 166,308,578		y 102,204,334	\$ 4,023,644	
37	W 9.8 % ROE	2021	-	-	-	1,965,162,841	38,264,499	216,518,806	-	-	-	-	-		\$ 216,518,806		\$ 216,518,806		
38	W Increased ROE W 9.8 % ROE	2021 2022	-	-		1,965,162,841 1,922,132,004	38,264,499 38,176,479	221,894,127 212,527,581	-	-	-	-	-	-	\$ 221,894,127		\$ 212,527,581	\$ 5,375,322	
39 40	W 9.6 % ROE W Increased ROE	2022	-			1,922,132,004	38,176,479	212,527,561		-	-	-	-		\$ 212,527,581 \$ 217,785,200		\$ 212,527,581	\$ 5,257,619	
41	W 9.8 % ROE	2023	-	-		-	-	-	-	-	-	-	-		\$ -	,,	\$ -	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
42	W Increased ROE	2023	-		-	-	-	-	-	-	-	-		-	\$ -	\$ -	_	\$ -	
43 44	W 9.8 % ROE W Increased ROE	2024 2024	-	-		-	-	-	-	-	-	-	-		\$ -		5 -		
45	W 9.8 % ROE	2025										_			\$ -	•	s -	*	
46	W Increased ROE	2025	-		-	-		-	-	-	-	-		-	\$ -	\$ -		\$ -	
47	W 9.8 % ROE	2026	-	-	-	-	-	-	-	-		-	-	-	s -		\$ -		
48 49	W Increased ROE W 9.8 % ROE	2026 2027		-	-	-	-	-	-	•	-		-	-	s -	5 -	ς .	٠ -	
50	W Increased ROE	2027		-			-	-				:		-	\$ -	s -		\$ -	
51	W 9.8 % ROE	2028	-	-		-	-	-	-	-		-	-	-	\$ -		s -		
52	W Increased ROE	2028 2029	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -	
53 54	W 9.8 % ROE W Increased ROE	2029		-		-	-	-					-		s -	s -		s .	
55			1			-	-						-		-	1	s -		
56	1		l						-			-				\$ -		\$ -	

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2021

New			Oregon		Washington	1	California		Utah		Wyoming		AZ, CO, MT,	NM	Idaho		Company
Row	A/C	Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)	(n)	(o)
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 Conductors and Devices Underground Conductors and Devices Roads & Trails Unclassified Transmission															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21%
111 122 133 144 155 166 177 188 199 200 211	390 391.2 391.3 391.3 393 394 395 397 397.2	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 - Mobile Radio Equipment Miscellaneous Equipment Unclassified General	738 94,778,743 23,769,198	2.07%	13,817,417	2.06%	4,222,101		85,283 101,612,009 16,874,058	2.05% 2.55% 4.97%	16,220,165	2.28%	331,004		4,868 13,828,483 2,141,247		5.00% 20.00% 12.50% 4.00% 4.17% 5.00% 4.30% 9.09% 5.00%
23 24 25	303	Franchises and Consents Miscellaneous Intangible Plant Leasehold Improvements - Gen															4.96% 5.71% 3.55%

Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last depreciation study.

- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 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 2021 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
- FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned categories/FERC Accounts have been combined into their main accounts due to immateriality.
- 15 New FERC Sub-account 391.3 (Office Furniture and Equipment Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp Attachment 9a - Load Divisor for Projection

							OA	TT (Part III - N	etwork Service	- Average of	current year and p	rior two years									
Column	ė	f1	12	f3	14	f5	16	17	18	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	1
					BPA: Benton			BPA Airport			Calpine Energy					Avangrid	2.0	BPA South	BPA Idaho		
Customer			BPA Gazley	PUD	REA	Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	East Idaho	Falls	NTUA	
Class	NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 894	
Jan	8,265	6.31	3.28	29.12	1.26	0.10	0.12	0.18	0.01	20.42	14.84	10.41	47.60	0.01	0.01	33.12	1.01	289.64	106.53	2.61	567
Feb	8,256	6.84	3.32	31.53	1.26	0.37	0.08	0.13	0.01	19.82	14.77	11.06	50.47	0.01	0.01	33.09	1.09	281.32	110.93	2.47	569
March	7,808	6.24	3.31	28.40	1.23	0.16	0.01		0.01	21.08	14.31	10.22	46.98	0.01	0.01	32.96	1.03	268.88	101.28	2.33	538
April	7,063	5.58	3.07	22.52	0.98	0.20		0.02	0.01	18.62	13.89	8.79	40.47	0.28	0.33	32.91	1.03	194.49	54.45	1.90	400
May	8,102	4.71	3.06	13.84	0.28	0.21	4		1.23	12.48	16.06	8.15	35.08	0.53	2.77	33.11	0.98	134.16	76.45	1.94	345
Jun	9.629	4.83	3.63	17.25	0.38	0.13		0.01	1.72	14.51	17.72	9.83	47.17	0.56	3.28	33.48	1.27	175.57	94.95	2.17	428
Jul	10,557	5.33	3.62	16.06	0.40	0.13	4	0.00	1.43	14.37	17.11	10.87	55.35	0.63	3.19	33.50	1.22	188.56	110.61	2.67	465
Aug	10,438	5.93	3.64	18.43	0.38	0.17	4		1.39	15.61	18.00	10.91	55.27	0.62	3.02	33.48	1.09	165.80	105.60	2.56	442
Sept	9,600	5.28	3.52	14.76	0.31	0.13		0.05	1.02	13.80	17.19	10.37	48.46	0.55	2.81	33.31	1.18	140.43	98.87	2.37	394
Oct	7,788	6.05	3.15	25.91	0.97	0.25	0.04		0.61	18.48	14.03	10.12	42.89	0.10	0.01	33.38	0.99	253.04	87.95	2.24	500
Nov	7,813	4.84	3.21	24.35	0.95	0.17	0.17	0.10	0.01	15.18	14.21	9.55	39.96	0.01	0.01	33.18	0.91	229.21	85.94	1.50	463
Dec	8,494	4.76	3.14	28.23	0.80	0.19	0.18	0.15	0.01	17.55	13.12	10.65	46.65	0.01	0.01	33.15	1.01	312.08	97.45	2.64	572
Total	103,811	67	40	270	9	2	- 1	1	7	202	185	121	556	3	15	399	13	2,633	1,131	27	5,683
Avg 12CP	8,651	6	3	23	1	0	0	0	1	17	15	10	46	0	1	33	1	219	94	2	474

			ther Service		
j	jδ	j4	j3	j2	j1
		Western Area			
		Power			
		Administration	Deseret	UMPA	UAMPS
Total OS		OS	OS	OS	OS
		RS 262/263	RS 280	RS 637	RS 297
900		321	115	59	405
873		313	93	61	405
786		322	73	42	349
754		242	106	41	365
1,029		302	121	63	542
1.248		315	148	111	674
1,455		330	162	153	810
1.501		312	205	152	832
1,368		295	175	139	758
818		287	111	45	375
868		296	108	51	413
921		301	107	54	459
12,521		3,637	1,524	973	6,386
1,043		303	127	81	532

														OATT (Part II Lo	ng-Term Firm	Point-to-Point Trai	nsmission Servi	ce) - Projection													
Column	g1	g2	93	94	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g28	g29	g30	9
																															1
														Sacramento		Clatskanie	Evergreen														1 I
		Black Hills,					Thermo No.							Muncipal Utility	Salt River	People's Utility	Biopower,		Airport Solar,											City of	1 I
Customer	PacifiCorp	Inc.	BPA	BPA	Idaho Power	Avangrid	1	Powerex	Powerex	Powerex	Powerex	NextEra:	State of SD	District	Project	District	LLC	Garrett Solar	LLC	EWEB	Falls Creek	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Roseville	i l
Class	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP		LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	Total LTP
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 895	SA 568	SA 169	SA 1016	SA 1017	SA 1040	SA 733	SA 779	SA 863	SA 809	SA 899/ SA 901	SA 874	SA 966	SA 965	SA 605	SA 868		SA 700	SA 701	SA 702	SA 748	SA 749	SA 995	SA 996	SA 881	1 I
Jan	1,921	50		56		30	- 11	80	100	100		99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
Feb	1,921	50		56		30	- 11	80	100	100		99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
March	1,921	50		56		30	- 11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
April	1,921	50		56		30	- 11	80	100	100	-	99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
May	1,921	50		56		30	- 11	80	100	100	100	99	4	19	25	15	10	10	50	25	5	102	100	100	100	50	150	100	100	50	3,562
Jun	2,016	50		56	50	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	106	100	100	100	50	150	100	100	50	3,690
Jul	2,016	50		56	50	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25		106	100	100	100	50	150	100	100	50	3,686
Aug	2,016	50		56	50	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	1	106	100	100	100	50	150	100	100	50	3,686
Sept	2,016	50		56	50	30		80	100	100	100	80	- 1	19	25	16	10	10	48	25	3	106	100	100	100	50	150	100 100	100	50	3,688
UCI	2,010	50				30	- 22	00	100	100	100	80	- 1	19		10	10	10	40	20		100	100	100	100	50	100	100	100	50	3,090
Dee	1,855	50		56		30	11	80	100	100	100	99	- 1	19	25	15	10	10	48	25	5	99	100	100	100	50	150	100	100	50	3,491
Total	23,395	600		672	260	200	122	960	1,200	1,200	900	1 002	40	220	200	190	120	120	500	200	50	1,222	1 200	1,200	1.200	600	1,800	1.200	1,200	600	42.816
Aug 12CD	1,950	50	_	0/2	230	300	132	900	100	100	67	1,053	40	40	300	100	120	120	40	300	- 30	1,222	1,200	100	1,200	50	150	100	100	50	3,568
my izoP	1,930	30		36	21	30	- 11	80	100	100	6/	91		19		13	10	10	49	23	4	102	100	100	100	30	130	100	100	30	3,366

Total Network & OS	1% growth	Behind-the Meter	Total Network Load
9,731	9,831	249	10,080
9,697	9,796	204	10,000
9,132	9,225	204	9,429
8,217	8,301	207	8,508
9,476	9,572	184	9,756
11,306	11,421	179	11,600
12,477	12,603	146	12,749
12,381	12,506	143	12,649
11,362	11,477	189	11,666
9,106	9,199	190	9,389
9,145	9,238	230	9,468
9,986	10,089	229	10,318
122,015	123,258	2,353	125,611
10,168	10,272	196	10,468

PacifiCorp Attachment 9a1 - Load (Current Year)

											OAT	T (Part III - Ne	twork Service)										
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
													Calpine											
													Energy											.
							BPA: Benton	BPA Oregon		BPA Airport			Solutions					Avangrid		BPA South East		3 Phases		.
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	REA	Wind	BPA CEC	Solar	BPA WEID	Tri-State	LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	BPA Idaho Falls	Renewables Inc.	NTUA	
																								Total
Class	l _	_	NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	
Jan	26	18:00	8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91	-	2.55	557
Feb	18	19:00	7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11	-	2.44	548
March	1	8:00	7,547	5.55	3.18	26.03	1.05	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24	-	2.41	542
April	12	8:00	7,098	5.88	3.23	25.72	0.91	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15	-	1.88	394
May	31	18:00	8,244	4.73	3.24	15.73	0.46	0.46	-	-	1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80	-	1.90	357
Jun	28	17:00	10,755	6.06	4.15	23.38	0.38	-	-	-	1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21	-	2.35	475
Jul	6	17:00	10,861	5.35	3.71	16.13	0.40	0.39	-	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66	-	2.73	484
Aug	12	17:00	10,546	6.35	3.73	22.08	0.39	0.16	-	-	1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85	-	2.55	450
Sept	9	17:00	9,459	5.51	3.23	13.99	0.29	0.38	-	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85	-	2.53	383
Oct	12	9:00	7,314	5.85	2.93	24.60	0.73	-	-	-	0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08	-	1.95	422
Nov	22	18:00	7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73	-	-	422
Dec	28	18:00	8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74	-	2.65	618
Total			104,380	66	40	280	9	3	1	1	7	200	197	121	544	4	16	413	17	2,578	1,129	-	26	5,651

					Other	r Service		
Column			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
Jan	26	18:00	427	56	107	305		896
Feb	18	19:00	400	58	109	278		845
March	1	8:00	379	43	95	340		857
April	12	8:00	414	76	141	213		843
May	31	18:00	548	56	109	302		1,015
Jun	28	17:00	731	126	166	317		1,340
Jul	6	17:00	870	156	190	323		1,539
Aug	12	17:00	834	147	227	303		1,511
Sept	9	17:00	772	137	155	298		1,362
Oct	12	9:00	375	50	137	227		789
Nov	22	18:00	399	59	129	291		877
Dec	28	18:00	461	53	115	294		924
Total			6,611	1,017	1,679	3,491		12,798

PacifiCorp Attachment 9a2 - Load (One Year Prior)

													OATT (P	art III - Networl	(Service)									
Column		Ī	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20 f21	f
										BPA Airport			Calpine Energy					Avangrid		BPA South East	BPA Idaho	3 Phases		
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA BI	PA Oregon Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	Falls	Renewables Inc.	NTUA	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO		Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	
Jan	15	8:00	8,327	7.45	3.27	29.21	1.36		0.17	0.18		21.07	13.99	10.68	51.49	0.01	0.01	33.01	1.16	264.46	96.86	0.25	2.63	537
Feb	4	8:00	8,221	7.17	3.44	31.20	1.26		0.05	0.12	-	21.17	13.83	10.72	47.51	0.01	0.01	32.75	1.06	301.29	105.27	0.24	2.56	580
March	2	8:00	7,658	5.82	3.51	23.99	1.12		-	-	-	19.87	13.87	10.36	42.81	0.01	0.01	32.54	1.09	250.10	104.96	0.24	2.23	513
April	2	9:00	6,924	5.16	2.79	22.71	0.93	0.05	-	0.04		20.18	13.59	9.00	43.58	0.25	0.01	32.98	1.05	200.66	66.27	0.19	1.95	421
May	29	17:00	8,750	4.39	3.00	14.25	0.37	0.17	-	-	-	11.75	16.67	7.51	36.39	0.55	3.26	32.76	1.09	131.14	86.11	0.26	2.13	352
Jun	23	18:00	9,451	4.16	3.42	17.10	0.34	0.40	-	0.01	-	15.94	17.63	9.94	47.72	0.54	3.41	33.35	1.25	160.85	84.38	0.30	2.22	403
Jul	30	17:00	10,476	5.13	3.74	18.12	0.40		-	-	-	15.55	16.54	9.66	53.21	0.68	3.14	33.78	1.21	172.73	105.52	0.35	2.68	442
Aug	17	16:00	10,546	5.60	3.57	17.11	0.37	0.36	-	-	-	15.59	16.33	10.76	61.16	0.62	3.14	33.38	1.12	161.70	110.05	0.31	2.69	444
Sept	3	17:00	9,618	4.97	3.61	17.26	0.34		-	-	-	13.54	16.12	9.41	45.99	0.61	3.06	33.96	1.20	137.35	99.93	0.29	2.48	390
Oct	26	9:00	7,776	5.72	3.03	26.55	0.92	0.38	-	-	0.59	20.08	11.97	9.76	48.69	0.01	0.01	34.27	0.93	272.78	82.87	0.21	2.27	521
Nov	30	19:00	7,685	4.94	3.00	25.05	0.92		0.16	0.10	0.01	16.41	12.39	9.23	39.98	0.01	0.00	34.22	0.81	242.69	94.60	0.17	2.35	487
Dec	29	18:00	8,274	4.40	3.02	28.06		0.57	0.18	0.10	0.01	17.42	11.06	10.51	45.74	0.01	0.01	33.72	1.08	326.59	101.98	0.21	2.62	587
Total			103,708	64.9	39.4	270.6	8.3	1.9	0.6	0.6	0.6	208.6	174.0	117.5	564.3	3.3	16.1	400.7	13.0	2,622.3	1,138.8	3.0	28.8	5,677

					(Other Service		
Column			j1	j2	j3	j4	j5	j
						Western Area Power		
Customer			UAMPS	UMPA	Deseret	Administration		
Class			OS	OS	OS	OS		Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	RS 262/263		
Jan	15	8:00	379	58	90	333		861
Feb	4	8:00	431	62	89	322		905
March	2	8:00	354	50	66	307		776
April	2	9:00	343	31	117	222		713
May	29	17:00	674	101	155	310		1,240
Jun	23	18:00	674	111	157	312		1,254
Jul	30	17:00	788	152	149	348		1,437
Aug	17	16:00	856	157	240	316		1,569
Sept	3	17:00	744	116	224	299		1,383
Oct	26	9:00	365	41	126	301		833
Nov	30	19:00	409	47	122	298		875
Dec	29	18:00	453	48	122	294		916
Total	•	•	6,469	975	1,657	3,662	-	12,763

PacifiCorp Attachment 9a3 - Load (Two Year Prior) 2019

											0	ATT (Part III - N	etwork Service)									
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
											Calpine Energy					Avangrid		BPA South East		3 Phases		BPA Airport	ė
Customer			PacifiCorp	BPA Yakama	BPA Gazley		BPA: Benton REA B		BPA CEC	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	BPA Idaho Falls	Renewables Inc.	NTUA	Solar	
Class	_	_	NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day			SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	SA 836	
Jan	2	9:00	8,233	6.88	3.60	28.75	1.34	0.30		19.78	15.45		45.55	0.01	0.01	30.81	0.75	330.22	108.83	0.01	2.64		605
Feb	7	8:00	8,604	7.68	3.56	35.61	1.36	0.50	0.03	18.86	16.14		55.25	0.01	0.01	31.82	0.79	280.11	112.41	0.06			578
March	4	8:00	8,218	7.34	3.25	35.18	1.52	0.11	0.02	21.94	14.33	11.13	54.20	0.01	0.01	31.63	0.77	284.05	93.62	0.05	2.34		561
April	10	8:00	7,167	5.69	3.18	19.14	1.10	-	-	16.23	13.71	8.54	37.79	0.24	0.01	31.21	0.70	176.91	66.93	0.07	1.87		383
May	13	18:00	7,311	5.01	2.94	11.55	-	-	-	11.21	15.44	6.69	32.18	0.54	1.99	32.06	0.79	120.64	81.43	0.08	1.77	-	324
Jun	28	18:00	8,681	4.28	3.31	11.27	0.43		-	14.36	15.40	9.62	44.89	0.55	3.20	31.97	0.87	168.55	93.27	0.11	1.93		404
Jul	22	17:00	10,334	5.50	3.42	13.92	0.40		-	12.68	17.43	11.28	53.47	0.61	3.09	32.04	0.72	191.32	117.65	0.14	2.61		466
Aug	5	17:00	10,220	5.82	3.63	16.11	0.37	-		13.93	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.87	105.90	0.18	2.42		430
Sept	5	17:00	9,722	5.36	3.73	13.05	0.30	-		16.10	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11		409
Oct	30	8:00	8.274	6.57	3.50	26.58	1.27	0.37	0.13	18.17	14.16	11.60	48.47	0.01	0.01	32.06	0.78	298.06	92.90	0.07	2.49		557
Nov	26	18:00	8.081	4.45	3.36	25.32	1.16		0.18	17.03	13.84	11.06	43.68	0.01	0.01	32.27	0.55	247.44	78.49	0.07	2.16		481
Dec	17	18:00	8,498	4.81	3.17	24.42	0.90	-	0.18	17.09	13.91	9.79	43.64	0.01	0.01	32.61	0.72	290.96	65.63	0.08	2.65	0.24	511
Total			103,344	69	41	261	10	1	1	197	185	124	561	3	14	383	8	2,699	1,125	1	27	0	5,711

					Other S	Service		
Column			j1	j2	j3	j4	j5	j
						Western Area Power		
Customer			UAMPS	UMPA	Deseret	Administration		
Class			OS	OS	OS	OS		Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	RS 262/263		
Jan	2	9:00	408	64	148	324		943
Feb	7	8:00	383	64	81	340		868
March	4	8:00	314	33	58	320		724
April	10	8:00	338	18	60	290		706
May	13	18:00	405	32	99	295		831
Jun	28	18:00	617	95	121	317		1,150
Jul	22	17:00	772	151	148	318		1,389
Aug	5	17:00	805	152	148	318		1,423
Sept	5	17:00	758	166	146	288		1,358
Oct	30	8:00	384	44	69	334		831
Nov	26	18:00	431	48	74	299		852
Dec	17	18:00	464	60	85	314		924
Total			6,080	927	1,237	3,757		12,001

PacifiCorp Attachment 9b - Load Divisor for True up

PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(526,710,244)
1110000	146200	A/Amort-Oth Intang	(164,314,625)
1110000	146201	A/Amort-Hydr-Klamath	787,860
1110000	146210	A/Amort-Oth Lic/Hydr	(21,934,561)
1110000	146230	A/Amort-LsHld Imprmt	(13,333,090)
	(725.504.660)		

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail - 2021

FERC Account	Account Number	Account Description	Category	20	20 Year-end Balance		ear-end	ВоҮ	Y-EoY Average	Other	100% Transmission	Pla	ant-related	Lab	or-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$	5,672,419	\$	17,347,567	\$	11,509,993			\$	11,509,993		
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$	2,237,443	\$	2,316,931	\$	2,277,187			\$	2,277,187		
	132013	Prep Ins-D&O Liability	Labor-related	\$	-	\$	_	\$	-					\$	
	132016	Prep Ins-Minority Owned Plants	Other	\$	321,928	\$	311,635	\$	316,781	\$ 316,781					
	132045	Prepaid Workers Compensation	Labor-related	\$	137,594	\$	114,760	\$	126,177					\$	126,177
	132055	Prepaid Employee Benefit Costs	Labor-related	\$	1,375,844	\$	1,632,238	\$	1,504,041					\$	1.504.041
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$	_	\$	_	\$	_			\$	_		
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$		\$	_	\$	_			\$			
1652000	132101	OR-Prepaid Property Tax	Plant-related	s	19.318.920	· ·	20.070.575		19.694.747			\$	19,694,747		
1002000	132200	Prepaid Taxes (Federal, State, Local)	Other	•	12,685	s	29,204	\$	20.944	\$ 20,944		•	10,001,111		
	132924	Other Prepayments - Oregon DOE Fee	Other	\$	749.600	s	860.083	\$	804.841	\$ 804.841					
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	4	667.212	S	625.994	\$	646.603	\$ 646.603					
1032100	132096	Prepaid RECs for RPS (WA)	Other	9	007,212	\$	020,994	\$,	\$ 646,603					
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	9	16,065,321	\$	7,796,707		11,931,014	\$ 11,931,014					
		·		3		\$		\$							
	132098		Other	\$	7,403,557		6,440,950	Ψ	6,922,254	\$ 6,922,254					
	132310	Prepaid Rating Agency Fees	Other	\$	46,096	\$	39,498	\$	42,797	\$ 42,797					
	132320	Prepaid Surety Bond	Other	\$	219,828	\$	-	\$	109,914	\$ 109,914					
	132548	Prepaid Cedar Springs II	Other	\$	157,284	\$	-	\$	78,642	\$ 78,642					
	132551	Prepaid Dunlap	Other	\$	207,914	\$	207,914	\$	207,914	\$ 207,914					
	132557	Prepaid GlenRock I	Other	\$	185,437	\$	185,437	\$	185,437	\$ 185,437					
	132558	Prepaid GlenRock II	Other	\$	146,102	\$	146,102	\$	146,102	\$ 146,102					
	132564	Prepaid High Plains	Other	\$	556,311	\$	556,311	\$	556,311	\$ 556,311					
	132567	Prepaid Leaning Juniper	Other	\$	282,370	\$	282,370	\$	282,370	\$ 282,370					
	132574	Prepaid McFadden Ridge	Other	\$	106,767	\$	106,767	\$	106,767	\$ 106,767					
	132577	Prepaid Rolling Hills	Other	\$	278,155	\$	278,155	\$	278,155	\$ 278,155					
	132580	Prepaid Seven Mile I	Other	\$	185,437	S	185,437	\$	185,437	\$ 185,437					
	132581	Prepaid Seven Mile II	Other	S	36,525	\$	36,525	\$	36,525	\$ 36,525					
	132603	Other Prepay-Ashton Plant Land	Other	\$		\$	-	\$,	\$ -					
	132606	Other Prepay - Lease Commissions	Other	6		\$	_	\$		\$ -					
	132620	Prepayments - Water Rights Lease	Other	\$	1,121,820	\$	1,133,351	\$	1,127,585	\$ 1,127,585					
	132621		Other	\$	557,594	S	402,423	\$	480,009	\$ 480.009					
		Prepayments - Water Rights (Ferron Canal)		þ.	557,594	\$	402,423	\$	460,009	\$ 460,009					
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$		\$	-	-	-	Ψ					
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$		Ψ	-	\$		\$ -					
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$		\$	-	\$		\$ -					
	132650	Prepaid Dues	Other	\$	-	\$	-	\$		\$ -					
	132700	Prepaid Rent	Plant-related	\$	42,667	\$	42,667	\$	42,667			\$	42,667		
	132705	Prepaid Pole Contact Rental	Other	\$	324,852	\$	324,809	\$	324,830	\$ 324,830					
	132740	Prepaid O&M - Wind	Other	\$	93,041	\$	89,949	\$	91,495	\$ 91,495					
	132755	Prepaid Aircraft Maint	Labor-related	\$	203,009	\$	100,000	\$	151,504					\$	151,50
	132825	Prepaid LGIA Transmission	Other	\$	-	\$	-	\$	-	\$ -					
	132831	Prepaid BPA Transmission - Wine Country	Other	\$	516,172	\$		\$	258,086	\$ 258,086					
	132900	Prepayments - Other	Labor-related	\$	1,438,226	\$	1,250,603	\$	1,344,414					\$	1,344,41
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$	1,193,266	\$	1,432,437	\$	1,312,851	\$ 1,312,851					
	132903	Prep Fees-Utah Public Service Commission	Other	\$	3,110,401	\$	3,467,002	\$	3,288,702	\$ 3,288,702					
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$	361,736	S	284,329		323,032	\$ 323,032					
	132909	Prepaid Vehicle Licensing Fees	Labor-related	•	551,755	\$	201,020	\$	020,002	V 020,002				\$	
	132910	Prepaid Verlice Elderising Fees Prepayments - Hardware & Software	Labor-related	6	12,416,731	· ·	11,130,782	\$	11,773,757					\$	11,773,75
	132926	Prepayments - Hardware & Software Prepaid Royalties	Other	9	12,410,731	\$	11,130,762	\$	11,110,101	¢				ψ	11,113,15
				\$	(20,077)	\$	(4E 005)	\$	(00.044)	φ -		ŝ	(00.211)		
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$	(36,877)	Ÿ	(15,805)	-	(26,341)	A (4.000 ===)		\$	(26,341)		
	132999	Prepayments - Reclass to Long-Term	Other	\$	(972,407)	\$	(2,673,148)	_	(1,822,777)	\$ (1,822,777)					
	134000		Other	\$	1,009,284	\$	2,688,952	\$	1,849,118	\$ 1,849,118					
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$	2,439,903	\$	2,330,601	\$	2,385,252	\$ 2,385,252					
	132304	Prepaid Interest - SERP Life Insurance	Other	\$	-	\$	-	\$	-	\$ -					
	203000	Discount on Short-Term Securities	Other	\$	1,653	\$	_	\$	827	\$ 827					
1655000	132400	Prepaid Mining Costs	Other	\$	-	\$	-	\$	-	\$ -					
		Total Prepayments		\$	80,191,819	\$	81,560,111	\$	80,875,965	\$ 32,477,818	\$ -	\$	33,498,253	\$	14,899,89

 Allocator
 0.000%
 100.000%
 29.016%
 9.187%

 Total Allocated to Transmission by Category
 \$ - \$ \$ - \$ 9,719,998
 \$ 1,368,783

PacifiCorp Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2020 and 2021

	Prior year	Current year
Hazelwood Substation	161,944	0
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	1,679,914	1,517,970

		Prior year	Current year
Total - PacifiCorp	214.47d	23,912,440	14,811,003

PacifiCorp Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

As Filed 1=Revenue credit

			0=Denominator
Description	Revenue	MW	Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,731,042	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	193,107	n/a	1
Deseret RS 280	0	139.9	0
Enel Cove Deferral Fee	0	n/a	1
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	20,424	n/a	1
Obsidian Deferral	0	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	0	n/a	1
Portland General Electric	0	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	0	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,972	n/a	1
USBR Weber Basin RS 286	41,587	n/a	1
UAMPS RS 297	0	550.9	0
UMPA RS 637	0	84.8	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	290.9	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	48,599	n/a	1
Iberdrola Deferral Fee	7,189	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Additional OS Revenue Credit	193,211	n/a	1
Att 3 input: Total OS contract revenue credits	6,406,882	1,066.5	

Short-term revenue

Short-te	erm firm
----------	----------

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	56,714,794
Third parties	7,117,331
Total short-term firm	63,832,125

Short-term non-firm

Onort-term non-min	
PacifiCorp Commercial and Trading (C&T)	16,796,311
Third parties	37,255,007
Total short-term non-firm	54,051,318

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	73,511,105
Third parties	44,372,338
Att. 3 input: Total short term-firm and non-firm revenue	117,883,443

PacifiCorp Attachment 14 - Cost of Capital Detail

				ı	Prior Year												
					(month end)	Current Year (month end)											
		Appenaix A input															
		value															
	Operation	(result of operation															
Appendix A	to apply to monthly input columns at	specified in column 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	8,842,534,615	Bonds (221)	Form 1, pg 112, ln 18 c,d	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,267,150,000	9,267,150,000	9,267,150,000	9,267,150,000	9,267,150,000	8,817,150,000	8,797,150,000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various 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	20,988,276	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	18,031,923	17,937,371	17,842,819	17,748,267	17,653,715	17,565,363	17,477,011	25,038,041	24,929,070	24,820,100	24,711,130	24,599,593	24,493,189
92	13-month average	39,782,153	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	37,670,714	37,383,180	37,096,206	36,808,669	36,521,131	36,258,708	35,996,285	43,377,944	43,678,490	43,507,415	43,248,882	42,941,450	42,678,915
93	13-month average	3,099,866	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	3,388,709	3,340,170	3,291,631	3,243,092	3,194,553	3,146,014	3,097,475	3,048,936	3,000,397	2,951,858	2,903,319	2,856,017	2,836,085
94	13-month average	8,446	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	13,971	13,052	12,133	11,214	10,295	9,376	8,458	7,539	6,620	5,701	4,782	3,717	2,945
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	405,404,301	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, ln 33 i	33,540,062	33,526,525	33,516,542	33,519,806	33,523,176	33,526,004	32,876,491	33,923,186	34,646,614	34,646,033	34,654,115	33,546,664	33,499,144
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	4,541,192	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	382,087	382,086	382,089	382,089	382,089	350,775	350,775	391,997	393,575	393,882	393,954	418,968	318,911
100	12-month sum	607,365	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	47,302	74,673
101	12-month sum	9,641	Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	1,611	(1,158)
102	12-month sum		Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average		Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217)PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average		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		Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213)PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214)PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	9,573,346,279	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	9,173,498,557	9,252,088,847	9,304,908,949	9,342,793,439	9,375,944,806	9,438,618,433	9,567,914,179	9,720,849,470	9,837,275,153	9,900,645,743	9,791,505,825	9,834,113,294	9,913,344,935
114	13-month average	86,774,204	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	83,092,814	84,426,528	84,710,900	83,344,143	81,215,213	83,316,486	86,398,754	85,328,121	90,057,939	96,865,013	102,678,561	104,812,357	61,817,828
115	13-month average (enter negative)	(18,514,257)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(19,097,488)	(19,012,075)	(18,926,662)	(18,841,250)	(18,775,837)	(18,670,424)	(18,585,011)	(18,499,598)	(18,414,185)	(18,328,772)	(18,243,940)	(18,157,946)	(17,132,153)
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956

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

PacifiCorp Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment & Asset Class 345 - Accessory Electrical Equipment (At December 31, 2021)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,819,263
Bus	1,441,789
Fire Protection	1,083,497
Foundation And Substructure	2,519,792
Insulator	68,954
Lightning Arrester	278,061
Misc	1,776,854
Relay And Control	968,638
Steel Structure	274,163
Step-Up Transformer	154,580,976
Total 353.4 Class Assets	167,839,798
Wind Generation Facilities	168,492,871
34.5 kV Facilities	10,106,741
Appendix A input: Total Assets to Exclude	346,439,410

PacifiCorp Attachment 16 - Unfunded Reserves

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

			Accrue	d Liability:	Char	ged to:	Prior year	Current Year	True-up			By Cate	gory		
Description	Account Calculation	Reserve type	SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end	13-month Average	Category	100% Transmission	Plant	Labor	Other	Total Transmission- related Unfunded Reserves
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555	(17.6)	(11.1)	(19.3)	Other				(19.338)	
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555/165	(7.0)	(5.6)	(8.1)	Other				(8.074)	
Lidar (Wood Hollow)	Estimate by Legal	Unfunded	248070	242	545500	426.3	(2.0)	(2.0)	(2.0)	Other				(2.000)	
BTL Settlements (Other)	Estimate by Legal	Unfunded	248070	242	545500-502	426.5	(0.1)	(0.1)	(0.1)	Other				(0.050)	
BPA Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050	565	(0.2)	(0.2)	(0.2)	Other				(0.232)	
Accum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	301913	456	(6.0)	(5.3)	(3.1)	100% Transmission	(3.088)				
Accum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	310975	449.1	(3.2)	(3.2)	(3.2)	Other				(3.240)	
Trapper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	120165/515100	151/501	(7.0)	(8.4)	(7.7)	Other				(7.716)	
Klamath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	545500	545	(33.0)	(2.4)	(25.2)	Other				(25.172)	
Accrued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253	582300	566/567	(0.7)	(0.2)	(0.5)	100% Transmission	(0.475)				
Accrued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	582300	589	(1.5)	(1.7)	(1.6)	Other				(1.614)	
Injuries & Damages Reserve Risk ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	545050	426.5	0.0	0.0	0.0	Labor			0.000		
Injuries & Damages Reserve Risk ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	545050	925	(256.3)	(255.5)	(256.0)	Other				(256.032)	
Injuries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimate by Legal ("Labor")	Unfunded	116925	228.2	545050	426.5	0.0	0.0	0.0	Labor			0.000		
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	545050	925	0.0	0.0	0.0	Other				0.000	
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	156909	228.2	549302	925	115.3	115.3	115.3	Other				115.250	
Self-Insured Property Reserve - Pacific Power	Estimate by Legal ("Other")	Unfunded	280307	228.1	545500	925	0.0	(1.0)	(0.1)	Other				(0.077)	
Provision for Customer A/R (CSS)	Calculation based on actuals	Unfunded	118100	144	550750	904	(15.2)	(16.2)	(15.7)	Other				(15.678)	
Provision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	550750	904	(0.0)	(0.1)	(0.0)	Other				(0.042)	
Provision for Other A/R (Joint Use)	Calculation based on actuals	Unfunded	118155	172	301869	454	(0.1)	(0.2)	(0.1)	Other				(0.134)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue -		118157	144	550776	904	(0.1)	(0.1)	(0.1)	Other				(0.083)	
Provision for Doubtful Debts - Other Bad Debt Reserve - Transmission	Calculation based on actuals Calculation based on actuals	Unfunded Unfunded	118168 118175	144 144	550750 550775	904 904	(0.8)	(0.8)	(0.8)	Other Other				(0.796)	
Provision for Unbilled Revenue PP	Calculation based on actuals Calculation based on actuals			173	301119	904 440		(1.0) 0.0	(1.0)	Other					
		Unfunded	118200	173		440	(0.3)	0.0	(0.2)					(0.203)	
Provision for Unbilled Revenue RMP Inventory Reserve - Power Supply	Calculation based on actuals Calculation based on actuals	Unfunded Unfunded	118300 120930	154	301119 various	506/553/557	(0.4)	(0.1)	(0.3)	Other				(0.333)	
Inventory Reserve - Power Supply Inventory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120930	154	various	598	(0.4)	(0.1)	(0.9)	Other				(0.890)	
Inventory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120932	154	various	593	(0.6)	(0.7)	(0.6)	Other				(0.578)	
Construction Work-in-Progress (CWIP) Reserve	Estimate by PP/RMP Finance	Unfunded	148001	107	554990	557/593/598	(7.0)	(6.6)	(7.7)	Other				(7.680)	
CWIP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	148019/554702		(2.3)	0.0	(2.0)	Other				(1.992)	
Contra PP&F - Cholla U4 - CWIP	Estimate based on current balance	Unfunded	148907	107	185861/554702	182.3/426.5	0.0	0.0	0.0	Other				0.000	
Uncollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	550750	904	(0.2)	(0.2)	(0.2)	Other				(0.215)	
Accrued Liquated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	289540/120151 /515100	253/151/501	(9.0)	(8.5)	(9.1)	Other				(9.081)	
Accrued Liquated Damages (Current) - Cholla	Estimate by Fuels	Unfunded	210678	232	120161/515100	151/501	(19.6)	0.0	(1.5)	Other				(1.508)	
Accrual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	various	Follows Labor	(2.6)	(3.2)	(3.1)	Lahor			(3.060)	(1.000)	
Annual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	(6.2)	Labor			(6.155)		
401(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(2.0)	(1.9)	(1.4)	Labor			(1.384)		
Safety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	0.0	(2.3)	(0.7)	Labor			(0.680)		
Citi Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	various	various	(0.0)	0.0	(0.0)	Other			(/	(0.001)	
Accrued Liquated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	210675	232	(2.2)	0.0	(1.2)	Other				(1.205)	
FICA Taxes - ER deferral (CARES Act)	Calculation by Payroll	Unfunded	289322	236	580500	Follows Labor	(12.0)	0.0	(11.5)	Labor			(11.507)		
Vacation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.8)	(2.8)	(4.0)	Labor			(4.026)		
Vacation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	500517	Follows Labor	(2.0)	(2.2)	(2.3)	Labor			(2.342)		
Vacation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.4)	(2.4)	(2.6)	Labor			(2.611)		
Personal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.1)	(0.0)	(0.0)	Labor			(0.043)		
Personal Time Accrual UWUA 127	Calculation by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.7)	(3.4)	(4.0)	Labor			(3.958)		
Personal Time Accrual UWUA 197	Calculation by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.2)	(0.2)	(0.2)	Labor			(0.213)		
Personal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	500516	Follows Labor	(17.7)	(17.1)	(17.6)	Labor			(17.639)		
Sick Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	500515	Follows Labor	(5.9)	(6.2)	(6.2)	Labor			(6.201)		
Supplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	501102	Follows Labor/926	(1.6)	(1.6)	(1.6)	Other				(1.602)	
Pension - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	501105	Follows Labor/926	(0.5)	(0.5)	(0.6)	Labor			(0.550)		
FAS 158 SERP Liability	Calculation based on actuarial	Unfunded	280465	228.35	501115	Follows Labor/926/426.5	(58.1)	(53.7)	(56.4)	Labor			(56.405)		
FAS 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	Accum OCI/partially offsetting unfunded SERP liability	299107	219	554032	Follows Labor/926	25.3	22.7	24.5	Labor			24.548		
FAS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3		Follows Labor/926	(25.7)	(22.0)	(25.9)	Labor			(25.863)		
Wasatch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	501160	Follows Labor/926	(2.4)	(2.2)	(2.3)	Labor			(2.296)		
Totals							(394.0)	(315.7)	(354.8)		(3.563)	0.000	(120.385)	(251.779)	
										Allocators	100.000%	25.544%	9.187%	0.000%	
										Total (\$ millions)	(3.563)	0.000	(11.059)	0.000	(14.622)
										()	(,,		,/

(14.622) (14,622,165)

Appendix A input

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

FERC Acct	Description	2021 Expense
4265000	OTHER DEDUCTIONS	84
5020000	STEAM EXPENSES	581
5060000	MISC STEAM PWR EXP	291,370
5063000	MISC STEAM JVA CR	(44,736)
5120000	MANT OF BOILR PLNT	2,097
5140000	MAINT MISC STM PLN	2,522
5350000	OPER SUPERV & ENG	60,356
5390000	MSC HYD PWR GEN EX	36,965
5480000	GENERATION EXP	17,445
5490000	MIS OTH PWR GEN EX	4,963
5530000	MNT GEN & ELEC PLT	5,685
5560000	SYS CTRL & LD DISP	3,445
5570000	OTHER EXPENSES	68,163
5600000	OPER SUPERV & ENG	51,416
5612000	LD - MONITOR & OPER	8,235
5615000	REL PLAN & STDS DEV	7,001
5660000	MISC TRANS EXPENSE	0
5680000	MNT SUPERV & ENG	7,702
5700000	MAINT STATION EQIP	979
5710000	MAINT OVHD LINES	572
5800000	OPER SUPERV & ENG	61,277
5810000	LOAD DISPATCHING	22,877
5850000	STRT LGHT-SGNL SYS	2,293
5880000	MSC DISTR EXPENSES	21,663
5900000	MAINT SUPERV & ENG	38,859
5920000	MAINT STAT EQUIP	3,733
5930000	MAINT OVHD LINES	3,251
5950000	MAINT LINE TRNSFRM	6,640
5970000	MNT OF METERS	881
5980000	MNT MISC DIST PLNT	3,305
7071000	LBR CLR - RMP	280,967
7072000	LBR CLR - PACPWR	278,469
7081000	Stores Exp CLR - RMP	18,032
7082000	Stores Exp CLR - PP	40,434
9010000	SUPRV (CUST ACCT)	16,758
9020000	METER READING EXP	1,141
9030000	CUST RCRD/COLL EXP	2,616
9031000	CUST RCRD/CUST SYS	6,539
9032000	CUST ACCTG/BILL	11,117
9033000	CUST ACCTG/COLL	50,033
9036000	CUST ACCTG/COMMON	56,785
9081000	CUST ASST EXP-GENL	1,366
9084000	DSM DIRECT	12,275
9086000	CUST SERV	12,717
9090000	INFOR/INSTRCT ADV	3,559
9200000	ADMIN & GEN SALARY	218,613
9350000	MAINT GENERAL PLNT	62
	Attachment 5 input: Total PBOP	1,701,106

Notes:

Total expense was a net debit for 2018 - 2021 Total expense was a net benefit (negative) for 2014-2017.

Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates

or capital surcharge.

The increase in expense in 2021 as compared to 2020 is primarily due to changes in actuarial assumptions.

Ties to SAP company code 1000 - accounts 501153-501158. Excludes 501144 (State Situs) and 501149 (Western Coal Carrier-Other power supply actuarial costs).

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Enclosure 4

Projection variance analysis

			2022 Projection	2021 Projection (as-filed)		
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data	2020 Form 1 data	Absolute change	Percent change
Snaded cells are inputs	Notes	Reference (FERG Form Treference, attachment, or instruction)	Projection	2020 data in Settlement model	2 Projection value minus 2021 Projection (as-filed)	Change over 2021 Projection (as-filed)
				-		
Allocators						
Wages & Salary Allocation Factor						
1 Transmission Wages Expense		354.21b	29,153,152	27.994.491	1.158.661	4.14%
Talishilision Wages Expense		004.210	23,133,132	21,334,431	1,130,001	4.1470
2 Total Wages Expense		354.28b	359,153,337	367,294,560	(8,141,223)	-2.22%
3 Less A&G Wages Expense		354.27b	41.806.504	43.815.481	(2.008.977)	-4.59%
4 Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	317,346,833	323,479,079	(6,132,246)	-1.90%
5 Wages & Salary Allocator		(Line 1 / Line 4)	9.1865%	8.6542%	0.5323%	6.15%
			.			
Plant Allocation Factors						
6 Electric Plant in Service	(Note M)	Attachment 5	31,881,804,735	30,332,252,385	1,549,552,350	5.11%
7 Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	10.674.475.493	9,940,197,313	734.278.180	7.39%
Accumulated Depreciation (Total Electric Plant) Accumulated Amortization	(Note N)	Attachment 5 Attachment 5	725.504.660	9,940,197,313	36,102,080	7.39% 5.24%
9 Total Accumulated Depreciation	(Note N)	(Line 7 + 8)	11,399,980,152	10,629,599,892	770,380,260	7.25%
3 Total Accumulated Depreciation		(Line 7 · 0)	11,000,000,102	10,023,033,032	770,300,200	7.2370
10 Net Plant		(Line 6 - Line 9)	20,481,824,583	19,702,652,493	779,172,090	3.95%
		(======================================		,,,	,	5.05.1
11 Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	8,222,391,915	8,034,520,619		2.34%
12 Gross Plant Allocator		(Line 11 / Line 6)	25.7902%	26.4884%	-0.6981%	-2.64%
13 Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	6,062,779,529	5,988,326,781	74,452,748	1.24%
14 Net Plant Allocator		(Line 13 / Line 10)	29.6008%	30.3935%	-0.7927%	-2.61%
•						
Plant Calculations						
Plant In Service						
15 Transmission Plant In Service	(Note M)	Attachment 5	7,890,023,096	7.627.712.649	262.310.447	3.44%
16 New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	104.227.073	198.774.682	(94,547,609)	-47.57%
17 Total Transmission Plant	(NOICS A GT)	(Line 15 + Line 16)	7,994,250,169	7,826,487,331	167,762,838	2.14%
The state of the s		(Ellio 10 · Ellio 10)	7,004,200,100	7,020,101,001	101,102,000	2.1170
18 General Plant	(Note N)	Attachment 5	1,376,963,716	1,349,470,354	27,493,362	2.04%
19 Intangible Plant	(Note N)	Attachment 5	1,106,474,798	1,054,374,613	52,100,185	4.94%
20 Total General and Intangible Plant	, ,	(Line 18 + Line 19)	2,483,438,514	2,403,844,967	79,593,547	3.31%
21 Wage & Salary Allocator		(Line 5)	9.1865%	8.6542%		
22 General and Intangible Allocated to Transmission		(Line 20 * Line 21)	228,141,746	208,033,288	20,108,458	9.67%
						4 4 14 1
23 Land Held for Future Use	(Notes B & L)	Attachment 5	1,517,970	1,679,914	(161,944)	-9.64%
24 Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	8.223.909.885	8.036.200.533	187.709.352	2.34%
24 IUdi Flait III Naté Dáse		(Line 17 + Line 22 + Line 23)	0,223,303,685	0,030,200,533	107,709,352	2.3470

			2022 Projection	2021 Projection (as-filed)		
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data	2020 Form 1 data	Absolute change	Percent change
		, , , , , , , , , , , , , , , , , , , ,	Projection	2020 data in Settlement model 2	Projection value minus 2021 Projection (as-filed)	Change over 2021 Projection (as-filed)
Accumulated Depreciation and Amortization						
25 Transmission Accumulated Depreciation	(Note M)	Attachment 5	2,045,200,003	1,942,552,607	102,647,396	5.28%
25 Transmission Accumulated Depredation	(NOTE IN)	Attaciment	2,043,200,003	1,542,552,507	102,047,030	3.2070
26 Accumulated General Depreciation	(Note N)	Attachment 5	519,932,106	508,181,970	11,750,135	2.31%
27 Accumulated Amortization	(Note N)	(Line 8)	725,504,660	689,402,579	36,102,080	5.24%
28 Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,245,436,765	1,197,584,549	47,852,216	4.00%
29 Wage & Salary Allocator		(Line 5)	9.1865%	8.6542%		
30 Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	114,412,383	103,641,231	10,771,152	10.39%
31 Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	2,159,612,386	2,046,193,838	113,418,548	5.54%
32 Total Net Property, Plant & Equipment		(Line 24 - Line 31)	6,064,297,500	5.990.006.695	74.290.804	1.24%
32 Total Net Property, Plant & Equipment		(Line 24 - Line 31)	6,064,297,500	5,990,006,695	74,290,604	1.2476
Adjustments To Rate Base						
Adjustinents 10 Kate base						
Accumulated Deferred Income Taxes						
33 ADIT net of FASB 106 and 109		Attachment 1A	(814,784,244)	(774,655,922)	(40,128,322)	-5.18%
33b Excess or Deficient ADIT Balance		Attachment 1B	(347,044,662)	(366,940,673)	19,896,011	5.42%
			(, , , , , ,	(,	.,,	
CWIP for Incentive Transmission Projects						
34 CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0	0	0	n/m
ITC Adjustment						
35 IRC 46(f)1 adjustment		Attachment 5	(8,194)	(14,278)	6,084	42.61%
Unfunded Reserves		AU I	(45 700 500)	(44,000,704)	(4 700 000)	40.000/
36 Unfunded Reserves		Attachment 16	(15,762,530)	(14,028,701)	(1,733,828)	-12.36%
Prepayments						
37 Prepayments	(Note K & N)	Attachment 11	11,284,526	8,298,155	2,986,372	35.99%
or repayment	(1001011011)	Automore 11	11,254,525	0,200,100	2,000,072	00.0070
Abandoned Plant						
38 Unamortized Abandoned Plant	(Note O)		0	0	0	n/m
Materials and Supplies						
39 Undistributed Stores Expense	(Note N)	Attachment 5	0	0	0	n/m
40 Wage & Salary Allocator		(Line 5)	9.1865%	8.6542%	0	6.15%
41 Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0		0	n/m
42 Construction Materials & Supplies	(Note N)	Attachment 5	203,514,526	176,943,869	26,570,657	15.02%
43 Wage & Salary Allocator		(Line 5)	9.1865%	8.6542%		
44 Construction Materials & Supplies Allocated to Transmission	***	(Line 42 * Line 43)	18,695,917	15,313,057	3,382,860	22.09%
45 Transmission Materials & Supplies Total Materials & Supplies Allocated to Transmission	(Note N)	Attachment 5	815,425	1,231,929	(416,504)	-33.81%
Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	19,511,342	16,544,986	2,966,356	17.93%
Cash Working Capital						
47 Operation & Maintenance Expense		(Line 75)	80,062,747	83.834.974	(3,772,227)	-4.50%
48 1/8th Rule	(Note S)	Zero	0.0%	0.0%	(0,172,221)	-4.5070
49 Total Cash Working Capital Allocated to Transmission	(1000 0)	(Line 47 * Line 48)	0.076	0.0%	0	n/m
g			ū	· ·	·	
Network Upgrade Balance						
50 Network Upgrade Balance	(Note N)	Attachment 5	(147,966,140)	(147,761,488)	(204,652)	-0.14%
51 Total Adjustment to Rate Base		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,294,769,902)	(1,278,557,921)	(16,211,981)	-1.27%
52 Rate Base		(Line 32 + Line 51)	4,769,527,598	4,711,448,774	58,078,823	1.23%

				2022 Projection	2021 Projection (as-filed)		
Shade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data Projection	2020 Form 1 data	Absolute change	Percent change
			, , , ,	Projection	2020 data in Settlement model	2 Projection value minus 2021 Projection (as-filed)	Change over 2021 Projection (as-filed)
Operat	tions & Maintenance Expense						
	Transmission O&M						
53	Transmission O&M		Attachment 5	232,161,868	210,641,24		10.22%
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	10,309,902	11,293,495		-8.71%
55	Less: Account 565		Attachment 5	159,058,497	141,188,225		12.66%
56	Transmission O&M		(Lines 53 - 55)	62,793,469	58,159,52	4,633,944	7.97%
	Allocated Administrative & General Expenses						
57	Total A&G		320.197b	170,669,671	275,277,139	(104,607,464)	-38.00%
58	Less Actual PBOP Expense Adjustment	(Note H)	Attachment 5	0			n/m
59	Less Property Insurance Account 924	` '	320.185b	4,207,600	4,494,29	(286,691)	-6.38%
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0)	n/m
61	Less Regulatory Commission Exp Account 928	(Note D)	320.189b	26,427,417	25,986,830	440,587	1.70%
62	Less General Advertising Exp Account 930.1		320.191b	8,074	14,95	(6,877)	-46.00%
63	Less Membership Dues	(Note C)	Attachment 5	860,993	676,503		27.27%
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	139,165,587	244,104,560		-42.99%
65	Wage & Salary Allocator		(Line 5)	9.1865%	8.6542		
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	12,784,484	21,125,270	(8,340,786)	-39.48%
	Directly Assigned A&G						
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3.399.644	3.359.714	39.930	1.19%
68	General Advertising Exp Account 930.1 - Safety-related Advertising	(Note E)	Attachment 5	0,000,044	3,553,71		n/m
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,399,644	3,359,714		1.19%
			(======================================	-,,	-,,-	20,000	
70	Property Insurance Account 924	(Note F)	Attachment 5	4,207,600	4,494,29	(286,691)	-6.38%
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0		0	n/m
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	4,207,600	4,494,29		-6.38%
73	Gross Plant Allocator		(Line 12)	25.7902%	26.4884		
74	A&G Directly Assigned to Transmissior		(Line 72 * Line 73)	1,085,150	1,190,468	(105,315)	-8.85%
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	80,062,747	83,834,974	(3,772,227)	-4.50%
			(2			(=,::=,==:)	
Depre	ciation & Amortization Expense						
	Demociation Function						
76	Depreciation Expense Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	134,616,361	116,134,850	18.481.503	15.91%
	Transmission Depression Expense modeling vineralization of Emiliar Form Faint	(1101011)	/ taddimont o	10-1,010,001	110,104,000	10,101,000	10.0170
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	47,626,073	45,818,998	1,807,075	3.94%
78	Intangible Amortization	(Note H)	Attachment 5	58,013,199	46,992,58	11,020,618	23.45%
79	Total		(Line 77 + Line 78)	105,639,272	92,811,579	12,827,693	13.82%
80	Wage & Salary Allocator		(Line 5)	9.1865%	8.6542		
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	9,704,580	8,032,089	1,672,491	20.82%
82	Abandoned Plant Amortization	(Note O)		0	(0	n/m
02	Abandoned Flant Amortization	(Note O)		Ü		0	10111
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	144,320,941	124,166,94	20,153,994	16.23%
	·		· · · · · · · · · · · · · · · · · · ·				
Taxes	Other Than Income						
84	Taxes Other than Income Taxes		Attachment 2	48,233,785	48.450.80	(217,024)	-0.45%
04	TARES OUTER MAIN MICORNE TAXES		Audument 2	40,233,785	46,450,808	(217,024)	-0.4576
85	Total Taxes Other than Income Taxes		(Line 84)	48,233,785	48,450,808	3 (217,024)	-0.45%
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				2022 Projection	2021 Projection (as-filed)		
Shadad	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction	2021 Form 1 data	2020 Form 1 data	Absolute change	Percent change
Onaueu	cens are inputs	Notes	Neterence (i Enter onn'i Frederice, attaciment, or instruction	Projection Projection	2020 data in Settlement model	2 Projection value minus 2021 Projection (as-filed)	Change over 2021 Projection (as-filed)
	Our its front has Out out of hour						
Return	Capitalization Calculations						
	Long-Term Debt						
86	Account 221 Bonds		Attachment 14	8.842.534.615	8,394,650,000	447,884,615	5.34%
87	Less Account 222 Reacquired Bonds		Attachment 14	0		0	n/m
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14	0		0	n/m
89	Account 224 Other Long-term Debt		Attachment 14	0		0	n/m
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	8,842,534,615	8,394,650,000	0 447,884,615	5.34%
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	20,988,276	16,847,657	7 4,140,619	24.58%
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	39.782.153	36.907.274		7.79%
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	3,099,866	3,679,943	, , , , ,	-15.76%
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	8.446	19,483		-56.65%
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0,110	10,100	(11,551)	n/m
96	Net Proceeds Long Term Debt	(10.0.1)	Sum Lines 90 through 95	8,778,672,766	8,337,234,610	0 441,438,157	5.29%
				-,,	-,,	,,	
	Long Term Debt Cost						
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	405,404,301	395,449,302	9,954,998	2.52%
98	Less Hedging Expense	(Note R)	Attachment 14	0	(,	n/m
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	4,541,192	4,430,043	111,149	2.51%
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	607,365	582,467	7 24,898	4.27%
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	9,641	11,026	(1,385)	-12.56%
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14	0	(•	n/m
103	Total Long Term Debt Cost		Sum Lines 97 through 102	410,543,217	400,450,788	10,092,430	2.52%
	Preferred Stock and Dividend						
104	Account 204 Preferred Stock Issued		Attachment 14	2,397,600	2,397,600	0	0.00%
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14	0	(0	n/m
106	Account 207 Premium on Preferred Stock		Attachment 14	0	(0	n/m
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	0	(0	n/m
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14	0	(0	n/m
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14	0	(0	n/m
110	Total Preferred Stock		Sum Lines 104 through 109	2,397,600	2,397,600	0	0.00%
111	Preferred Dividend		Attachment 14 (Enter positi	ive) 161,902	161,902	2 0	0.00%
	Common Stock						
112	Proprietary Capital		Attachment 14	9,573,346,279	8,825,482,942	2 747,863,338	8.47%
113	Less: Total Preferred Stock		(Line 110)	2,397,600	2,397,600	,,	0.00%
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	86,774,204	74,154,436		17.02%
115	Less: Account 219		Attachment 14	(18.514.257)	(15.828.669		-16.97%
116	Total Common Stock		Sum Lines 112 through 115	9,502,688,732	8,764,759,574	7,	8.42%
			•	-,,	-, ,,-	,	

117 118 119 120 121 122 123 124	Debt percent Preferred percent Common percent Debt Cost Preferred Cost Common Cost	Notes	Reference (FERC Form 1 reference, attachment, or instruction) (Line 90 / (Lines 90 + 110 +116)) (Line 110 / (Lines 90 + 110 +116)) (Line 116 / (Lines 90 + 110 +116)) (Line 113 / Line 96)	2021 Form 1 data Projection 48.19% 0.01% 51.79%	2020 Form 1 data 2020 data in Settlement model 48.91% 0.01% 51.07%	-0.72% 0.00%	Percent change Change over 2021 Projection (as-fied
117 118 119 120 121 122	Debt percent Preferred percent Common percent Debt Cost Preferred Cost	Total Long Term Debt (Notes Q & R) Preferred Stock Common Stock (Notes Q & R) Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt Preferred Stock cost = Preferred Stock cost = Preferred Stock Cost	(Line 90 / (Lines 90 + 110 +116)) (Line 110 / (Lines 90 + 110 +116)) (Line 116 / (Lines 90 + 110 +116)) (Line 116 / (Lines 90 + 110 +116))	48.19% 0.01% 51.79%	48.91% 0.01% 51.07%	-0.72% 0.00% 0.72%	Change over 2021 Projection (as-fled
118 119 120 121 122	Preferred percent Common percent Debt Cost Preferred Cost	Preferred Stock Common Stock (Notes Q & R) Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt Preferred Stock cost = Preferred Stock cost = Preferred Stock	(Line 110 / (Lines 90 + 110 +116)) (Line 116 / (Lines 90 + 110 +116)) (Line 103 / Line 96)	0.01% 51.79%	0.01% 51.07%	0.00% 0.72%	
118 119 120 121 122	Preferred percent Common percent Debt Cost Preferred Cost	Preferred Stock Common Stock (Notes Q & R) Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt Preferred Stock cost = Preferred Stock cost = Preferred Stock	(Line 110 / (Lines 90 + 110 +116)) (Line 116 / (Lines 90 + 110 +116)) (Line 103 / Line 96)	0.01% 51.79%	0.01% 51.07%	0.00% 0.72%	
119 120 121 122 123	Common percent Debt Cost Preferred Cost	Common Stock (Notes Q & R) Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt Preferred Stock cost = Preferred Stock cost = Preferred Stock	(Line 116 / (Lines 90 + 110 +116)) (Line 103 / Line 96)	51.79%	51.07%	0.72%	
120 121 122 123	Debt Cost Preferred Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt Preferred Stock cost = Preferred Dividends / Total Preferred Stock	(Line 103 / Line 96)	<u></u>			
121 122 123	Preferred Cost	Long Term Debt Cost / Net Proceeds Long Term Debt Preferred Stock cost = Preferred Dividends / Total Preferred Stock	,	4.68%	4.80%	-0.13%	
121 122 123	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock	,	4.68%	4.80%	-0.13%	
122			(Line 444 (Line 440)				
123	Common Cost	Common Stock (Note H)	(Line 111 / Line 110)	6.75%	6.75%	0.00%	
	-		Fixed	9.80%	9.80%		
	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * Line 120)	2.25%	2.35%	-	
	Weighted Cost of Preferred	Preferred Stock	(Line 118 * Line 121)	0.00%	0.00%		
125	Weighted Cost of Common	Common Stock	(Line 119 * Line 122)	5.08%	5.00%		
126	Rate of Return on Rate Base (ROR)		(Sum Lines 123 to 125)	7.3304%	7.36%	-0.02%	
127 I	nvestment Return = Rate Base * Rate of Return		(Line 52 * Line 126)	349,625,755	346,545,166	3,080,589	0.89%
Compos	site Income Taxes						
	ncome Tax Rates						
128	FIT = Federal Income Tax Rate	(Note G)		21.00%	21.00%		
129	SIT = State Income Tax Rate or Composite	(Note G)	Attachment 5	4.54%	4.54%		
130 131	<u>P</u>	(percent of federal income tax deductible for state purposes) $T = 1 - \{(1 - S T) * (1 - F T)\} / (1 - S T * F T * p)\} =$	Per state tax code	0.00% 24.587%	0.00% 24.587%		
131	T / (1-T)	1 = 1 - {((1 - SII) - (1 - FII)]/(1 - SII - FII - p)} =		24.587% 32.602%	24.587% 32.602%		
r	TC Adjustment						
133	Amortized Investment Tax Credit - Transmission Related		Attachment 5	(396,407)	(684,637)	288,229	42.10%
134	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)	Line 133 * (1 / (1 - Line 131))	(525,645)	(907,845)	382,199	42.10%
	ncome Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	78,939,367	76,893,450	2,045,917	2.66%
135b	Excess or Deficient ADIT Amortization		Attachment 1B	(19,896,011)	(19,896,011)		0.00%
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-1	Line 135b * 1 / (1-T)	(26,382,594)	(26,382,594)	0	0.00%
136 T	Total Income Taxes		(Line 134 + Line 135+ Line 135c)	52,031,127	49,603,011	2,428,116	4.90%

			2022 Projection	2021 Projection (as-filed)		
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data	2020 Form 1 data	Absolute change	Percent change
bridded cells are imputs	110163	reference (i Erro i omi i reference, attacimient, or instruction)	Projection	2020 data in Settlement model	2 Projection value minus 2021 Projection (as-filed)	Change over 2021 Projection (as-filed)
Revenue Requirement						
Summary		4			_,,	
137 Net Property, Plant & Equipment		(Line 32)	6,064,297,500	5,990,006,695	74,290,804	1.24%
138 Total Adjustment to Rate Base		(Line 51)	(1,294,769,902)	(1,278,557,921)		-1.27%
139 Rate Base		(Line 52)	4,769,527,598	4,711,448,774	58,078,823	1.23%
140 Total Transmission O&M		(Line 75)	80.062.747	83.834.974	(3,772,227)	-4.50%
141 Total Transmission Depreciation & Amortization		(Line 83)	144,320,941	124,166,947	20,153,994	16.23%
142 Taxes Other than Income		(Line 85)	48,233,785	48,450,808	(217,024)	-0.45%
143 Investment Return		(Line 127)	349.625.755	346.545.166	3.080.589	0.89%
144 Income Taxes		(Line 136)	52,031,127	49,603,011	2,428,116	4.90%
		(=	,,	,,.	_,,	
145 Gross Revenue Requirement		(Sum Lines 140 to 144)	674,274,355	652,600,907	21,673,448	3.32%
			,	•		
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities						
146 Transmission Plant In Service		(Line 15)	7,890,023,096	7,627,712,649	262,310,447	3.44%
147 Excluded Transmission Facilities	(Note J)	Attachment 15	346,439,410	363,310,708	(16,871,299)	-4.64%
148 Included Transmission Facilities	1 1	(Line 146 - Line 147)	7,543,583,686	7,264,401,941	279,181,745	3.84%
149 Inclusion Ratio		(Line 148 / Line 146)	95.61%	95.24%		
150 Gross Revenue Requirement		(Line 145)	674,274,355	652,600,907	21,673,448	3.32%
						3.72%
151 Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	644,667,952	621,517,290	23,150,661	3.72%
Revenue Credits						
152 Revenue Credits		Attachment 3	133,378,159	98,029,233	35,348,926	36.06%
153 Net Revenue Requirement		(Line 151 - Line 152)	511,289,793	523,488,058	(12,198,265)	-2.33%
Net Plant Carrying Charge						
154 Gross Revenue Requirement		(Line 150)	674,274,355	652,600,907	21,673,448	3.32%
155 Net Transmission Plant		(Line 130) (Line 17 - Line 25 + Line 34)	5,949,050,166	5,883,934,724	65,115,442	1.11%
156 Net Plant Carrying Charge		(Line 154 / Line 155)	11.3342%	11.0912%		1.1170
157 Net Plant Carrying Charge without Depreciation		(Line 154 - Line 155) (Line 154 - Line 76) / Line 155	9.0713%	9.1175%		
158 Net Plant Carrying Charge without Depreciation 158 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76) / Line 155 (Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.3197%	2.3848%		
Net Flant Carrying Charge without Depreciation, Neturn, nor income Taxes		(Line 134 - Line 70 - Line 127 - Line 130) / Line 133	2.3191 /6	2.3040 /0	-0.07 /6	
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)	272,617,473	256,452,729	16,164,743	6.30%
160 Increased Return and Taxes		Attachment 4	434,413,088	428,054,955	6,358,133	1.49%
161 Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	707,030,561	684,507,684	22,522,877	3.29%
162 Net Transmission Plant		(Line 17 - Line 25 + Line 34)	5.949.050.166	5.883.934.724	65,115,442	1.11%
163 Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	11.8848%	11.6335%		
164 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	9.6219%	9.6597%		
165 Net Revenue Requirement		(Line 153)	511,289,793	523,488,058	(12,198,265)	-2.33%
166 Facility Credits under Section 30.9 of the OATT		Attachment 5	0	0	0	n/m
167 Transmission Incentive Credit		Attachment 7	5,291,836	5,341,517	(49,681)	-0.93%
168 Interest on Network Upgrade Facilities		Attachment 5	4,690,561	4,932,710	(242,148)	-4.91%
169 Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	521,272,190	533,762,284	(12,490,095)	-2.34%
Network Service Rate						
170 12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14.036	14.253	(218)	-1.53%
171 Rate (\$/MW-year)	(14010-1)	(Line 169 / 170)	37,139	37,449	(309)	-0.83%
The fact (with your)		(2010-1007-1107	37,133	51,443	(503)	0.0070
172 Network Service Rate (\$/MW-year)		(Line 171)	37,139	37,449	(309)	-0.83%
		` '	. ,		(222)	

			2022 Projection
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data
Shaded cens are inputs	Notes	Reference (FERG Form Treference, attachment, or instruction)	Projection

2021 Projection (as-filed) Absolute change Percent change 2020 Form 1 data Absolute change Percent change 2020 data in Settlement model Projection value minus 2021 Projection (as-filed) Change over 2021 Projection (as-filed)

Notes

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

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544
5	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,309,902
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,309,902
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,400,427
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.715944
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.05966
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01377
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00275
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00197
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.17
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.08

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	\$644,667,952
	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	\$6,262,922 \$127,115,237 \$133,378,159
5	Interest on Network Upgrades	Attachment 5	\$4,690,561
6	Transmission Incentive Credit	Attachment 7	\$5,291,836
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$521,272,190
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,036
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$37.139324
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$3.094944
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.714218
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.142844
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.102031
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$8.93
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.25

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

			G	Sas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	
2	ADIT-281	Sch. 281 Below	(152,581,995)	(152,581,995)	0	0	0	
3	ADIT-283	Sch. 283 Below	(364,979,817)	(356,345,908)	0	(8,507,535)	(126,374)	
4	ADIT-190	Sch. 190 Below	833,392,628	804,724,812	165,361	0	28,502,455	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,405,067,983)	(1,528,660,219)	(767,419,511)	10,099,852	(119,088,105)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.6008%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		=	(767,419,511)	2,989,635	(10,940,061)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E))			A	ttachment 1a input>	(775,369,937)

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

Schedule ADIT-190

Schedule 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							
Employee Benefits							
							Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020
287180 505.450	Accrued Payroll Taxes	5,921,455	0	0	(5,921,455	CARES Act Section 2302.
287220 720.560	Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	(0	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
007000 000 400	LTID	5.719.086	•	•		5.740.000	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287300 920.182 287324 720.200	LTIP - non current Deferred Comp. Accrual - Cash Basis	2,021,585	0	0			Non-qualified deferred compensation plan under IRC Subsection 409A.
201024 120.200	Belefied Comp. Accidal - Cash Basis	2,021,000	•	· ·		2,021,000	Severance accruals related to regular employment downsizing. Amounts contained in these
287326 720.500	Severance Accrual - Cash Basis	642,883	0	0	(642,883	accounts represent accruals for both departing executives and rank and file employees.
							Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most
287327 720.300	Pension/Retirement Accrual - Cash Basis	392,183	392,183	0	(0	constituting payments made above the IRC Subsection 415 limitations.
007000 505 000	Manadian Assessed Oracle Basic (O.S. asses)	7.054.400	0	•		7.054.400	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future
287332 505.600	Vacation Accrual-Cash Basis (2.5 mos)	7,251,426	U	U		7,251,426	periods or upon termination. Accrued liability for the expected claims related to workers compensation previously held by
287373 910.580	Wasatch workers comp reserve	588.016	0	0	(588.016	Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
	FAS 112 Book Reserve - Post Employee Benefits	6,314,483	0	0	(Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
	, ,						Accrued post-retirement liabilityies pursuant to FASB Statement No. 106 for Western Coal Carriers,
							a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447 720.830 287460 720.800	Western Coal Carr Ret Med Accrual	2,340,890	04 700 005	0	(Mine to the Hunter plant.
287462 720.800		21,722,235 14,277,015	21,722,235 14,277,015	0			Total unfunded pension liability as required under FAS 158. Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:	FAS 136 SERP LIADINITY	14,277,015	14,277,015	U		J U	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by PAS 156.
THE TEE BOTTELLYCO.							Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336 730.120	FAS 133 Derivatives - Book Unrealized	4,206,646	4,206,646	0	(0	financial instruments be valued at FMV for book purposes.
							Reclass non-current liability from derivative regulatory liability to an other regulatory liability for
287249 415.839	NonCurr Liab - Frozen MTM	13,152,939	13,152,939	0	(0	frozen derivative.
Regulatory Liabilities:							Developed the little and the defendence of the defendence of the little and the l
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287051 705.340	RL Income Tax Deferral - CA	1.314.783	1.314.783	0	(0	and reduced the federal income tax rate from 35% to 21%.
207001 700.010	TE Modific Pax Bolonal Gr	1,011,100	1,011,100		`		Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Idaho customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287052 705.341	RL Income Tax Deferral - ID	58,420	58,420	0	(0	reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
007050 705.040	Di January Tam Dafarrat, OD	3.022.944	3.022.944	•			rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287053 705.342	RL Income Tax Deferral - OR	3,022,944	3,022,944	U		U	reduced the federal income tax rate from 35% to 21%. Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287055 705.344	RL Income Tax Deferral - WA	2,298,082	2,298,082	0	(0	and reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of protected property related EDIT
287061 705.346	RL - Protected PP&E EDIT Amortization - CA	661,064	661,064	0	(0	amortization for return to California customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT
287062 705.347	RL - Protected PP&E EDIT Amortization - ID	1,634,632	1,634,632	0	(0	amortization for return to Idaho customers pursuant to regulatory order. Regulatory liability established to record the deferral of protected property related EDIT
287064 705.349	RL - Protected PP&E EDIT Amortization - UT	17.065.239	17,065,239	0		0	amortization for return to Utah customers pursuant to regulatory order.
207004 700.049	The Troubled France EDIT Parioritzation - 01	11,000,209	17,003,235	U			Regulatory liability established to record the deferral of protected property related EDIT
287065 705.350	RL - Protected PP&E EDIT Amortization - WA	3,924,768	3,924,768	0	(0	amortization for return to Washington customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT
287066 705.351	RL - Protected PP&E EDIT Amortization - WY	8,912,729	8,912,729	0	(0	amortization for return to Wyoming customers pursuant to regulatory order.
							Regulatory liability established to defer California's portion of protected property related EDIT
287111 705.287	RL - Protected PP&E EDIT - CA	8 442 608	8 442 608	0		0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
20/111 /03.20/	NE-TIOROGOUTT GE EDIT " OA	0,442,000	0,442,000	U		, U	JJ /0 tU Z 1 /0.

						Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded
287112	705.288 RL - Protected PP&E EDIT - ID	21,413,484	21,413,484	0		as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%
20/112	705.200 RL - Plotected PP&E EDIT - ID	21,413,404	21,413,404	U	0 0	Regulatory liability established to defer Oregon's portion of protected property related EDIT
						recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287113	705.289 RL - Protected PP&E EDIT - OR	93,999,686	93,999,686	0	0 0	35% to 21%.
						Regulatory liability established to defer Washington's portion of protected property related EDIT
287114	705.290 RL - Protected PP&E EDIT - WA	23,003,360	23,003,360	0		recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
20/114	703.250 NE - Flotecieu FF &E EDIT - WA	23,003,300	23,003,300	0	0 0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT
						recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287115	705.291 RL - Protected PP&E EDIT - WY	53,333,824	53,333,824	0	0 0	35% to 21%.
						Regulatory liability established to defer Utah's portion of protected property related EDIT recorded
287116	705 292 RI - Protected PP&F FDIT - UT	165.384.067	165.384.067			as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
28/116	705.292 RL - Protected PP&E EDIT - UT	105,384,067	165,384,067	U	0 0	21%. Regulatory liability established to defer California's portion of non-protected property related EDIT
						recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287121	705.294 RL - Non Protected PP&E EDIT- CA	723,151	723,151	0	0 0	35% to 21%.
						Regulatory liability established to defer Idaho's portion of non-protected property related EDIT
						recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287122	705.295 RL - Non Protected PP&E EDIT- ID	194,245	194,245	0	0 0	35% to 21%.
						Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate
287124	705.296 RL - Non Protected PP&E EDIT- WA	6 444 284	6,444,284	0	0 0	from 35% to 21%.
207 121	700.200 NE NONTROCOCCUT GE EDIT WY	0,111,201	0,111,201	•		Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT
						recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287125	705.297 RL - Non Protected PP&E EDIT- WY	13,062,075	13,062,075	0	0 0	35% to 21%.
287176	705.412 RL - Cholla Decommissioning - OR	2,257,941	2,257,941	0		Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177	705.413 RL - Cholla Decommissioning - UT	5,026,684	5,026,684	U	0 0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant. Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated
287184	705.605 RL OR Clean Fuels Program	608,482	608,482	0	0	entities, to be used to fund programs that benefit Oregon customers.
207 104	100.000 The one official Flogram	000,402	000,402	· ·	0	A regulatory liability with respect to the excess deferred income taxes associated with the effects of
						flow through from PP&E book/tax differences and other deferred items that do not have current
287188	100.121 RL Income Tax Property Flowthru	(62,227,765)	(62,227,765)	0	0 0	provision impacts.
						Regulatory liability established to account for the deferral of protected property-related EDIT for
287190	100.122 RL Income Tax Property Flowthru - PMI	1,071,308	1,071,308	0	0 0	PMI's portion of Bridger Coal Company fixed assets
						A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the
287191	705.280 RL Non-Property EDIT - CA	190,782	190.782	0	0	the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
20/131	100.200 NE NOIS TOPOTY EDIT - ON	130,702	150,702	•		A regulatory liability established with respect to the excess deferred income taxes associated with
						the non-property accumulated deferred income taxes allocable to Idaho resulting from the change
287192	705.281 RL Non-Property EDIT - ID	23,575	23,575	0	0 0	in the income tax rate.
						A regulatory liability established with respect to the excess deferred income taxes associated with
						the non-property accumulated deferred income taxes allocable to Washington resulting from the
287195	705.284 RL Non-Property EDIT - WA	326,187	326,187	0	0 0	change in the income tax rate.
						A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the
287196	705.285 RL Non-Property EDIT - WY	459.649	459.649	0	0 0	change in the income tax rate.
207 100	700.200 NE Non Topolly EST WY	100,010	100,010			A regulatory liability used to track future revenue associated with recoverable post-retirement
287198	320.279 RL FAS 158 Post-Retirement	2,662,212	2,662,212	0	0 0	welfare expenses.
						A regulatory liability with respect to the Washington decoupling mechanism.
287200	705.267 RL WA Decoupling Mechanism	493,787	493,787	0	0 0	
						Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all
287206	415.710 RL - WA Accelerated Depreciation	12,847,564	12,847,564	0	0 0	units at the Jim Bridger Plant and Colstrip Unit 4.
207200	THE	12,011,001	12,017,001	•		Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities
						(ESA collections from California offset by ESA program expenditures incurred) in a regulatory
287209	705.266 RL - Energy Savings Assistance (ESA) - CA	184,253	184,253	0	0 0	liability balancing account for California.
						Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to
007040	705.045 DI OB Disset Assess 5 Ve Ost 4 set	1,971,636	1,971,636			implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and
287212	705.245 RL - OR Direct Access 5 Yr Opt out	1,971,636	1,971,636	U	0 0	leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho
						customers from BPA (Bonneville Power Administration) under the Northwest Power Act where
287213	425.381 RL - BPA Balance Act - ID	331,664	331,664	0	0 0	qualifying customers receive a credit to their bill.
						This account is created to record a contra regulatory liability for Washington's share of the ARO
						regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this
287225	605.103 ARO/Regulatory Difference - Trojan - WA	7,769	7,769	0	0 0	contra account is that substantially all Trojan - related costs were disallowed in Washington;
287227	705.531 RL UT Solar Feed-in Tariff - NC	4,841,255	4,841,255	0		Regulatory liability established to record UT solar Feed in Tariff.
287230 287231	705.521 RL WY Def NPC - Noncurrent 705.519 RL WA Def NPC - Noncurrent	144,235 6.036,640	144,235 6.036.640	0		Regulatory liability established to record WY Def NPC. Regulatory liability established to record WA Def NPC.
201231	100.018 INE WA DELINE'S - NUIRUITEIR	0,030,040	0,030,040	U	0 0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon
287233	705.515 RL OR Def NPC - Noncurrent	3,568,090	3,568,090	0	0 0	pursuant to an energy cost adjustment mechanism.
						This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and
						intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance
287235	705.711 RL CA Def NPC - Noncurrent	207,029	207,029	0	0 0	instead of a debit balance, or vice versa.
						This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance
287237	705.755 RL - Noncurrent Reclass-Other	173,514	173,514	0	0	intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
20.201		170,014	170,014		Ŭ 0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California
287238	705.420 RL - CA GHG Allowance Revenue	1,255,621	1,255,621	0	0 0	greenhouse gas pollution emission allowances .
						Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered
287253	705.400 Reg Liab - OR Injuries & Damages Reserve	2,947,914	2,947,914			in excess of insurance claims incurred.
287257	705.453 Reg Liab - ID Property Insurance Reserve	246,666	246,666		0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered
287258	705.453 Reg Liab - ID Property Insurance Reserve 705.454 Reg Liab - UT Property Insurance Reserve	618,034	618,034	0	0	in excess of insurance claims incurred. Regulatory liability used to record the Utah allocation of storm-related property damage recovered
201230	100.707 109 Liab - 01 Floperty insulative neserve	010,034	010,034	U	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage
287259	705.455 RL - Property Insurance Reserve - WY	182,821	182,821	0	0 0	recovered in excess of insurance claims incurred.
287262	100.100 RL ITC	216,878	216,878	0	0 0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
						Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax
287268	415.706 RL - 50% Bonus Tax Depreciation - WY	79,333	79,333	0	0 0	depreciation.

					Device the life of the second
					Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received
287271 705.336 RL - Sale of RECs - UT	407,714	407,714	0	0	0 by the Company. Regulatory Liability established to track the difference between REC revenue included in rates an
287272 705.337 RL - Sale of RECs - WY	46,788	46,788	0	0	Wyoming's allocation of the actual REC revenue received by the Company.
					Regulatory Liability established to track the difference between REC revenue included in rates and
287274 705.261 RL - Sale of RECs - OR	31,065	31,065	0	0	Oregon's allocation of the actual REC revenue received by the Company.
287284 610.147 Reg Liability-Other - Balance Reclass	1,775,948 916,940	1,775,948	0	0	O Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Regulatory liability established to record the Oregon Energy Conservation Charge and related
287299 705.265 RL - OR Energy Conservation Charge	916,940	916,940	U	U	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances,
287304 610.146 OR Reg Asset/Liab Cons	(110,107)	(110,107)	0	0	0 which are then amortized into book income per approved rate order or tariff.
					Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset
287312 105.402 ARO Reg Liabilities	23,158,861	23,158,861	0	0	0 retirement obligations.
					Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where
287316 715.720 Reg Liability - BPA Balancing Account - WA	78,080	78,080	0	0	0 qualifying customers receive a credit to their bill.
× , ×				-	Regulatory liability established for flow-through accounting of income taxes required by the state of
287374 100.105 Income Tax WA Flow-through	1,394,941	1,394,941	0	0	0 Washington on certain non-property related temporary book-tax differences.
287389 610.145 RL- DSM Balance	960,769	960,769	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	149,487	149,487	0	0	Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
201410 100.241 NE-Allemante Nate for Energy Hogiani - OANE - OA	143,407	145,407	· ·		Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
					representing future reclamation costs associated with the decommissioning of the Trojan Nuclear
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,291,592	1,291,592	0	0	Plant that are in excess of those approved for recovery by regulatory authorities.
287445 610.142 RL - UT Home Energy LifeLine	437,540	437,540	0	0	Regulatory liability established to record revenues received from customers which are then grante
207445 610.142 RL - 01 Hollie Ellergy LifeLife	437,540	437,340	U	0	0 to qualifying low income recipients through bill credits. Regulatory liability established to record revenues received from customers which are then grante
287453 610.143 RL - WA Low Energy Program	(441,017)	(441,017)	0	0	0 to qualifying low income recipients through bill credits.
	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	()			Regulatory liability established to record revenues received from customers participating in the
					company's Blue Sky renewable energy program, which are then used to purchase renewable
287473 705.270 RL - Blue Sky Program OR	576,854	576,854	0	0	0 energy certificates.
					Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable
287474 705.271 RL - Blue Sky Program WA	144.619	144.619	0	0	0 energy certificates
, <u>, , , , , , , , , , , , , , , , , , </u>	***	7			Regulatory liability established to record revenues received from customers participating in the
					company's Blue Sky renewable energy program, which are then used to purchase renewable
287475 705.272 RL - Blue Sky Program CA	59,397	59,397	0	0	Olenergy certificates. Regulatory liability established to record revenues received from customers participating in the
					company's Blue Sky renewable energy program, which are then used to purchase renewable
87476 705.273 RL - Blue Sky Program UT	1,752,102	1,752,102	0	0	onergy certificates.
, ,					Regulatory liability established to record revenues received from customers participating in the
					company's Blue Sky renewable energy program, which are then used to purchase renewable
287477 705.274 RL - Blue Sky Program ID	30,111	30,111	0	0	0 energy certificates.
					Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable
287478 705.275 RL - Blue Sky Program WY	188,821	188,821	0	0	0 energy certificates.
, ,					Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depreciation Decrease - OR	1,951,039	1,951,039	0	0	0 due to the implementation of new rates on January 1, 2014.
tate Carryforwards 287280 DTA State Charitable Contribution Limit	163,970	163,970	0	0	Charitable contribution carryforward for state income tax purposes.
287437 DTA State Charlable Contribution Limit 287437 DTA Net Operating Loss Carryforward-State	67,160,666	67,160,666	0	0	O State net operating loss carryforward for income tax purposes.
					Federal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA Federal Detriment of State NOL	(14,138,174)	(14,138,174)	0	0	0 carryforward.
287371 DTA 930.100 Oregon BETC Credits 287491 DTA BETC Purchased Credits	902,107 653.588	902,107 653,588	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Oregon state income tax credit carryforward.
287497 DTA BETC Purchased Gain	146,441	146,441	ŏ	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494 DTA Idaho ITC Carryforward	17,327,170	17,327,170	0	0	Idaho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward	260,437	260,437	0	0	Colorado state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward	271,106	271,106	0	0	California state income tax credit carryforward.
ss Contingencies 287341 910.530 Injuries & Damages Accrual - Cash Basis	63,013,313	63,013,313	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
	30,010,010	00,010,010		-	Insurance reserve established to accrue an estimate of the potential insurance receipts related to
287970 415.815 Insurance Reserve	(28,336,057)	(28,336,057)	0	0	0 claims for injuries & damages expense.
set Retirement Obligations					
287339 105.400 FAS 143 ARO Liability her Deferred Assets:	64,400,058	64,400,058	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
nei Deletted Assets.					Deferred tax account for difference between recognized vs. realized gains in compensation plan
287215 910.936 Realized G/L Trading Sec	43,521	0	0	0 43,5	21 investments.
					Regulatory liability used to record the California allocation of storm-related property damage
187754 705.450 Reg Liability - Property Insurance Reserve - CA	115,912	115,912	0	0	0 recovered in excess of insurance claims incurred.
87100 Valuation Allowance for State Credit DTA	(12,145,909)	(12,145,909)	0	0	O Valuation allowance against state income tax credits that may not be realized before they expire. Accrual for additional remediation and/or clean up costs related to the Klamath damper the
					Klamath Settlement.
287179 910.535 Klamath Settlement Obligation	8.113.578	8.113.578	0	0	0
187179 910.535 Klamath Settlement Obligation 187181 205.201 Inventory Reserve - Cholia Unit 4	8,113,578 1,501,308	8,113,578 1,501,308	0	0	0 Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure
287181 205.201 Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	0	0	Liability account established to record liquidated damages payable to Peabody Coal due the
287181 205.201 Inventory Reserve - Cholla Unit 4			0	0 0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020.
287181 205.201 Inventory Reserve - Cholla Unit 4 287182 505.105 Liquidated Damages - Cholla Unit 4	1,501,308 4,820,466	1,501,308 4,820,466	0	0	Liability account established to record liquidated damages payable to Peabody Coal due the 0 announced closure of Cholla Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under AS
287181 205.201 Inventory Reserve - Cholla Unit 4 287182 505.105 Liquidated Damages - Cholla Unit 4	1,501,308	1,501,308	0 0	0 0 0	Liability account established to record liquidated damages payable to Peabody Coal due the 0 announced closure of Cholia Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under AS 0 842.
287181 205.201 Inventory Reserve - Cholla Unit 4 287182 505.105 Liquidated Damages - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease)	1,501,308 4,820,466 2,673,016	1,501,308 4,820,466 2,673,016	0 0 0	0 0 0	Liability account established to record liquidated damages payable to Peabody Coal due the 0 announced closure of Cholla Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under AS 0 842. Accrued liability established to reserve for accounts receivable for which collection is not expecte and for which the accumulated deferred income tax liability is expected to be reversed upon audit
287181 205.201 Inventory Reserve - Cholla Unit 4 287182 505.105 Liquidated Damages - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt	1,501,308 4,820,466 2,673,016 (40,763)	1,501,308 4,820,466 2,673,016 (40,763)	0 0 0 0	0 0 0 0	Liability account established to record liquidated damages payable to Peabody Coal due the 0 announced closure of Cholla Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under A: 0.842: Accrued liability established to reserve for accounts receivable for which collection is not expecte and for which the accumulated deferred income tax liability is expected to be reversed upon audit 0 by the Internal Revenue Service.
287181 205.201 Inventory Reserve - Cholla Unit 4 287182 505.105 Liquidated Damages - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other	1,501,308 4,820,466 2,673,016 (40,763) 350,057	1,501,308 4,820,466 2,673,016 (40,763) 350,057	0 0 0	0 0 0	Liability account established to record liquidated damages payable to Peabody Coal due the 0 announced closure of Cholla Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under A: 0 842. Accrued liability established to reserve for accounts receivable for which collection is not expecte and for which the accumulated deferred income tax liability is expected to be reversed upon audi 0 by the Internal Revenue Service. Oladvanced payments recognized for tax and not for book.
287181 205.201 Inventory Reserve - Cholla Unit 4 287182 505.105 Liquidated Damages - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287214 91.0245 Contra Receivable Joint Owners	1,501,308 4,820,466 2,673,016 (40,763) 350,057 70,462	1,501,308 4,820,466 2,673,016 (40,763) 350,057 70,462	0 0 0 0 0	0 0 0 0	Liability account established to record liquidated damages payable to Peabody Coal due the 0 announced closure of Cholla Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under AS 0 842. Accrued liability established to reserve for accounts receivable for which collection is not expecte and for which the accumulated deferred income tax liability is expected to be reversed upon audit 0 by the Internal Revenue Service. 0 Advanced payments recognized for tax and not for book. 0 Reserve against receivable due from joint owners.
287181 205.201 Inventory Reserve - Cholla Unit 4 287182 505.105 Liquidated Damages - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other	1,501,308 4,820,466 2,673,016 (40,763) 350,057 70,462 1,697,901	1,501,308 4,820,466 2,673,016 (40,763) 350,057	0 0 0 0 0 0 0	0 0 0 0	Liability account established to record liquidated damages payable to Peabody Coal due the 0 announced closure of Cholla Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under AS 0 842. Accrued liability established to reserve for accounts receivable for which collection is not expecte and for which the accumulated deferred income tax liability is expected to be reversed upon audit 0 by the Internal Revenue Service. 0 Advanced payments recognized for tax and not for book. 0 Reserve against receivable due from joint owners. 0 Accrued final reclamation expenditures for the Trapper mine.
287181 205.201 Inventory Reserve - Cholla Unit 4 287182 505.105 Liquidated Damages - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287214 91.0245 Contra Receivable Joint Owners	1,501,308 4,820,466 2,673,016 (40,763) 350,057 70,462	1,501,308 4,820,466 2,673,016 (40,763) 350,057 70,462	0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	Liability account established to record liquidated damages payable to Peabody Coal due the 0 announced closure of Cholla Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under AS 0 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit 0 by the Internal Revenue Service. 0 Advanced payments recognized for tax and not for book. 0 Reserve against receivable due from joint owners. 0 Accrued final reclamation expenditures for the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income 1 tax purposes.
287181 205.201 Inventory Reserve - Cholla Unit 4 287182 505.105 Liquidated Damages - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Receivable Joint Owners 287219 715.810 Chehalis Mitigation Obligation	1,501,308 4,820,466 2,673,016 (40,763) 350,067 70,462 1,697,901 57,874	1,501,308 4,820,466 2,673,016 (40,763) 350,057 70,462 1,697,901 57,874	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	announced closure of Cholla Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under AS 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit 0 by the Internal Revenue Service of Advanced yayments recognized for tax and not for book. Reserve against receivable due from joint owners. Accrued final reclamation expenditures for the Trapper mine. Accrued iiabilities related to the purchase of the Chehalis plant not currently deductible for income 0 lax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and othe Regulated environmental remediation costs required at various abandoned/closed mines and other.
287181 205.201 Inventory Reserve - Cholla Unit 4 287182 505.105 Liquidated Damages - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Receivable Joint Owners 287216 605.715 Trapper Mine Contract Obligation	1,501,308 4,820,466 2,673,016 (40,763) 350,057 70,462 1,697,901	1,501,308 4,820,466 2,673,016 (40,763) 350,057 70,462 1,697,901	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	Liability account established to record liquidated damages payable to Peabody Coal due the 0 announced closure of Cholla Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under AS 0.842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit 0 by the Internal Revenue Service. 0. Advanced payments recoipaized for tax and not for book. 0. Reserve against receivable due from joint owners. 0. Accrued final reclamation expenditures for the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income 0 lax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and oth 0 work sites.
287181 205.201 Inventory Reserve - Cholla Unit 4 287182 505.105 Liquidated Damages - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Receivable Joint Owners 287216 605.715 Trapper Mine Contract Obligation 287219 715.810 Chehalis Mitigation Obligation	1,501,308 4,820,466 2,673,016 (40,763) 350,067 70,462 1,697,901 57,874	1,501,308 4,820,466 2,673,016 (40,763) 350,057 70,462 1,697,901 57,874	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	Liability account established to record liquidated damages payable to Peabody Coal due the o announced closure of Cholla Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under AS 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. O Advanced payments recognized for tax and not for book. O Reserve against receivable due from joint owners. O Accrued final reclamation expenditures for the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income lax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other

<u></u>					
000000					Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab	272,073	272,073	U		0 enhancement.
					Accrued liability used to signing bonuses from credit card providers that are deferred until such
					time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to
287297 505.155 Deferred Revenue	3,457	3,457	0		0 the credits.
					The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of
287298 205.210 ERC Impairment Reserve	501,567	501,567	0	C	0 emission reduction credit.
287321 100.100 ITC	814,433	814,433	0	C	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
					Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over
287337 715.105 MCI F.O.G. Wire Lease	137,426	137,426	0	C	0 the annual service agreement period.
					Accrued liability for refundable cash deposits received from customers who wish to reserve
					transmission line services. These deposits are fully refundable. The deposits are recognized as
287338 415.110 Transmission Service Deposit	165.361	0	165,361	C	0 income when the service contract is fulfilled.
					Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340 220.100 Bad Debts Allowance - Cash Basis	4.598.991	4.598.991	0	C	ol '
287354 505.150 Miscellaneous Current & Accrued Liability	638,793	638,793	0	C	Miscellaneous accrued liabilities related to PacifiCorp.
287370 425.215 Unearned Joint Use Pole Contract Revenue	735,742	735,742	0	Č	Accrued liability for prepaid rents on company owned utility poles.
					Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391 425.320 N Umpqua Settlement Agreement	5 526 104	5 526 104	0	C	0 enhancement
	3,123,13	5,5-5,1.5		•	Accrued liability associated with the acceptance of the Bear River FERC license for various
287392 425.120 Bear River Settlement Agreement	4.112.909	4.112.909	0	C	0 settlement obligations.
	,,=,	.,,		•	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393 425.110 Tenant Lease Allowances	22.911	22.911	0	C	0 be amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	449,676	449,676	0	(Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417 605.710 Reverse Accrued Final Reclamation	655,590	655,590	0	(Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430 505.125 Accrued Royalties	3,530,502	3,530,502	0	(Accrued liability for royalty payments to the Mineral Management Service on coal production.
	3,000,000	0,000,000			Deferred tax account represents the difference between book income capitalized to inventory and
287482 205.025 Fuel Cost Adjustment	1.653.301	1.653.301	0	C	0 taxable income from Bridger coal.
287807 Non-curr def fed tax cor ben of int	295,790	295,790	0	0	Non-current federal benefit of interest on corrections
287817 Non-curr def fed unc tax pos ben of int	(10.285)	(10,285)	0	Č	0 Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int	63.946	63.946	0	Č	Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	(2,221)	(2,221)	0		0 Non-current state benefit of interest on uncertain positions.
Rounding	(4)	(4)	0	C	0
Subtotal - p234	777,003,313	745,994,607	165,361	C	30,843,345
Less FASB 109 Above if not separately removed	(58,730,205)	(58,730,205)	0	Č	
Less FASB 106 Above if not separately removed	2.340.890	(20,700,200)	0		2.340.890
Total	833,392,628	804,724,812	165,361		28.502.455
I Olai	033,352,020	004,724,012	100,001		20,002,400

- Instructions for Account 190:

 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to 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

A	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(152,581,995)	(152,581,995)	0	(Depreciation on pollution control facilities.
Rounding	0	0	0	0	0	
Subtotal - p275	(152,581,995)	(152,581,995)	0	0	0	
Less FASB 109 Above if not separately removed	0	0	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(152,581,995)	(152,581,995)	0	0	0	

- 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
- 4. ADIT inclins related to labor alon to inclosing a go are included in Column 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	С	D	E	F	$oldsymbol{G}$
		Gas, Prod,				
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 282						
						Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code
287605 105.147 §1031 Exchange	(111,999)	(111,999)	0	0		0 Section 1031, otherwise knows as a "like-kind exchange."
287599 105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,267,298)	(4,267,298)	0	0		0 Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
						Book-tax difference for the capitalization and depreciation of legal fees associated with the re-
287766 610.101 Amortization NOPAs 99-00 RAR	46,214	46,214	0	0		Ulicensing of specific hydro generation facilities.

						1		
287610	105.403	ARO Removal Costs	(25,568,359)	(25,568,359)	0	0	C	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	201,983,790	201,983,790	0	0	(Book-tax basis difference for the capitalization of interest for income tax purposes. Book-tax basis difference for the capitalization of interest for income tax purposes specifically
287704	105 142	Basis Intangible Difference	(928,644)	0	0	(928,644)		
287605	105.145	Book Depreciation	2.889.388.103	2.889.388.103	0	(920,044)		related to hydro-relicensing costs transferred to plant-in-service. Book-tax difference for book depreciation.
287605		Book Fixed Asset Gain/Loss	14.527.147	14.527.147	0	0		Book-tax difference related to land sales.
207000	100.110	Book Finda Flood Gallije Coo	11,027,111	11,021,111				Book-tax basis difference related to test energy revenues which are received/earned for power
287605	105.146	Capitalization of Test Energy	5,063,745	5,063,745	0	0	0	produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(21,919,053)	(21,919,053)	0	0	(Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	25,858,104	25,858,104	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
								Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	(
287605		Direct Assignment: Transmission Fixed Assets	0	771,672,111	(771,672,111)	0		PowerTax Report #257: Transmission Book Allocation Group.
287605		Direct Assignment: Intangible Fixed Assets	0	32,883,039	0	0	(32,883,039)	PowerTax Report #257: Intangible Book Allocation Group.
287605		Direct Assignment: General Fixed Assets	0	114,761,204	0	0	(114,761,204)	PowerTax Report #257: General Book Allocation Group.
								Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,874)	(57,874)	0	0	0	tax purposes.
								Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(117,740)	(117,740)	0	0	(
287605	105.130	Contribution in Aid of Construction	300,447,999	300,447,999	0	0	(Book-tax basis difference related to contributions in aid of construction.
								Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
287605	105.175	Cost of Removal	(228,434,159)	(228,434,159)	0	0		book purposes and are deductible for income tax purposes in the year paid and incurred.
								PacifiCorp will open a customer work order for construction of a capital project and capitalize
								various costs incurred on these utility-related projects (i.e., generation facilities, transmission and
								distribution facilities, mining operations and corporate operations) for book purposes. Projects with
								less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects
								with capitalized costs are analyzed for potential recovery. For the amounts not expected to be
287224	145.030	CWIP Reserve	2,290,138	2,290,138	0	0		recovered, a reserve is established. CWIP Reserve.
								Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
0075	105	D LLASUDO		4400				purposes, and the Internal Revenue Code requires a different formula related to the capitalization
287605	105.141	Debt AFUDC	(183,760,341)	(183,760,341)	0	0	(interest on debt.
								Deferred tax balance associated with the protected property-related excess deferred income tax
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(3,285,976)	(3,285,976)	0	0	(balances for PMI's portion of Bridger Coal Company's fixed assets.
		· · · · · · · · · · · · · · · · · · ·						Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
								that have been previously been paid by customers at a tax rate higher than the current tax rate an
								are probable of being refunded as the temporary book-tax differences reverse and the amount of
								tax benefits associated with fixed assets that have previously been flowed through to customers
								and are probable of recovery as the temporary book-tax differences reverse and result in higher
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(47,942,614)	(47,942,614)	0	0	C	taxable income as compared to book income.
								Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
								purposes, and the Internal Revenue Code requires a different formula related to the capitalization
287605	105.139	Equity AFUDC	(121,923,733)	(121,923,733)	0	0	0	interest on debt.
								PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928			(3,372,503)	(3,372,503)	0	0	C	North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,010,657,579)	(5,010,657,579)	0	0	(Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(92,042,835)	(92,042,835)	0	0	(book-tax difference related to the disposition of capital assets.
								Tax adjustment to account for the difference between federal and state depreciation methodologie
287605	105.129	Fixed Assets - State Modifications	19,536,031	0	0	19,536,031	(primarily resulting from states that have not adopted bonus depreciation.
								Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductib
287605		Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	(in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(253,754,340)	(253,754,340)	0	0	C	Regulatory liability related to removal costs.
						_	_	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to
286605	105.136	PP&E FIN 48 Balances	(383,923)	(383,923)	U	0		be reversed upon audit by the Internal Revenue Service.
								Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
		205.0 4742.4 4		(2.240.244				developed software which are deductible in the period paid and incurred for income tax purposes.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0		These costs are capitalized for book purposes. Regulatory asset established to account for the cumulative GAAP to FERC timing difference in
								Regulatory asset established to account for the cumulative GAAP to FERC timing difference in
								depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight lin
								over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of
		D. 1	(0.44.074)	(0.44.074)				the lease payment less accrued lease interest.
286914	415.525	RA - Lease Depreciation - Timing Difference	(241,671)	(241,671)	0	0		Design over installed extension. The prejects are smalled to the 000/
								PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
207025	100 110	DA Color ITC Bools Adi. Fixed Assets	(281.955)	(004.055)				(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore
287605	100.110	RA- Solar ITC Basis Adj Fixed Assets	(281,955)	(281,955)	0	0		creating basis differences between book basis and tax basis for the solar arrays.
207005	10E 100	Declare to \$4004.9 4002 Evahence Nermalization Add. Consul Final Assets	400.055				400.055	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	180,057	0	0	0	180,057	income tax normalization rules. Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
207605	10E 100	Declare to \$1021 \$1022 Evahones Nermelization Adi. Transmission	4,087,239	_	4.087.239	^		
287605	105.160	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	4,087,239	0	4,087,239	0		income tax normalization rules.
207605	105 121	Regions to Pollution Control Excilition Depreciation	152,581,995	152,581,995		^		Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605	105.131	Reclass to Pollution Control Facilities Depreciation	152,581,995	102,581,995	0	0		account 281. Book-tax basis difference related to relocation reimbursements, which depending on whether or no
287605	105 140	Poimburcoments	23,192,964	23,192,964	0	0		the benefit of the relocation is for the benefit of the general public may or may not be taxable and
20/005	105.140	Reimbursements	23,192,964	23,192,964	0	0		depreciable for income tax purposes. Book-tax basis difference for expenditures which are capitalized and depreciation for book purpose
287605	105 122	Repairs Deduction	(456.564.700)	(456.564.700)	0	0		and for income tax purposes are deductible in the period they are paid and incurred.
201003	100.122	Nopalis Deduction	(430,304,700)	(400,004,700)	U	U		This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's
								decomplesioning account that was directed to be a regulatory reach nor the Ideba account
207224	415.022	PL Centre Carbon Decommissioning ID	(298.254)	(298.254)		^		decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate
287221	410.933	RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0		order/stipulation (Docket PAC-E-13-04). Regulatory liability established to account for the deferral of protected property-related EDIT for
287189	100 100	PL Effects of Potomoking Fixed Accets PMI Feet Only	3,285,976	3,285,976	_	^		
201 189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	3,285,976	3,285,976	0	0		PMI's portion of Bridger Coal Company fixed assets
								Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
287187	100 121	PL Effects of Patemoking Fixed Access	(190.868.502)	(190.868.502)		^		that have been previously been paid by customers at a tax rate higher than the current tax rate an
287313		RL - Effects of Ratemaking - Fixed Assets RL - Non-ARO Liability	(190,868,502) 253,754,340	(190,868,502) 253,754,340	0	0		are probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs.
20/313	105.450	INC - NOR-AND EIRDING	253,754,340	203,754,340	0	0		Regulatory liability related to removal costs. Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915	125 155	ROU Asset (Operating Lease)	(2.685.664)	(2,685,664)	0	0		R42.
200913	420.100	NOO massi (operating Lease)	(2,000,004)	(2,000,004)	U	U		JUTZ.

287605	105 123	Sec. 481a Adjustment - Repair Deduction	(157.570.922)	(157.570.922)	0	0		Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
201000	100.120	Oct. 40 ta Adjustificiti - Repair Deduction	(107,070,322)	(101,010,022)	•		•	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
								arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287605	105.116	Solar ITC Basis Adjustment	(23,245)	(23,245)	0	0	0	between book basis and tax basis for the solar arrays.
								Book-tax difference related to different methods for computing deductible periodic depletion for
287771	110.205	Tax Depletion-SRC	139,294	139,294	0	0	0	book and tax purposes.
		·						Book-tax difference related to relicensing cost for Klamath Dam.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	
	Rounding		12	12	0	0	0	
Subtotal - p	275		(2,908,481,325)	(2,012,039,654)	(767,584,872)	18,607,387	(147,464,186)	
Less FASB	109 Above if	not separately removed	(187,582,526)	(187,582,526)	0	0	0	
Less FASB	106 Above if	not separately removed	0	0	0	0	0	
Total			(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	

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 babor and not in Columns C & D are included in Column E

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

PacifiCorp

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

A	В	С	D	E	F	G
		Gas, Prod,				
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 283						
FERC 283 - Regulatory Assets						
287849 415.424 Contra RA - Deer Creek Abandonment	29,360,874	29,360,874	0	0		Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841 415.411 Contra RA - Deer Creek Abandonment - CA	635,747	635,747	0	0		Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Creek Abandonment - ID	610,197	610,197	0	0		Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR	2,768,116	2,768,116	0	0		Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844 415.414 Contra RA - Deer Creek Abandonment - UT	227,086	227,086	0	0		Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA	2,521,714	2,521,714	0	0		Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846 415.416 Contra RA - Deer Creek Abandonment - WY	812,598	812,598	0	0		Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
						Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
287850 415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	0	0		pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
						Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the
				_		UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855 415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0		0 disposition.
OCCORD ALE TOO CONTROL DA Challe HA Classes OF	186.067	400.007				Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286925 415.728 Contra RA - Cholla U4 Closure OR	186,067	186,067	U	0		0 Cholla U4 Regulatory asset - OR.
286926 415.729 Contra RA - Cholla U4 Closure UT	314.591	314.591				Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - UT.
200920 415.729 CONTRA RA - CHOILE OF CHOILE OF	314,591	314,591	U	U		Contra regulatory asset - U1. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	556.306	556,306				0 Cholla U4 Regulatory asset - WA/FERC.
200921 415.751 Contra RA - Cholia 04 Closure WA/FERC	550,500	550,500	U	U		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286927 415 730 Contra RA - Cholla U4 Closure WY	104 574	104.574	0	0		0 Cholla U4 Regulatory asset - WY.
200927 415.750 CONTRA IVA = CHOILA U4 CHOSUITE WT	104,374	104,574		U		Regulatory asset established for the State of Oregon's undepreciated NBV for old meters replaced
286930 415.426 RA - 2020 GRC - Meters Replaced by AMI - OR	(3.964.990)	(3.964.990)	0	0		0 by AMI to be amortized over 10 years.
THE TEXT DESCRIPTION OF THE PROPERTY OF THE PR	(0,00,1,000)	(0,001,000)	•			Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642 105.401 RA - ARO	(61.990.559)	(61,990,559)	0	0		0 retirement obligations.
	(, , , , , , , , , , , , , , , , , , ,					Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying
						customers, such as those who meet specified reductions in energy use during peak hours, are
287911 415.699 RA - BPA Balancing Account - OR	(1,919,561)	(1,919,561)	0	0		0 rewarded with a credit to their bill. Moved from 2014 account 137332.
						Balancing account to record the program costs for the conversion of master metered mobile home
287997 415.862 RA - CA Mobile Home Park Conversion	(54,489)	(54,489)	0	0		0 parks to direct utility service.
						Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287994 415.929 RA - Carbon Decommissioning - CA	(177,176)	(177,176)	0	0		directed in the California general rate order/stipulation.
						Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287935 415.936 RA - Carbon Plant Decomm/Inventory	(474,855)	(474,855)	0	0		0 inventory from decommissioning.
00000	40.70					Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	U	0		0 sales proceeds of inventory from decommissioning.
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301				Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and
200900 415.937 RA - Caliboti Piant Decontinumiventory - WA	00,301	00,301	U	U		sales proceeds of inventory from decommissioning. Regulatory asset established to record WY's share of the deferral of Carbon Plant's write off and
286899 415.939 RA - Carbon Plant Decomm/Inventory - WY	128.650	128.650	0	0		0 sales proceeds of inventory from decommissioning.
200099 410.909 IVA - Calibon Plant Decommuniversity - W1	120,030	120,000		U		Regulatory asset established to account for the estimate of recoverable amounts of depreciation
286931 415.724 RA - Cholla U4 - Tax Flowthrough	(232.431)	(232,431)	0	0		0 flowthrough related to the Cholla U4 closure.
200931 413.724 1VA = Cholia 04 = Tax Flowariough	(232,431)	(202,401)		0		Regulatory asset established to account for the estimate of recoverable amounts related to the
286920 415.725 RA - Cholla U4 Closure	(5,207,322)	(5,207,322)	0	0		0 Cholla U4 closure.
	(0,207,022)	(0,201,022)				Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286896 415.734 RA - Cholla Unrecovered Plant -CA	(1,113,454)	(1,113,454)	0	0		0
286898 415.736 RA - Cholla Unrecovered Plant -WY	(10.303.892)	(10.303.892)	0	0		Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
	(12,300,002)	(11,111,002)				Regulatory asset established to account for the deferral of costs related to the Oregon Community
286913 415.720 RA - Community Solar - OR	(340,216)	(340,216)	0	0		O Solar Program.
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(990,324)	(990,324)	0	0		Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
						Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(5,852,410)	(5,852,410)	0	0		0 pursuant to an energy cost adjustment mechanism.

								-
287882	415.876	RA - Deferred Excess NPC - OR - Noncurrent	(384,610)	(384,610)			0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
20,002	110.010	Total Bolonica Excessivity of Michiganism	(001,010)	(001,010)				Regulatory asset established for noncurrent portion of recoverable net power costs in Utah
207006	41E 07E	DA Deferred Freeze NDC LIT Nanourrent	(10,160,893)	(10,160,893)				pursuant to an energy cost adjustment clause.
287896	410.070	RA - Deferred Excess NPC - UT - Noncurrent	(10,160,693)	(10,100,093)	-		0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,704,435)	(1,704,435)	0	j	0 0	pursuant to a power costs adjustment mechanism.
287783	445 000	DA Deferred Independent Customer Fee LIT	173,514	173,514				Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
28//83	415.880	RA - Deferred Independent Evaluator Fee - UT	173,514	173,514	-	1	0 0	0 request for proposal for new generation. Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(9,355)	(9,355)	0	j	0 0	o request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(37.374)	(37,374)				Regulatory asset/liability established to record funding for qualifying intervenors that are collected of from customers through California rates.
28/5/0	415.701	RA - Delerred Intervenor Funding Grants - CA	(37,374)	(37,374)			0 0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(25,410)	(25,410)	0	J .	0 0	from customers through Idaho rates.
287640	415 690	RA - Deferred Intervenor Funding Grants - OR	(518,986)	(518,986)			0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected of from customers through Oregon rates.
207040	413.000	TVA - Deletted Intervenor Funding Grants - OK	(310,900)	(310,900)	, , , , , , , , , , , , , , , , , , ,		0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861	415.857	RA - Deferred Overburden Costs - ID	(124,318)	(124,318)	0)	0 0	0 regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(349,800)	(349,800)	c		0 0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a 0 regulatory order.
			(0.10)000)	(0.0,000)				Regulatory asset established to record costs incurred for demand side management which are
					1			amortized according to guidelines established by each state regulatory jurisdiction.
287614	430.100	RA - Demand Side Management - Noncurrent	(47,254,175)	(47,254,175)	c	i e	0 0	0
		•						Regulatory asset established to record Idaho's share of the deferral of increased depreciation due
287981	415.920	RA - Depreciation Increase - Idaho	37,005	37,005	0	1	0	0 to the implementation of new rates on January 1, 2014. Regulatory asset established to record Utah's share of the deferral of increased depreciation due
287982	415.921	RA - Depreciation Increase - Utah	(330,555)	(330,555)	C		0 0	to the implementation of new rates on January 1, 2014.
								Regulatory asset established to record Wyoming's share of the deferral of increased depreciation
287983 287576	415.922	RA - Depreciation Increase - Wyoming RA - DSM Balance Reclass	(1,141,557) (960,769)	(1,141,557)	0	4	0 0	due to the implementation of new rates on January 1, 2014. Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
20/3/0	430.110	RA - DSW Balance Reclass	(960,769)	(900,769)	-		0	Regulatory asset account established to defer costs related to the California Emergency Services
286929	415.841	RA - Emergency Service Program-Battery Storage - CA	152,215	152,215	0		0 0	Resiliency Programs.
								In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application
287840	415,410	RA - Energy West Mining	(68,829,223)	(68,829,223)	l c	1	0 0	with the applicable state commissions.
			1 1	, , , , ,				Regulatory asset established to record costs incurred for environmental clean-up, which are
287634	415.300	RA - Environmental Costs	(22,424,137)	(22,424,137)	0	1	0 0	0 amortized over a ten-year period for state regulatory purposes. Regulatory liability established for the portion of environmental remediation costs for which the
287591	415.301	RA - Environmental Costs - WA	567,207	567,207	C	i e	0 0	state of Washington does not allow deferred treatment.
287738	320.270	RA - FAS 158 Pension Liability	(105,617,137)	(105,617,137)	0	j	0 0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	220.200	RA - FAS 158 Post Retirement Liability	504,200	504,200			0	Regulatory asset established to track the recoverable expenses associated with post-retirement 0 benefits liability.
201135	320.200	TA-TAS 130 FOSt Netherite III Elability	304,200	304,200			0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation
286917	415.260	RA - Fire Risk Mitigation - CA	(3,396,997)	(3,396,997)	e e	j	0 0	Memorandum Account pursuant to Docket 19-05-042.
286933	445.055	RA - GHG Allocation - CA - Noncurrent	(390,628)	(390,628)				Regulatory asset established to record the purchase of California greenhouse gas pollution
286933	415.655	RA - GHG Allocation - CA - Noncurrent	(390,628)	(390,628)	-	1	0 0	0 emission allowances . Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597	415.703	RA - Goodnoe Hills Settlement - WY	(67,920)	(67,920)	e e	j	0 0	0 sustained at the Goodnoe Hills generating plant.
286905	415.530	RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	1	0 0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018. The book-tax difference resulting from this regulatory asset.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(2,006,416)	(2,006,416)	0	1	0 0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571	415.702	RA - Lake Side Settlement - WY	(179,752)	(179,752)	C	ار	0 0	0 sustained at the Lake Side generating plant.
								Regulatory asset established to record Wyoming's share of liquidating damages on outages at
287903	415.870	RA - Liquidation Damages - N2 - WY	(18,243)	(18,243)	d		0	Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 0 2013 Energy Cost Adjustment Mechanism (ECAM).
201303	410.073	104 - Elquidadon Damages - 142 - 141	(10,240)	(10,240)			•	SAP account used for financial statement presentation purposes to reclass the current and
]			noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result
287977 287919	415.885 425.105	RA - Noncurrent Reclass - Other RA - OR Asset Sale Gain GB - Noncurrent	(173,514) (472,387)	(173,514) (472,387)	0	1	0 0	0 in a credit balance. 0 Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
			(, , , , , , , , , , , , , , , , , , ,	111				Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon
286910	415.200	RA - OR Transportation Electrification Pilot	(608,674)	(608,674)	0	1	0 0	transportation electrification pilot programs.
286933	415 645	RA - Oregon OCAT Expense Deferral	(315,433)	(315,433)			0	Regulatory asset account established to record the difference between the amount of Oregon 0 Corporate Activity Tax incurred and the amount already recovered from customers.
287942		RA - Other - Balance Reclass	(1,775,948)	(315,433)			0	Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
201942	430.112	IVA - Outer - Editative Reciass	(1,775,948)	(1,775,948)	0		0	Regulatory asset established to recover California's portion of a pension settlement that occurred in
286928	415.833	RA - Pension Settlement - CA	(119,548)	(119,548)	0		0 0	0 2018.
207502	415 000	DA Dancies Cettlement IMA	(220,000)	(330,936)			0	Regulatory asset established to recover Washington's portion of a pension settlement that occurred
287583 287972		RA - Pension Settlement - WA RA - Post Employment Costs	(330,936) 959,580	(330,936)	0	į	0 959 580	0 in 2018. Regulatory asset established as an offset to the increase in post-employment obligations.
							230,000	Asset accrued for required debt, amortized for book purposes over the remaining life of the original
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(833,168)	(833,168)	0	4	0 0	0 issuance, or over the life of the new issuance if the original issuance was refinanced.
								Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was
								severely damaged by flooding and the related debris flow and is being removed rather than being
287864	415.852	RA - Powerdale Decommissioning - ID	(1,984)	(1,984)	0	1	0 0	0 repaired. Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's
287858	415.676	RA - Preferred Stock Redemption - WY	(22,435)	(22,435)	C		0 0	portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(65,102)	(65,102)	0	J	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(10,369)	(10,369)	0	4	0 0	Reg Asset established to record Washington's portion of stock redemption costs.
								Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(160,282)	(160,282)	0	j .	0 0	0
		DA Calay Food In Tayiff Defavoral OD Management	(4.405.757)				0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon 0 photovoltaic feed-in tariff program (Oregon House Bill 3039).
207074	115 000							
287871 287971		RA - Solar Feed-In Tariff Deferral - OR - Noncurrent RA - Solar Incentive Program - UT - Noncurrent	(1,405,757) (4,249,328)	(1,405,757) (4,249,328)	0	-	0 0	Regulatory asset established for the UT Solar incentive program costs.

287939 415.115 RA - Utah STEP Pilot Pr 287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol. 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other 287661 425.360 Hermiston Swap 287569 720.805 FAS 158 Funded Pensic 286909 720.815 FAS 158 Post-Retirement 286918 210.175 Prepaid - FSA O&M - Es 286919 210.170 Prepaid - FSA O&M - Es 287909 210.180 Prepaid Aircraft Mainten 287665 210.130 Prepaid Taxes - ID PUC 287665 210.130 Prepaid Taxes - Propert 287664 210.200 Prepaid Taxes - Propert 287664 210.200 Prepaid Taxes - Propert 287664 210.120 Prepaid Taxes - Propert 287665 210.130 Rogue River-Habitat Ent 287700 120.205 Trapper Mining Stock Be 287899 910.935 Def Comp Mark to Mark 287915 910.937 LTIP Mark to Mkt Gain/L 287965 415.836 Current Asset Frozen M 287492	e Reserve - OR ad Gain/Loss dion Asset ent Asset ast West ees mance C JC rty Tax FIN 48 JC Inhance Basis ket Gain/Loss - Income Statement Lloss WTM Credits - Non-Cash	(3,384,516) (4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004) (457,294) (69,425) (79,151) (49,913) (54,048) (88,939) (293,384) (5,115,741) (137,093) (73,388) (1,135,743) (369,250) (716,704) (2,729,473) (3,07,53) (365,071,741) (91,924) (93,9817)	0 0 (2,729,473) (30,753) (31) (356,437,832) (91,924)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	To record unrealized gains/losses from the long term incentive plan. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol- 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other 287661 425.360 Hermiston Swap 287661 425.360 Hermiston Swap 287669 720.805 FAS 158 Funded Pensic 286909 720.805 FAS 158 Funded Pensic 286919 210.175 Prepaid - FSA O&M - E 286919 210.170 Prepaid - FSA O&M - W 287669 210.180 Prepaid Aircraft Mainten 287909 210.195 Prepaid Surveyt Bond 287665 210.130 Prepaid Taxes - ID PUC 287664 210.200 Prepaid Taxes - Propert 286908 210.201 Prepaid Taxes - Propert 287664 210.100 Prepaid Taxes - Propert 287664 210.100 Prepaid Taxes - Propert 287664 210.100 Prepaid Taxes - Topert 287664 10.100 Prepaid Taxes - Topert 287665 10.130 Rogue River-Habitat End 287770 120.205 Trapper Mining Stock Ba 287899 910.935 Def Comp Mark to Mark 287915 910.937 LTIP Mark to Mkt Gain/L 287965 415.836 Current Asset Frozen M 287695 415.836 Current Asset Frozen M 287695 10.886 Propert Frozen M 287695 10.886 Propert Frozen M 287695 10.987 Frozen M 2	e Reserve - OR ad Gain/Loss dion Asset ent Asset ast West ees mance C JC rty Tax FIN 48 JC Inhance Basis ket Gain/Loss - Income Statement Lloss WTM Credits - Non-Cash	(657,828) (4,088,908) (10,423,467) (657,828) (2,0443,357) (4,205,004) (457,294) (69,425) (79,151) (49,913) (54,048) (88,939) (293,384) (5,115,741) (3,391,794) (764,742) (137,093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (309,250) (71,7093) (309,250) (71,7093) (309,250) (71,7093) (309,250) (71,7093) (309,250) (71,7093) (309,250) (71,7093) (309,250) (71,7093)	(4,088,908) (4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004) (457,294) (69,425) (79,151) (49,913) (54,048) (88,939) (293,384) 0 0 (764,742) (137,093) (73,388) (1,135,743)	0	(3,391,794) 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	enerating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. Represents the funded pension asset under FAS 158. The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158. Prepald account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities. Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities. Prepaid account established to record prepaid surety bond costs that will be amortized ratably over the period of roprepaid membership fees, amortized for book purposes over a period of 12 months or less. Regulatory asset established for prepaid aircraft maintenance costs. Prepaid account established be prepaid water rights and water fees. Moved from 2014 account 137511. Accrued f
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - W2 2017 Protocol- 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other 287661 425.360 Hermiston Swap 287669 720.805 FAS 158 Funded Pensic 286909 720.815 FAS 158 Post-Retirement 286918 210.175 Prepaid – FSA O&M - EW 287669 210.180 Prepaid FSA O&M - W 287669 210.180 Prepaid Membership Fe 287909 210.195 Prepaid Taxes - ID PUC 287665 210.130 Prepaid Taxes - Propert 287662 210.100 Prepaid Taxes - Propert 287664 210.200 Prepaid Taxes - Propert 287664 210.120 Prepaid Taxes	e Reserve - OR ad Gain/Loss dion Asset ent Asset East West dees mance C C JC try Tax FIN 48 JC Inhance lassis whete Gain/Loss - Income Statement Loss MTM	(4,088,908) (4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004) (457,294) (69,425) (79,151) (49,913) (54,048) (86,939) (293,384) (5,115,741) (764,742) (137,093) (73,388) (1,135,743) (369,250) (716,704) (2,729,473) (30,753) (30,753)	(4,088,908) (4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004) (457,294) (69,425) (79,151) (49,913) (54,048) (293,384) 0 0 (764,742) (137,093) (73,388) (1,135,743)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(3,391,794) 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	enerating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. Represents the funded pension asset under FAS 158. The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158. Prepald account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities. Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities. Prepaid account established to record prepaid surety bond costs that will be amortized ratably over the period of roprepaid membership fees, amortized for book purposes over a period of 12 months or less. Regulatory asset established for prepaid aircraft maintenance costs. Prepaid account established be prepaid water rights and water fees. Moved from 2014 account 137511. Accrued f
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287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other 425.360 Hermiston Swap 287699 720.805 FAS 158 Funded Pensic 286919 210.175 Prepaid - FSA 0&M - Ea 286919 210.170 Prepaid - FSA 0&M - W	e Reserve - OR ed Gain/Loss ion Asset ent Asset East West	(4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004) (457,294)	(4.088,908) (4.088,908) (10,423,467) (657,828) (2.045,357) (4.205,004) (457,294)	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	C C C C C C C C C C C C C C C C C C C	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. Represents the funded pension asset under FAS 158. Represents the funded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158. Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities. Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other FAS 158 Funded Pensic 287661 425.360 Hermiston Swap 287699 720.805 FAS 158 Funded Pensic 286909 720.815 FAS 158 Post-Retirement 286918 210.175 Prepaid - FSA O&M - Es	e Reserve - OR ed Gain/Loss sion Asset ent Asset East	(4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004)	(4.088,908) (10.423,467) (657,828) (2.045,357) (4.205,004)	0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. Represents the funded pension asset under FAS 158. The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158. Prepald account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other Hermiston Swap 287669 720.805 FAS 158 Funded Pensic 286909 720.815 FAS 158 Post-Retirement	e Reserve - OR ed Gain/Loss iion Asset ent Asset	(4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004)	(4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004)	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0	nemerating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by Pacificorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. Represents the funded pension asset under FAS 158. The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158. Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other Hermiston Swap 287661 425.360 Hermiston Swap 287699 720.805 FAS 158 Funded Pensic 286909 720.815 FAS 158 Post-Retirement	e Reserve - OR ed Gain/Loss iion Asset ent Asset	(4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004)	(4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004)	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. Represents the funded pension asset under FAS 158. Prepal daccount established to record prepaid operating and maintenance advance payments for
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other 425.960 Hermiston Swap 287569 720.805 FAS 158 Funded Pensic	e Reserve - OR ed Gain/Loss ion Asset	(4,088,908) (10,423,467) (657,828) (2,045,357)	(4,088,908) (10,423,467) (657,828) (2,045,357)	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. Represents the funded other Post-Employment Benefit Obligations (OPEB) asset, excluding
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other 287661 425.360 Hermiston Swap	e Reserve - OR ed Gain/Loss	(4,088,908) (10,423,467) (657,828)	(4,088,908) (10,423,467) (657,828)	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Ulah carrying charges to be recovered on Ulah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other 287661 425.360 Hermiston Swap	e Reserve - OR ed Gain/Loss	(4,088,908) (10,423,467) (657,828)	(4,088,908) (10,423,467) (657,828)	0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being semortized over the remaining life of the plant.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized	e Reserve - OR	0 (3,384,516) (4,088,908)	(3,384,516) (4,088,908)	0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM	e Reserve - OR	0 (3,384,516) (4,088,908)	(3,384,516) (4,088,908)	0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory asset established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized	e Reserve - OR	0 (3,384,516) (4,088,908)	(3,384,516) (4,088,908)	0 0 0 0	0 0 0 0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance	e Reserve - OR	(3,384,516)	(3,384,516)	0 0 0	0 0 0 0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance	e Reserve - OR	(3,384,516)	(3,384,516)	0 0	0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se		0	0	0 0	0 0 0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se		0	0	0 0	0 0 0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory isolatily tayed for record the Oregon allocation of storm-related property damage
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se	Pettlement Loss CC - UT	0	(684,959)	0	0 0	0	nemerating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se		(22.,000)	(684,959)	0	0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol			(684,959)	0	0		generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me	Settlement Loss	(684,959)	1	0	0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me	i - MSP Deferral	(983,464)	(983,464)		0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017
287639 415.510 RA - WA Colstrip #3	Contamon	(1,204,592)	(1,204,392)	U	0	0	generating plant.
	- Inchanism	(1.254.592)	(1,254,592)	0	U	0	generating plant.
287939 415.115 RA - Utah STEP Pilot Pr		(1,077)	(1,077)	0	0	U	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrin #3
	rogram Balance Account	4,249,328	4,249,328	0	0		
	December Belleves Assessed						. , , ,
							Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287906 415.863 RA - UT Subscriber Sola	lar Program	(477,156)	(477,156)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program. To record a regulatory asset balancing account for the costs and collections of the Utah
287899 415.878 RA - UT Liquidation Dan	ımages	(111,869)	(111,869)	0	0	0	Bridger Unit4, Naughton Unit 1 and Unit 2.
286912 415.431 RA - Transportation Elec	ectrification Pilot - WA	(54,461)	(54,461)	0	0	0	transportation electrification pilot programs. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
				Ů	0		Pilot Program approved in September 2018 to record costs and collect fees connected to
286911 415.430 RA - Transportation Elec	ectrification Pilot - CA	76,022	76,022	0	0	n	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
287960 415.855 RA - Storm Damage Det	eferral - CA	(63,215)	(63,215)	0	0	0	recover \$545,000 of costs recorded related to a storm in California.
		, , ,	1 1				Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to
287927 100.110 RA - Solar ITC Basis Ad	diustment - Gross Un	(91,924)	(91,924)	U	U		ior tractumerende.
				0	0	0	between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.

Instructions for Account 283:

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

- ADIT items related only to Transmission are directly assigned to Column D
 ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to abor and not in Columns C & D are included in Column E
 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

			G	Sas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
4	ADIT-282	Sch. 282 Below	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	
1	ADIT-282 ADIT-281				(806,679,173)	10,010,780	(146,167,850)	
2		Sch. 281 Below	(143,583,856)	(143,583,856)	U	U	U	
3	ADIT-283	Sch. 283 Below	(382,442,919)	(347,237,015)	0	(8,687,026)	564,847	
4	ADIT-190	Sch. 190 Below	760,699,650	734,406,559	561,449	0	25,731,642	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,629,242,901)	(1,684,093,852)	(806,117,724)	7,923,760	(119,871,361)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.6008%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		_	(806,117,724)	2,345,495	(11,012,015)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E	≣)					(814,784,244)
9	Beginning of Year Total (Attachment 1)				(767,419,511)	2,989,635	(10,940,061)	(775,369,937)
10	Appendix A, line 33 input	Line 8 for Projection a	and average of Lines 8 & 9	for True-Up	, , , ,		, , , , ,	(814,784,244)

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

Schedule ADIT-190

Schedule Al	A A	В	C Con Bred	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Be	enefits						
287180	505.450 Accrued Payroll Taxes	3,085,569	0	0	0		Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	C	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182 LTIP - non current	6,376,812	0	0	0		Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200 Deferred Comp. Accrual - Cash Basis	2,134,413	U	0	U	2,134,413	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500 Severance Accrual - Cash Basis	784,322	0	0	0	784,322	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300 Pension/Retirement Accrual - Cash Basis	381,172	381,172	0	0	C	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	7,405,733	0	0	0	7,405,733	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
							Accrued liability for the expected claims related to workers compensation previously held by
287373	910.580 Wasatch workers comp reserve	546,673	0	0	0		Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399 287462	920.150 FAS 112 Book Reserve - Post Employee Benefits 720.820 FAS 158 SERP Liability	5,397,392 13,200,090	13.200.090	0	0		Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112. Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Deri		13,200,090	13,200,090	U	U	· ·	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
	415.839 NonCurr Liab - Frozen MTM	8.961,246	8.961.246	0	0		Non-current liability for frozen mark to market derivatives.
Regulatory L		0,901,240	0,501,240	U	U		Non-current hability for hozen mark to market derivatives.
regulatory L	admittes.						Regulatory liability established to record the authorized plant closure costs for Jim Bridger and
287045	610,155 RL - WA - Plant Closure Costs	333,329	333.329	0	0	(Colstrip Unit 4 pursuant to Docket UE-191024.
		555,525	555,122				Regulatory liability established to record the authorized deferral of accelerated depreciation and
							reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal
287047	610.150 RL - Bridger Accelerated Depreciation & Reclamation - OR	894,814	894,814	0	0	C	delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
	•						Regulatory liability established to record the deferral of accelerated depreciation and reclamation
							costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the
287048	705.425 RL - Bridger Accelerated Depreciation - WA	626,813	626,813	0	0	0	Jim Bridger Plant pursuant to Docket UE-191024.
							Regulatory liability established to record the giveback of excess funds collected from California
287049	705.352 RL - Klamath Dams Removal - CA	64,244	64,244	0	0	0	customers for Klamath River Dams Removal.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
007054	77.00						rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287051	705.340 RL - Income Tax Deferral - CA	693,274	693,274	0	U	· ·	and reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287053	705.342 RL - Income Tax Deferral - OR	1.621.622	1.621.622	0	0		rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
20/053	705.342 RE - Income Tax Deletral - OR	1,021,022	1,021,022	U	U		reduced the federal income tax rate from 35% to 21%. Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287055	705.344 RL - Income Tax Deferral - WA	2.194.452	2.194.452	0	0	(and reduced the federal income tax rate from 35% to 21%.
207000	TOOLOTT THE MOONED THE DONAL WIT	2,101,102	2,101,102				Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287056	705.345 RL - Income Tax Deferral - WY	201,039	201,039	0	0	C	and reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of protected property related EDIT
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	488,095	488,095	0	0		amortization for return to California customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	2,082,742	2,082,742	0	0	C	amortization for return to Idaho customers pursuant to regulatory order.
						_	Regulatory liability established to record the deferral of protected property related EDIT
287063	705.348 RL - Protected PP&E EDIT Amortization - OR	439	439	0	0		amortization for return to Oregon customers pursuant to regulatory order.
287064	705.349 RL - Protected PP&E EDIT Amortization - UT	5,683,657	5,683,657	0	0		Regulatory liability established to record the deferral of protected property related EDIT
20/004	703.045 INL = FTOGOGOU PPAC EDIT AMORIZATION - UT	0,003,057	5,003,057	U	U		amortization for return to Utah customers pursuant to regulatory order. Regulatory liability established to record the deferral of protected property related EDIT
287065	705.350 RL - Protected PP&E EDIT Amortization - WA	3,140,136	3,140,136	0	0	0	amortization for return to Washington customers pursuant to regulatory order.
		2,1.2,100	2,1.3,100				Regulatory liability established to record the deferral of protected property related EDIT
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	8,468,227	8,468,227	0	0	0	amortization for return to Wyoming customers pursuant to regulatory order.
			., .,,				,

287111 7						Regulatory liability established to defer California's portion of protected property related EDIT
20/111	705.287 RL - Protected PP&E EDIT - CA	7,993,123	7,993,123	0	0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
	The Frontier of the Control of the C	1,000,120	1,550,125		3	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
287112 7	705.288 RL - Protected PP&E EDIT - ID	20,492,984	20,492,984	0	0	0 21%.
						Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287113 7	705.289 RL - Protected PP&E EDIT - OR	89,706,728	89,706,728	0	0	0 35% to 21%. Regulatory liability established to defer Washington's portion of protected property related EDIT
}						recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287114 7	705.290 RL - Protected PP&E EDIT - WA	20,945,893	20,945,893	0	0	0 35% to 21%. Regulatory liability established to defer Wyoming's portion of protected property related EDIT
}						recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287115 7	705.291 RL - Protected PP&E EDIT - WY	50,899,241	50,899,241	0	0	0 35% to 21%. Regulatory liability established to defer Utah's portion of protected property related EDIT recorded
007440	TOTAL DISTRICT OF THE STATE OF	450 475 755				as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
287116 7	705.292 RL - Protected PP&E EDIT - UT	158,475,755	158,475,755	0	0	0 21%. Regulatory liability established to defer California's portion of non-protected property related EDIT
287121 7	705.294 RL - Non Protected PP&E EDIT- CA	378,524	378,524	0	0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
20/12/1	703.294 RE-NonFloiected FFRE EDIT-CA	370,324	370,324	0	0	Regulatory liability established to defer Washington's portion of non-protected property related
287124 7	705.296 RL - Non Protected PP&E EDIT- WA	5,155,427	5,155,427	0	0	EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
						Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT
287125 7	705.297 RL - Non Protected PP&E EDIT- WY	8,877,468	8,877,468	0	o	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
		877,647	877,647	0	0	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger
	415.942 RL - Steam Decommissioning - WA			U	U	0 incremental decommissioning pursuant to Docket UE-191024 Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287174 7 287175 7	705.410 RL - Cholla Decommissioning - CA 705.411 RL - Cholla Decommissioning - ID	(12,328) 619,166	(12,328) 619,166	0	0	Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176 7	705.412 RL - Cholla Decommissioning - OR	2,054,922	2,054,922	Ö	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177 7	705.413 RL - Cholla Decommissioning - UT	4,683,378	4,683,378	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant. Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287178 7	705.414 RL - Cholla Decommissioning - WY	(38,198)	(38,198)	0	0	0
287184 7	705.605 RL - OR Clean Fuels Program	1,221,813	1,221,813	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated 0 entities, to be used to fund programs that benefit Oregon customers.
					j	Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and
287188	100.121 RL - Income Tax Property Flowthru	(62,655,975)	(62,655,975)	0	0	0 other deferred items that do not have current provision impacts. Regulatory liability established to account for the deferral of protected property-related EDIT for
287190 1	100.122 RL - Income Tax Property Flowthru - PMI	636,942	636,942	0	0	PMI's portion of Bridger Coal Company fixed assets
}						Regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change
287191 7	705.280 RL - Non-Property EDIT - CA	99,863	99,863	0	0	0 in the income tax rate. Regulatory liability established with respect to the excess deferred income taxes associated with the
}						non-property accumulated deferred income taxes allocable to Washington resulting from the
287195 7	705.284 RL - Non-Property EDIT - WA	260,950	260,950	0	0	change in the income tax rate. Regulatory liability used to track future revenue associated with recoverable post-retirement welfare
287198 3	320.279 RL - FAS 158 Post-Retirement	6,465,408	6,465,408	0	0	0 expenses.
287200 7	705.267 RL - WA Decoupling Mechanism	81,566	81,566	0	0	Regulatory liability with respect to the Washington decoupling mechanism. Regulatory Liability established to record difference between the approved accelerated depreciation
						in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all
287206	415.710 RL - WA Accelerated Depreciation	8,565,043	8,565,043	0	0	units at the Jim Bridger Plant and Colstrip Unit 4. Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities
						(ESA collections from California offset by ESA program expenditures incurred) in a regulatory
287209 7	705.266 RL - Energy Savings Assistance (ESA) - CA	148,244	148,244	0	0	liability balancing account for California. Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to
						implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and
287212 7	705.245 RL - OR Direct Access 5 Yr Opt out	1,673,798	1,673,798	0	0	leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho
287213 4	425.381 RL - BPA Balance Act - ID	6,863	6,863	0		customers from BPA (Bonneville Power Administration) under the Northwest Power Act where
20/213 4	425.361 RL - DPA Balance Act - 1D	0,003	0,003	0	0	0 qualifying customers receive a credit to their bill. Contra regulatory liability established to account for Washington's share of the ARO regulatory
}						difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the
3						Washington portion of any decommissioning costs associated with Trojan should be reflected
287225 6	605.103 ARO/Regulatory Difference - Trojan - WA	15,026	15,026	0	О	0 below-the-line.
287227 7	705.531 RL - UT Solar Feed-in Tariff - NC	3,026,841	3,026,841	0	0	Regulatory liability established to record UT solar Feed in Tariff. Regulatory liability established to record the Washington Power Cost Adjustment Mechanism
287231 7	705.519 RL - WA Def NPC - Noncurrent	680,043	680,043	0	0	0 (PCAM) deferrals.
						Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability
287233 7	705.515 RL - OR Def NPC - Noncurrent	1,952,262	1,952,262	0	0	0 established to record the Oregon 2017 FERC Refund.
287235 7	705.511 RL - CA Def NPC - Noncurrent	574,598	574,598	0	0	Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) 0 deferrals.
						This account is to reclass the deferred tax balances related to regulatory assets or liabilities where
287237 7	705.755 RL - Noncurrent Reclass-Other	85,990	85,990	0	0	the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa.
287238 7	705.420 RL - CA GHG Allowance Revenue	1.525.563	1,525,563	0	0	Regulatory liability established to record purchase of California greenhouse gas pollution emission
						Regulatory liability established to record the deferral of the Pryor Mountain renewable energy
287252 7	705.263 RL - Sale of REC - WA	9,790	9,790	0	0	oredits revenue that will be given back to Washington customers. Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287262 1	100.100 RL ITC	141,964	141,964	0	0	0
287268 4	415.706 RL - 50% Bonus Tax Depreciation - WY	84,697	84,697	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation.
			325,872			Regulatory Liability established to track the difference between REC revenue included in rates and
007074					01	
	705.336 RL - Sale of RECs - UT 705.337 RL - Sale of RECs - WY	325,872 108,478	108,478	,	3	Utlah's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included in rates and 0 Wyoming's allocation of the actual REC revenue received by the Company.

007074 705 004 DL 0-1(DE0 OD	405.004	405.004			Regulatory Liability established to track the difference between REC revenue included in rates and
287274 705.261 RL - Sale of RECs - OR	105,801	105,801	U	0	Oregon's allocation of the actual REC revenue received by the Company. This account is to reclass the deferred tax balances related to regulatory assets or liabilities where
					the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice
287284 610.147 Reg Liability-Other - Balance Reclass	3,361,531	3,361,531	0	0	0 versa.
287299 705.265 RL - OR Energy Conservation Charge	953,780	953,780	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
201200 TOUZED TRE-ON Energy Conservation Charge	333,760	300,700		0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances,
287304 610.146 OR Reg Asset/Liab Cons	(111,560)	(111,560)	0	0	0 which are then amortized into book income per approved rate order or tariff.
	(111)200/	(7.7.1)222)			Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset
287312 105.402 ARO Reg Liabilities	17,231,816	17,231,816	0	0	0 retirement obligations.
*					Regulatory liability established as a balancing account for a pass-through benefit to Idaho
					customers from BPA (Bonneville Power Administration) under the Northwest Power Act where
287316 715.720 Reg Liability - BPA Balancing Account - WA 287389 610.145 RL- DSM Balance	205,301 867,977	205,301	0	0	0 qualifying customers receive a credit to their bill.
287389 610.145 RL- DSM Balance	867,977	867,977	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
					Regulatory liability established to record the refund to Washington customers pursuant to the
287390 610.141 RL - WA Rate Refunds	700,026	700,026	0	0	Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
22702					Regulatory liability established to record the effects of changes in fair value of certain derivative
287395 730.175 RL - FAS 133 Derivatives - Unrealized Gain/Loss	13,041,268	13,041,268	U	0	0 instruments entered into to hedge the Company's future retail resource requirements.
287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	153,908	153,908			Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
28/418 /US.241 Rt Alternative Rate for Energy Program - CARE - CA	153,908	153,908	U	U	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
					representing future reclamation costs associated with the decommissioning of the Trojan Nuclear
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,272,061	1,272,061	0	0	Plant that are in excess of those approved for recovery by regulatory authorities.
201441 000.100 Hojan Becommissioning Obst-Regulatory Asset	1,272,001	1,272,001	•	•	Regulatory liability established to record the balancing account activitys for the Utah Home Energy
287445 610.142 RL - UT Home Energy LifeLine	336,911	336.911	0	0	0 Lifeline Program.
207440 010.142 IXE OF HOME Energy Enterine	330,311	300,311		0	Regulatory liability established to record the balancing account activitys for the Washington Low
287453 610.143 RL - WA Low Energy Program	(640,880)	(640.880)	0	0	Income Energy Assistance Program.
	(0.0,000)	(0.0,000)			Regulatory liability established to record revenues received from customers participating in the
					company's Blue Sky renewable energy program, which are then used to purchase renewable
287473 705.270 RL - Blue Sky Program OR	550,267	550,267	0	0	0 energy certificates.
					Regulatory liability established to record revenues received from customers participating in the
					company's Blue Sky renewable energy program, which are then used to purchase renewable
287474 705.271 RL - Blue Sky Program WA	122,968	122,968	0	0	0 energy certificates.
					Regulatory liability established to record revenues received from customers participating in the
					company's Blue Sky renewable energy program, which are then used to purchase renewable
287475 705.272 RL - Blue Sky Program CA	33,026	33,026	0	0	0 energy certificates.
					Regulatory liability established to record revenues received from customers participating in the
					company's Blue Sky renewable energy program, which are then used to purchase renewable
287476 705.273 RL - Blue Sky Program UT	1,390,294	1,390,294	0	0	0 energy certificates.
					Regulatory liability established to record revenues received from customers participating in the
					company's Blue Sky renewable energy program, which are then used to purchase renewable
287477 705.274 RL - Blue Sky Program ID	36,773	36,773	0	0	0 energy certificates.
					Regulatory liability established to record revenues received from customers participating in the
207.172	161,800	161.800			company's Blue Sky renewable energy program, which are then used to purchase renewable
287478 705.275 RL - Blue Sky Program WY	161,800	161,800	U	U	Olenergy certificates. Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depreciation Decrease - OR	1,317,194	1,317,194	0	0	0 due to the implementation of new rates on January 1, 2014.
State Carryforwards	1,317,194	1,317,194	U	U	o due to the implementation of new rates on January 1, 2014.
287280 DTA State Charitable Contribution Limitation	187,893	187.893	0	0	Charitable contribution carryforward for state income tax purposes.
287437 DTA Net Operating Loss Carryforward-State	66 976 846	66.976.846	0	0	State net operating loss carryforward for income tax purposes.
		33,373,373			Federal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA Federal Detriment of State NOL	(14,104,595)	(14,104,595)	0	0	0 carryforward.
287371 DTA 930.100 Oregon BETC Credits	584,208	584,208	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491 DTA BETC Purchased Credits	331,353 75,465	331,353 75,465	0	0	Oregon state income tax credit carryforward.
287497 DTA BETC Purchased Gain			0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494 DTA Idaho ITC Carryforward	18,813,201	18,813,201	0	0	Idaho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward	132,444	132,444	0	0	Colorado state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward	275,386	275,386	0	0	California state income tax credit carryforward.
Loss Contingencies					
97944/9970710 520/445 9/ Injurios 9 Domestos Aserual Control	04.470.004	04 470 004			Accrued liability established as a reserve for anticipated injury and damage expense, offset by the
87341/2879710.530/415.81Injuries & Damages Accrual - Cash Basis	34,476,231	34,476,231	0	U	0 insurance reserve anticipated for potential claims.
Asset Retirement Obligations	70.000 500	70.000 500			A A A D - C
287339 105.400 FAS 143 ARO Liability Other Deferred Assets:	72,638,523	72,638,523	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
	(40,000,400)	(40.000.400)			O Valuation allowance against state income toy and the thirt would be still and but
287100 Valuation Allowance for State Credit DTA	(12,292,199)	(12,292,199)	0	U	O Valuation allowance against state income tax credits that may not be utilized before expiration. Accrual for additional remediation and/or clean up costs related to the Klamath dam per the
					Klamath Settlement.
287179 910 535 Klamath Settlement Obligation	584.654	584.654	0	0	A CONTRACT OCCURRENCE.
287181 205.201 Inventory Reserve - Cholla Unit 4	1.313.391	1.313.391	0	Ŏ	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
22. 12. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2	.,510,031	1,010,001			Operating lease liabilities established pursuant to the new leasing accounting standards under AS
287183 425.160 Lease Liability (Operating Lease)	2,709,404	2,709,404	0	0	0 842.
,	2,700,404	2,700,404			Accrued liability established to reserve for accounts receivable for which collection is not expected
					and for which the accumulated deferred income tax liability is expected to be reversed upon audit
287199 220.101 Bad Debt	(40,763)	(40,763)	0	0	by the Internal Revenue Service.
287211 425.226 Deferred Revenue - Other	206,891	206,891	0	0	Advanced payments recognized for tax and not for book.
287214 910.245 Contra Receivable Joint Owners	57,400	57,400	0	0	Reserve against receivable due from joint owners.
					Deferred tax account for difference between recognized vs. realized gains in compensation plan
287215 910.936 Realized G/L Trading Sec	728	0	0	0	728 investments.
287216 605.715 Trapper Mine Contract Obligation	1,983,464	1,983,464	0	0	Accrued final reclamation expenditures for the Trapper mine.
007010 715010 01 1 5 15 5 5 5 5 5					Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287219 715.810 Chehalis Mitigation Obligation	57,715	57,715	0	0	0 tax purposes.
2012 13 113:010 Chemina Wingatton Obligation					Regulated environmental remediation costs required at various abandoned/closed mines and other
	40.5		0	0	0 work sites.
287240 605.301 Environmental Liability - Regulation	18,518,922	18,518,922			Non-regulated environmental remediation costs required at various abandoned/closed mines and
287240 605.301 Environmental Liability - Regulation					The regulated critical control and the control of t
	18,518,922 575,286	18,518,922 575,286	0	0	0 other work sites.
287240 605.301 Environmental Liability - Regulation 287241 605.302 Environmental Liability - Non Regulation	575,286	575,286	0	0	other work sites. Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered.
287240 605.301 Environmental Liability - Regulation			0	0	0 other work sites. Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287240 605.301 Environmental Liability - Regulation 287241 605.302 Environmental Liability - Non Regulation 287253 705.400 Reg Liab - OR Injuries & Damages Reserve	575,286 3,178,712	575,286 3,178,712	0	0	other work sites. Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred. Regulatory liability used to record the California allocation of storm-related property damage
287240 605.301 Environmental Liability - Regulation 287241 605.302 Environmental Liability - Non Regulation	575,286	575,286	0	0	oldher work sites. Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred. Regulatory liability used to record the California allocation of storm-related property damage of recovered in excess of insurance claims incurred.
287240 605.301 Environmental Liability - Regulation 287241 605.302 Environmental Liability - Non Regulation 287253 705.400 Reg Liab - OR Injuries & Damages Reserve	575,286 3,178,712	575,286 3,178,712	0	0	other work sites. Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred. Regulatory liability used to record the California allocation of storm-related property damage

					Regulatory liability used to record the Idaho allocation of storm-related property damage recovered
287257 705.453 Reg Liab - ID Property Insurance Reserve	274,582	274.582	0	ol c	in excess of insurance claims incurred.
287258 705.454 Reg Liab - UT Property Insurance Reserve	431.027	431.027	0	0 (Regulatory liability used to record the Utah allocation of storm-related property damage recovered
201200 100.101 Nog Elab O 1 Tropolty incardino Nodorio	101,021	101,021			Regulatory liability used to record the Wyoming allocation of storm-related property damage
287259 705.455 RL - Property Insurance Reserve - WY	227.366	227.366	0	n c	recovered in excess of insurance claims incurred
Total Total Transporty industrial transporty industrial transport in the Transporty industrial transport in the Transport in	227,000	227,000			Valuation allowance against state net operating loss carryforwards that may not be utilized before
287270 Valuation Allowance for DTA	(2.718.055)	(2.718.055)	0	n c	expiration
En 210 Valuation / Workington D. 171	(2,7 10,000)	(2,7 10,000)			Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River-LWD Fund Liab	262 450	262,450	0	n c	enhancement.
			-		Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of
287298 205.210 ERC Impairment Reserve	501.567	501.567	0	0	emission reduction credit
287321 100.100 ITC	532,974	532,974	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
					Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over
287337 715.105 MCI F.O.G. Wire Lease	137.567	137.567	0	0	the annual service agreement period.
Trouble Michael Michael Michael	101,001	101,001			Accrued liability for refundable cash deposits received from customers who wish to reserve
					transmission line services. These deposits are fully refundable. The deposits are recognized as
287338 415.110 Transmission Service Deposit	561.449	0	561.449	ol c	income when the service contract is fulfilled
			,		Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340 220.100 Bad Debts Allowance - Cash Basis	4.608.428	4.608.428	0	0	rosided mapinity established to roserve for descent reservable for minor established for expected.
287354 505.150 Miscellaneous Current & Accrued Liability	872,366	872,366	0	0 (Miscellaneous accrued liabilities related to PacifiCorp.
287370 425.215 Unearned Joint Use Pole Contract Revenue	828,264	828,264	0		Accrued liability for prepaid rents on company owned utility poles.
					Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391 425.320 N Umpqua Settlement Agreement	5.361.820	5.361.820	0	0	enhancement
	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		•		Accrued liability associated with the acceptance of the Bear River FERC license for various
287392 425.120 Bear River Settlement Agreement	4.081.653	4.081.653	0	0	settlement obligations.
	.,,,,,,,,,	1,000,000			Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393 425.110 Tenant Lease Allowances	15.274	15.274	0	ol c	be amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	406,016	406,016	0	0 (Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417 605.710 Reverse Accrued Final Reclamation	571,190	571,190	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430 505.125 Accrued Royalties	3,660,987	3,660,987	0	0 (Accrued liability for royalty payments to the Mineral Management Service on coal production.
					Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers,
					a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447 720.830 Western Coal Carr Ret Med Accrual	2,065,766	0	0	0 2,065,766	Mine to the Hunter plant.
					Deferred tax account represents the difference between book income capitalized to inventory and
287482 205.025 Fuel Cost Adjustment	670,527	670,527	0	0	taxable income from Bridger coal.
287807 Non-curr def fed tax cor ben of int	332,209	332,209	0	0 (Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	(11,973)	(11,973)	0		Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int	71,819	71,819	0	0 (Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	(2,588)	(2,588)	0	0 (Non-current state benefit of interest on uncertain positions.
Rounding	19	19	0	0 (·
Subtotal - p234	701,421,321	673,062,464	561,449	0 27,797,408	
Less FASB 109 Above if not separately removed	(61,344,095)	(61,344,095)	0	0 0	
Less FASB 106 Above if not separately removed	2,065,766	0	0	0 2,065,766	
Total	760,699,650	734,406,559	561,449	0 25,731,642	
	. 00,000,000	: 01,100,000	001,110	20,701,012	1

Instructions for Account 190:

- . ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
 ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to labor and not in Columns C & D are included in Column F
- 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

В	C	D	E	F	G
	Gas, Prod,				
Total	Dist Or Other	Transmission	Plant	Labor	
	Related	Related	Related	Related	Justification
(143,583,856)	(143,583,856)	0	0	0	Depreciation on pollution control facilities.
0	0	0	0	0	
(143,583,856)	(143,583,856)	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
(143,583,856)	(143,583,856)	0	0	0	
	(143,583,856) 0 (143,583,856) 0 0	Total Dist Or Other Related (143,583,856) (143,583,856) 0 0 0 (143,583,856) (143,583,856) 0 0 0	Total Dist Or Other Related Transmission Related (143,583,856) (143,583,856) 0 0 0 0 0 (143,583,856) (143,583,856) 0 (143,583,856) 0 0 0 0 0 0 0	Total Dist Or Other Related Transmission Related Plant Related (143,583,856) (143,583,856) 0	Total Dist Or Other Transmission Plant Related Related

Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

Gas, Prod,

			Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
							1	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code
287605		§1031 Exchange	(111,999)	(111,999)	0	0	(Section 1031, otherwise knows as a "like-kind exchange."
287599	105.160	§1031 & 1033 Exchange Normalization Adjustment	(4,138,516)	(4,138,516)	0	0	(Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
		4 // // NOB4 00 00 D4B					i	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-
287766	610.101	Amortization NOPAs 99-00 RAR	39,220	39,220	0	0		licensing of specific hydro generation facilities.
287610		Asset Retirement Obligation	(30,835,148)	(30,835,148)	0	0		Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142	Avoided Costs	211,963,420	211,963,420	0	0	· · · · · · · · ·	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	B 1 1 4 11 BW	(110.631)				i i	Book-tax basis difference for the capitalization of interest for income tax purposes specifically
		Basis Intangible Difference		0.454.000.004	0	(110,631)	<u> </u>	related to hydro-relicensing costs transferred to plant-in-service.
287605		Book Depreciation	3,151,269,034	3,151,269,034	0	0		Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	13,841,533	13,841,533	U	U		Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
207605	10E 146	Capitalization of Test Energy	5.627.948	5.627.948	0	0	i /	Book-tax basis difference related to test energy revenues which are received/earned for power
287605 287605	105.146	Capitalization of Test Energy Capitalized Depreciation	(24,282,107)	(24,282,107)	0	0		produced by generating plants during the construction period and sold or used by the utility. Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,262,107)	24.979.766	0	- 0		Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
	105.101		1,565,135	1,565,135	- 0			Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605 287605	105.101	Capitalized labor costs - Medicare Subsidy Direct Assignment: Transmission Fixed Assets	1,565,135	806.855.823	(806.855.823)	0		PowerTax Report #257: Transmission Book Allocation Group.
287605		Direct Assignment: Intangible Fixed Assets	0	33.645.425	(000,000,020)	0		PowerTax Report #257: Transmission Book Allocation Group.
287605		Direct Assignment: General Fixed Assets	0	116,484,291	0	0	(116.494.201	PowerTax Report #257: Intarigible Book Allocation Group.
207003		Direct Assignment. General Fixed Assets	-	110,404,231	- 0	- 0	(110,404,231	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0	i i	tax purposes.
287605		Contract Liability Basis Adj - Eagle Mountain	(15,024)	(15.024)	0	0		
287605		Contribution in Aid of Construction	332.638.465	332.638.465	0	0		Eagle Mountain contract liabilities not currently deductible for income tax purposes. Book-tax basis difference related to contributions in aid of construction.
201003	100.100	CONTRIBUTION IN AND OF CONSTRUCTION	332,030,403	332,030,403	- 0	U		Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
287605	105.175	Cost of Removal	(248,847,482)	(248,847,482)	0	0		book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145,030	CWIP Reserve	1.611.162	1.611.162	0	0		Reserve established for inactive projects included in CWIP.
20.227			1,011,102	1,011,102	-	U		Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
								purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105.141	Debt AFUDC	(189,606,230)	(189,606,230)	0	0		purposes, and the internal Revenue Code requires a different formula related to the capitalization of interest on debt.
207000	100.141	BODI AI ODO	(103,000,200)	(103,000,200)	-			Deferred tax balance associated with the protected property-related excess deferred income tax
007007	405 445	Effects of Detectables - Florid Assets Fordanks - St. 11		(1.000.05				balances for PMI's portion of Bridger Coal Company's fixed assets.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,953,665)	(1,953,665)	0	0		
							i i	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
							i i	that have been previously been paid by customers at a tax rate higher than the current tax rate and
							i i	are probable of being refunded as the temporary book-tax differences reverse and the amount of
							i i	tax benefits associated with fixed assets that have previously been flowed through to customers
							i i	and are probable of recovery as the temporary book-tax differences reverse and result in higher
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(46,629,188)	(46,629,188)	0	0	(taxable income as compared to book income.
							i i	Book-tax basis difference related to the Allowance for Funds Used During Construction, which
				/ I			i .	consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
							i i	purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105.139	Equity AFUDC	(134,198,080)	(134,198,080)	0	0	(interest on debt.
							i i	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928		Hydro Relicensing Obligation	(3,045,255)	(3,045,255)	0	0	ſ	North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(5,364,730,483)	(5,364,730,483)	0	0	(Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(93,273,943)	(93,273,943)	0	0	(book-tax difference related to the disposition of capital assets.
							i i	Tax adjustment to account for the difference between federal and state depreciation methodologies;
287605	105.129	Fixed Assets - State Modifications	16,721,417	0	0	16,721,417		primarily resulting from states that have not adopted bonus depreciation.
287605	105.131	Idaho Disallowed Loss	513,632	513,632	0	0	(Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
							i i	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible
287605		Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	(in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(269,264,827)	(269,264,827)	0	0	(Regulatory liability related to removal costs.
							i i	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	(be reversed upon audit by the Internal Revenue Service.
				/ I			i .	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
	000 016	205.0 4742.4 4	(2.20)					developed software which are deductible in the period paid and incurred for income tax purposes.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0		These costs are capitalized for book purposes.
								Regulatory asset established to account for the cumulative GAAP to FERC timing difference in
								depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line
								over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of
286914	415.525	RA - Lease Depreciation - Timing Difference	(342,036)	(342,036)	0	0		the lease payment less accrued lease interest.
								PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
								(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore
287605	100.110	RA- Solar ITC Basis Adj Fixed Assets	(303,919)	(303,919)	0	0		creating basis differences between book basis and tax basis for the solar arrays.
0077	105	B						Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,961,866	0	0	0	3,961,866	ncome tax normalization rules.
0077	105	B. I						Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.160	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	176,650	0	176,650	0		income tax normalization rules.
0077	105	B 1						Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605	105.131	Reclass to Pollution Control Facilities Depreciation	143,583,856	143,583,856	0	0		account 281.
								Book-tax basis difference related to relocation reimbursements, which depending on whether or not
007005	105.116	211	0.1.00	0.1.00				the benefit of the relocation is for the benefit of the general public may or may not be taxable and
287605	105.140	Reimbursements	24,168,945	24,168,945	0	0		depreciable for income tax purposes.
007005	105 105	0.1014	4407.005.	4407 000				Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes
287605	105.122	Repairs Deduction	(497,930,703)	(497,930,703)	0	0		and for income tax purposes are deductible in the period they are paid and incurred.
207004	41E 000	DI Steem Decommissioning ID	(000.054)	(000.05.0	_	_		Regulatory liability established to defer Idaho's share of the incremental decomissioning costs
287221	415.933	RL - Steam Decommissioning - ID	(298,254)	(298,254)	0	0		associated with steam assets.
207222	415.004	DI Steem Decommissioning LIT	4.400.000	4.400.000	_	_		Regulatory liability established to defer Utah's share of the incremental decomissioning costs
287222	415.934	RL - Steam Decommissioning - UT	4,192,908	4,192,908	0	0		associated with steam assets.
007000	445.005	DI Ottom December in MAN	000	200.0				Regulatory liability established to defer Wyoming's share of the incremental decomissioning costs
287223	415.935	RL - Steam Decommissioning - WY	696,887	696,887	0	0		associated with steam assets.
007100	100 105	P. F		4.000				Deferred tax balance related to the regulatory liability related to protected property-related EDIT for
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,953,665	1,953,665	0	0		PMI's portion of Bridger Coal Company fixed assets
								Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and
007407	400 101	DI Effects of Determining Florid Assets	(400 101 0	(400 101 007)				
287187 287313	100.121	RL - Effects of Ratemaking - Fixed Assets RL - Non-ARO Liability	(192,181,929) 269,264,827	(192,181,929) 269,264,827	0	0	· ·	lard may been previously been paid by customers at a tax rate righer than the current tax rate and lare probable of being refunded as the temporary book-tax differences reverse and the amount of Regulatory liability related to removal costs.

								Operating lease assets established pursuant to the new leasing accounting standards under ASC
000045	405.455	POLLA seat (On seating Leave)	(0.745.000)	(0.745.000)	•			Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915	425.155	ROU Asset (Operating Lease)	(2,715,908)	(2,715,908)	U	U	U	842.
								Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a
								change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of
								accounting for income tax purposes for certain expenditures which were previously being
								capitalized and depreciated. Under the new method of accounting, the expenditures are deductible
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	for income tax purposes in the period they are paid and incurred.
								The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
								arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287605	105.116	Solar ITC Basis Adjustment	(41,832)	(41,832)	0	0	0	between book basis and tax basis for the solar arrays.
								Book-tax difference related to different methods for computing deductible periodic depletion for
287771	110.205	Tax Depletion-SRC	94,152	94,152	0	0	0	book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	7,887,679	7,887,679	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
	Rounding		0	0	0	0	0	
Subtotal - pa	275		(3,054,144,040)	(2,117,907,804)	(806,679,173)	16,610,786	(146,167,850)	
Less FASB	109 Above if	not separately removed	(190,228,264)	(190,228,264)	0	0	0	
Less FASB	106 Above if	not separately removed	0	0	0	0	0	
Total			(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	

Instructions for Account 282:

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

PacifiCorp

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

В C D G Gas. Prod. Total Dist Or Other Transmission Plant Labor Justification Account 283 FERC 283 - Regulatory Assets Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 320.287 RA - Pension Settlement - UT (438,406) (438.40) Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred (1.094.882) 286887 320,286 RA - Pension Settlement - OR (1.094.88) Regulatory asset established to defer Wyoming's portion of the pension settlement loss that (502,545) 320.288 RA - Pension Settlement - WY (502,54 occurred in 2021. Regulatory asset established to record the deferral of costs associated with Washington's Equity (131,620 (131,62) Advisory Group pursuant to Docket UE-210414. 286890 415.100 RA - Equity Advisory Group - WA Regulatory asset established to record the deferral of costs associated with providing bill 415.943 RA - Covid-19 Bill Assist Program - OR (2.660.190 (2.660.19) assistance to Oregon customers due to the COVID-19 pandemic.

Regulatory asset established to record the deferral of costs associated with providing bill 415.944 RA - Covid-19 Bill Assist Program - WA assistance to Washington customers due to the COVID-19 pandemic. Regulatory asset established to record Washington's share of major maintenance expense for the 286893 415.755 RA - Major Maintenance Expense Colstrip - WA (63,656) (63,656 Colstrip Unit No. 4 Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account 415.261 RA - Wildland Fire Protection - UT 415.734 RA - Cholla Unrecovered Plant -CA Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant. Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant. 415.736 RA - Cholla Unrecovered Plant -WY 286898 Contra-regulatory asset established to record a probable disallowace of Washington's share of the 415.937 RA - Carbon Plant Decomm/Inventory - WA 68,301 68,30 286900 deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Contra-regulatory asset established to record a probable disallowace of California's share of the 415.938 RA - Carbon Plant Decomm/Inventory - CA 12,797 12,79 deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. 286904 415.520 RA - WA Decoupling Mechanism Regulatory asset established to defer costs related to Oregon's pilot programs aimed at 415.200 RA - OR Transportation Electrification Pilot (1,413,171) (1,413,171 accelerating transportation electrification in Oregon.

Regulatory asset established to defer costs related to California's pilot programs aimed at 415.430 RA - Transportation Electrification Pilot - CA 54.041 54.04 accelerating transportation electrification in California. Regulatory asset established to defer costs related to Washington's pilot programs aimed at 286912 415.431 RA - Transportation Electrification Pilot - WA accelerating transportation electrification in Washington. Regulatory asset established to account for the deferral of costs related to the Oregon Community (478,518) (478,518 415.720 RA - Community Solar - OR Solar Program. Regulatory asset established for the defer costs related to the California Fire Risk Mitigation 415.260 RA - Fire Risk Mitigation - CA (5,475,011) (5,475,011 Memorandum Account pursuant to Docket 19-05-042. Regulatory asset established to account for the estimate of recoverable amounts related to the 415.725 RA - Cholla U4 Closure (4,270,012 286920 Cholla U4 closure. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 541.752 541.75 286921 415.731 Contra RA - Cholla U4 Closure WA/FERC Cholla U4 Regulatory asset - WA/FERC. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 415.728 Contra RA - Cholla U4 Closure OR 25,59 Cholla U4 Regulatory asset - OR. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 415.729 Contra RA - Cholla U4 Closure UT 286926 304.350 304.35 Cholla U4 Regulatory asset - UT. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 415.730 Contra RA - Cholla U4 Closure WY 101.16 Cholla U4 Regulatory asset - WY. Regulatory asset established to recover California's portion of pension settlement losses. 415.833 RA - Pension Settlement - CA (197.233)(197,23) Regulatory asset account established to defer costs related to the California Emergency Services 415.841 RA - Emergency Service Program-Battery Storage - CA 151,006 151,00 Resiliency Programs. Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be 415.426 RA - 2020 GRC - Meters Replaced by AMI - OR (3,408,499) (3,408,499 amortized over 10 years. Regulatory asset account established to record the difference between the amount of Oregon 415.645 RA - Oregon OCAT Expense Deferral

286933	415.655 RA - GHG Allocation - CA - Noncurrent	(717,234)	(717,234)	0	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances .
						Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola
286936	415.255 RA - Wind Test Energy Deferral - WY	(54,344)	(54,344)	0	0	Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599- 0 EM-21.
			, , , ,		0	Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to
286938	415.646 RA - Oregon Metro Business Tax	(6,185)	(6,185)	0	0	0 Docket UM 2138.
287570	415.701 RA - Deferred Intervenor Funding Grants - CA	(96,413)	(96,413)	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from 0 customers through California rates.
	•	, , , , ,	1		-	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571	415.702 RA - Lake Side Settlement - WY	(173,033)	(173,033)	0	0	0 sustained at the Lake Side generating plant.
287573	415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3.181.956)	(3.181.956)	0	0	Regulatory asset established to record the Washington Power Cost Adjustment Mechanism 0 (PCAM) deferrals.
287576	430.110 RA - DSM Balance Reclass	(867,977)	(867,977)	0	0	0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826 RA - Pension Settlement - WA	(620,092)	(620,092)	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
287590	415.840 RA - Deferred Independent Evaluator Fee - OR	(9,471)	(9,471)		0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
					0	Regulatory liability established for the portion of environmental remediation costs for which the
287591	415.301 RA - Environmental Costs - WA	746,616	746,616	0	0	0 state of Washington does not allow deferred treatment.
287593	415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(5,130,426)	(5,130,426)	0	0	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM) 0 deferrals.
					-	Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM)
287596	415.892 RA - Deferred Excess NPC - ID - Noncurrent	(6,504,909)	(6,504,909)	0	0	0 deferrals.
287597	415.703 RA - Goodnoe Hills Settlement - WY	(62,696)	(62,696)	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages olimits sustained at the Goodnoe Hills generating plant.
287601	415.677 RA - Preferred Stock Redemption Loss - WA	(7,094)	(7,094)	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
						Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
						amorazou according to guidelines established by each state regulatory jurisdiction.
287614	430.100 RA - Demand Side Management - Noncurrent	(51,023,353)	(51,023,353)	0	0	0
287634	415.300 RA - Environmental Costs	(27,388,281)	(27,388,281)		0	Regulatory asset established to record costs incurred for environmental clean-up, which are 0 amortized over a ten-year period for state regulatory purposes.
					0	Regulatory asset established to record funding for qualifying intervenors that are collected from
287640	415.680 RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)	0	0	customers through Oregon rates.
287642	105.401 RA - ARO	(59,035,189)	(59,035,189)	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset 0 retirement obligations.
	100.401 104-200				0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original
287675	740.100 RA - Post Merger Loss - Reacquired Debt	(697,297)	(697,297)	0	0	0 issuance, or over the life of the new issuance if the original issuance was refinanced.
207720	220 270 DA FAC 150 Dension Liability	(67,543,831)	(67,543,831)		0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287738	320.270 RA - FAS 158 Pension Liability	(07,545,651)	(67,545,651)	U	0	Regulatory asset established to track the recoverable expenses associated with post-retirement
287739	320.280 RA - FAS 158 Post Retirement Liability	318,612	318,612	0	0	0 benefits liability.
287781	415.870 RA - Deferred Excess NPC - CA - Noncurrent	(49,203)	(49.203)		0	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC) 0 deferrals.
207701	413.070 TA - Deletted Excess NF C - CA - Noticulterit	(49,203)	(43,203)		0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783	415.880 RA - Deferred Independent Evaluator Fee - UT	85,990	85,990	0	0	0 request for proposal for new generation.
287840	415 440 DA Franci Mart Mining	(47,792,143)	(47,792,143)		0	Regulatory asset established to record the deferral of costs associated with the Utah Mine
287841	415.410 RA - Energy West Mining 415.411 Contra RA - Deer Creek Abandonment - CA		310,618	0	0	Disposition, where the operations of Deer Creek mine were discontinued in 2015. Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412 Contra RA - Deer Creek Abandonment - ID	310,618 704,078	704,078	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413 Contra RA - Deer Creek Abandonment - OR	1,984,599	1,984,599	0	0	0 Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845	415.415 Contra RA - Deer Creek Abandonment - WA	1,054,042	1,054,042	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416 Contra RA - Deer Creek Abandonment - WY	720,231	720,231	0	U	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848	320.281 RA - Post Retirement Settlement Loss	(504,200)	(504,200)	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
		(65 1,165)	(20.3,203)			Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287849	415.424 Contra RA - Deer Creek Abandonment	11,404,387	11,404,387	0	0	0
007050	445 405 - O - C - DA - (1994 B - 1					Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA opension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287850	415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	U	U	
1			1 111			Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the
			,			Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855	415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine 0 disposition.
287855 287858	415.421 Contra RA - UMWA Pension - WA 415.676 RA - Preferred Stock Redemption - WY	1,990,706 (15,443)		0	0	UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine oldisposition. Regulatory asset established to record Wyoming's portion of stock redemption costs.
287858	415.676 RA - Preferred Stock Redemption - WY	(15,443)	1,990,706 (15,443)	0	0	UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine 0 disposition.
287855 287858 287861	415.421 Contra RA - UMWA Pension - WA 415.676 RA - Preferred Stock Redemption - WY 415.857 RA - Deferred Overburden Costs - ID	1,990,706 (15,443) (159,803)	1,990,706	0	0	UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine 0 disposition. O Regulatory asset established to record Wyoming's portion of stock redemption costs. Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287858	415.676 RA - Preferred Stock Redemption - WY	(15,443)	1,990,706 (15,443)	0 0	0	UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine 0 disposition. O Regulatory asset established to record Wyoming's portion of stock redemption costs. Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory order. Regulatory order.
287858 287861 287868	415.876 RA - Preferred Stock Redemption - WY 415.857 RA - Deferred Overburden Costs - ID 415.858 RA - Deferred Overburden Costs - WY	(15,443) (159,803) (418,867)	1,990,706 (15,443) (159,803) (418,867)	0	0	UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine 0 disposition. Regulatory asset established to record Wyoming's portion of stock redemption costs. Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff
287858 287861	415.876 RA - Preferred Stock Redemption - WY 415.857 RA - Deferred Overburden Costs - ID	(15,443)	1,990,706 (15,443) (159,803)	0 0 0	0 0 0 0	UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine 0 disposition. Regulatory asset established to record Wyoming's portion of stock redemption costs. Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory order. Regulatory order. Regulatory contents to the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287858 287861 287868 287871 287882	415.676 RA - Preferred Stock Redemption - WY 415.857 RA - Deferred Overburden Costs - ID 415.858 RA - Deferred Overburden Costs - WY 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 415.876 RA - Deferred Excess NPC - OR - Noncurrent	(15,443) (159,803) (418,867) (1,147,759) (11,018)	1,990,706 (15,443) (159,803) (418,867) (1,147,759)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine 0 disposition. Regulatory asset established to record Wyoming's portion of stock redemption costs. Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory order. Regulatory order established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory order. Regulatory order. Regulatory order. Regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff o program (Oregon House Bill 3039). Regulatory asset established for record the Oregon Power Cost Adjustment Mechanism (PCAM) o and Transition Adjustment Mechanism (TAM) deferrals.
287858 287861 287868 287871	415.676 RA - Preferred Stock Redemption - WY 415.857 RA - Deferred Overburden Costs - ID 415.858 RA - Deferred Overburden Costs - WY 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(15,443) (159,803) (418,867) (1,147,759)	1,990,706 (15,443) (159,803) (418,867) (1,147,759)	0 0 0 0 0 0	0 0 0 0 0 0 0 0	UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine 0 disposition. 0 Regulatory asset established to record Wyoming's portion of stock redemption costs. Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a oregulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a oregulatory order. Regulatory asset established for the wyoming allocated portion of overburden costs pursuant to a oregulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff oprogram (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals.
287858 287861 287868 287871 287882 287886	415.676 RA - Preferred Stock Redemption - WY 415.857 RA - Deferred Overburden Costs - ID 415.858 RA - Deferred Overburden Costs - WY 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 415.876 RA - Deferred Excess NPC - OR - Noncurrent 415.837 RA - Frozen MTM	(15,443) (159,803) (418,867) (1,147,759) (11,018) (8,961,246)	1,990,706 (15,443) (159,803) (418,867) (1,147,759) (11,018) (8,961,246)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine 0 disposition. Regulatory asset established to record Wyoming's portion of stock redemption costs. Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a 0 regulatory order. Regulatory asset established for the wyoming allocated portion of overburden costs pursuant to a 0 regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff 0 program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives.
287858 287861 287868 287871 287882	415.676 RA - Preferred Stock Redemption - WY 415.857 RA - Deferred Overburden Costs - ID 415.858 RA - Deferred Overburden Costs - WY 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 415.876 RA - Deferred Excess NPC - OR - Noncurrent	(15,443) (159,803) (418,867) (1,147,759) (11,018)	1,990,706 (15,443) (159,803) (418,867) (1,147,759)	000000000000000000000000000000000000000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine 0 disposition. 0 Regulatory asset established to record Wyoming's portion of stock redemption costs. Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a 0 regulatory order. Regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tarriff 0 program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. 0 Regulatory asset restablished to record the difference between renewable energy credits (RECs) o included in rates and actual RECs for the Washington jurisdiction.
287858 287861 287868 287871 287882 287886 287888 287896	415.676 RA - Preferred Stock Redemption - WY 415.857 RA - Deferred Overburden Costs - ID 415.858 RA - Deferred Overburden Costs - WY 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 415.876 RA - Deferred Excess NPC - OR - Noncurrent 415.837 RA - Frozen MTM 415.882 RA - REC Sales Deferral - WA - Noncurrent 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(15,443) (159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369) (22,227,020)	1,990,708 (15,443) (159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369) (22,227,020)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine 0 disposition. Regulatory asset established to record Wyoming's portion of stock redemption costs. Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory order. Regulatory order. Regulatory order. Regulatory order. Regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a 0 regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tarriff 0 program (Oregon House Bill 3039). Regulatory asset established for record the Oregon Power Cost Adjustment Mechanism (PCAM) 0 and Transition Adjustment Mechanism (TAM) deferrats. Regulatory asset related to frozen mark to market derivatives. Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287858 287861 287868 287871 287882 287886 287888	415.676 RA - Preferred Stock Redemption - WY 415.857 RA - Deferred Overburden Costs - ID 415.858 RA - Deferred Overburden Costs - WY 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 415.876 RA - Deferred Excess NPC - OR - Noncurrent 415.87 RA - Frozen MTM 415.882 RA - REC Sales Deferral - WA - Noncurrent	(15,443) (159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369)	1,990,706 (15,443) (159,803) (418,867) (1,147,759) (11,018) (8,961,246)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine 0 disposition. Regulatory asset established to record Wyoming's portion of stock redemption costs. Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a oregulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a oregulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff oprogram (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Acount (EBA) deferrals. Regulatory asset established To record Utah Energy Balancing Acount (EBA) deferrals. Regulatory asset established To record Utah Energy Balancing Acount (EBA) deferrals.
287858 287861 287868 287871 287882 287886 287888 287896	415.676 RA - Preferred Stock Redemption - WY 415.857 RA - Deferred Overburden Costs - ID 415.858 RA - Deferred Overburden Costs - WY 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 415.876 RA - Deferred Excess NPC - OR - Noncurrent 415.837 RA - Frozen MTM 415.882 RA - REC Sales Deferral - WA - Noncurrent 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(15,443) (159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369) (22,227,020)	1,990,708 (15,443) (159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369) (22,227,020)	000000000000000000000000000000000000000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine 0 disposition. Regulatory asset established to record Wyoming's portion of stock redemption costs. Regulatory order. Regulatory order. Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff oprogram (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record the Washington jurisdiction. Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to recovered from Utah customers. Regulatory asset established for Utah portion of the Klamath Hydroelectric Relicensing Costs that or the recovered from Utah customers. Regulatory asset established for Utah portion of the Klamath Hydroelectric Relicensing Costs that or the recovered from Utah customers. Regulatory asset established for Utah portion of the Idual damages payments for outages at Jim Ording Hydroelectric Relicensing Costs that Utah Cost of the Regulatory asset established for Utah portion of Idual damages payments for outages at Jim Ording Hydroelectric Relicensing Costs that O
287858 287861 287868 287871 287882 287886 287886 287896 287897	415.676 RA - Preferred Stock Redemption - WY 415.857 RA - Deferred Overburden Costs - ID 415.858 RA - Deferred Overburden Costs - WY 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 415.876 RA - Deferred Excess NPC - OR - Noncurrent 415.837 RA - Frozen MTM 415.832 RA - REC Sales Deferral - WA - Noncurrent 415.875 RA - Deferred Excess NPC - UT - Noncurrent 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(15,443) (159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369) (22,227,020) (1,019,480)	1,990,706 (15,443) (159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369) (22,227,020) (1,019,480)	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine 0 disposition. Regulatory asset established to record Wyoming's portion of stock redemption costs. Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory order. Regulatory order. Regulatory order. Regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tarriff o program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) of and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives. Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that a recovery asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers. Regulatory asset established for Totah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers. Regulatory asset established for Utah's portion of liquidated damages payments for outages at Jim of Bridger Unit4, Naughton Unit 1 and Unit 2.
287858 287861 287868 287871 287882 287886 287896 287897 287899	415.676 RA - Preferred Stock Redemption - WY 415.857 RA - Deferred Overburden Costs - ID 415.858 RA - Deferred Overburden Costs - WY 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 415.876 RA - Deferred Excess NPC - OR - Noncurrent 415.837 RA - Frozen MTM 415.882 RA - REC Sales Deferral - WA - Noncurrent 415.875 RA - Deferred Excess NPC - UT - Noncurrent 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT 415.878 RA - UT Liquidation Damages	(15,443) (159,803) (418,867) (1.147,759) (11.018) (8,961,246) (51,369) (22,227,020) (1,019,480) (103,264)	1,990,706 (15,443) (159,803) (418,867) (1,147,759) (11,118) (8,961,246) (51,369) (22,227,020) (1,019,480) (103,264)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine 0 disposition. 0 Regulatory asset established to record Wyoming's portion of stock redemption costs. Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory order. Regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tarriff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset established to record the Greyon Power Cost Adjustment Mechanism (PCAM) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established for Lorature the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers. Regulatory asset established for Utah prorition of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers. Regulatory asset established for Utah prorition of iliquidated damages payments for outages at Jim Bridger Utah, Auughthou Tut and Unit 2. Regulatory asset established for Utah prorition of iliquidated damages payments for outages at Jim Ostridge and accelerated basis through the
287858 287861 287868 287871 287882 287886 287898 287899 287899	415.676 RA - Preferred Stock Redemption - WY 415.857 RA - Deferred Overburden Costs - ID 415.858 RA - Deferred Overburden Costs - WY 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 415.876 RA - Deferred Excess NPC - OR - Noncurrent 415.837 RA - Frozen MTM 415.882 RA - REC Sales Deferral - WA - Noncurrent 415.875 RA - Deferred Excess NPC - UT - Noncurrent 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT 415.878 RA - UT Liquidation Damages 415.879 RA - Liquidation Damages - N2 - WY	(15,443) (159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369) (22,227,020) (1,019,480) (103,264)	1,990,706 (15,443) (159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369) (22,227,020) (1,019,480) (103,264)	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine 0 disposition. Regulatory asset established to record Wyoming's portion of stock redemption costs. Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory order. Regulatory order. Regulatory order. Regulatory order. Regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tarriff or program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives. Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers. Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers. Regulatory asset established for Vath's portion of liquidated damages payments for outages at Jim 0 Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 0 2013 Fenergy Cost Adiustiment Mechanism (FCAM)
287858 287861 287868 287871 287882 287886 287896 287897 287899	415.676 RA - Preferred Stock Redemption - WY 415.857 RA - Deferred Overburden Costs - ID 415.858 RA - Deferred Overburden Costs - WY 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 415.876 RA - Deferred Excess NPC - OR - Noncurrent 415.837 RA - Frozen MTM 415.882 RA - REC Sales Deferral - WA - Noncurrent 415.875 RA - Deferred Excess NPC - UT - Noncurrent 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT 415.878 RA - UT Liquidation Damages	(15,443) (159,803) (418,867) (1.147,759) (11.018) (8,961,246) (51,369) (22,227,020) (1,019,480) (103,264)	1,990,706 (15,443) (159,803) (418,867) (1,147,759) (11,118) (8,961,246) (51,369) (22,227,020) (1,019,480) (103,264)	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine 0 disposition. Regulatory asset established to record Wyoming's portion of stock redemption costs. Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory order. Regulatory order. Regulatory order. Regulatory order. Regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset established to repute the difference between renewable energy credits (RECs) oliculated in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Acount (EBA) deferrals. Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers. Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim objects of the Utah's portion of the Klamath Hydroelectric Relicensing Costs that are being returned to Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 0 2013 Energy Cost Adjustment Mechanism (ECAM). Regulatory asset established for Cord the portion of the Oregon customers from the BPA. Qualifying Regulatory asset established for Cord Oregon customers from the BPA. Qualifying
287858 287861 287868 287871 287882 287886 287896 287897 287899 287903 287906	415.676 RA - Preferred Stock Redemption - WY 415.857 RA - Deferred Overburden Costs - ID 415.858 RA - Deferred Overburden Costs - WY 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 415.876 RA - Deferred Excess NPC - OR - Noncurrent 415.887 RA - Frozen MTM 415.875 RA - Deferred Excess NPC - UT - Noncurrent 415.870 RA - Leguidation Damages 415.878 RA - UT Liquidation Damages 415.879 RA - Liquidation Damages - N2 - WY 415.883 RA - UT Subscriber Solar Program	(15,443) (159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369) (22,227,020) (1,019,480) (103,264) (472,366)	1,990,706 (15,443) (159,803) (418,867) (1,147,759) (11,118) (8,961,246) (51,369) (22,227,020) (1,019,480) (103,264) (472,366)	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine 0 disposition. Regulatory asset established to record Wyoming's portion of stock redemption costs. Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff op program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) on and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset established to reapture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established for Larb sportion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers. Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers. Regulatory asset established for Utah protino of liquidated damages payments for outages at Jim 0 Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established for the Tyour Sustomers on an accelerated basis through the 2 2013 Energy Cost Adjustment Mechanism (ECAM). Regulatory asset established for the Ty Subscriber Solar Program. Regulatory asset established for the Ty Subscriber Solar Program. Regulatory asset established for the Ty Subscriber Solar Program. Regulatory asset established for the Ty Subscriber Solar Program.
287858 287861 287868 287871 287882 287886 287888 287898 287899 287899	415.676 RA - Preferred Stock Redemption - WY 415.857 RA - Deferred Overburden Costs - ID 415.858 RA - Deferred Overburden Costs - WY 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 415.876 RA - Deferred Excess NPC - OR - Noncurrent 415.837 RA - Frozen MTM 415.882 RA - REC Sales Deferral - WA - Noncurrent 415.875 RA - Deferred Excess NPC - UT - Noncurrent 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT 415.878 RA - UT Liquidation Damages 415.879 RA - Liquidation Damages - N2 - WY	(15,443) (159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369) (22,227,020) (1,019,480) (103,264)	1,990,706 (15,443) (159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369) (22,227,020) (1,019,480) (103,264)	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine 0 disposition. Regulatory asset established to record Wyoming's portion of stock redemption costs. Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory order. Regulatory order. Regulatory order. Regulatory order. Regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset established to repute the difference between renewable energy credits (RECs) oliculated in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Acount (EBA) deferrals. Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers. Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim objects of the Utah's portion of the Klamath Hydroelectric Relicensing Costs that are being returned to Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 0 2013 Energy Cost Adjustment Mechanism (ECAM). Regulatory asset established for Cord the portion of the Oregon customers from the BPA. Qualifying Regulatory asset established for Cord Oregon customers from the BPA. Qualifying

						Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
007040 405 405 D1 0D1 40 40 40 40 40	(504.004)	(504.004)				
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(534,984)	(534,984)	0	0		The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
						arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
						between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up	(99,085)	(99,085)	0	0		for that difference.
287935 415.936 RA - Carbon Plant Decomm/Inventory	(389,389)	(389,389)	0	0	(Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
						Regulatory asset established to record the balancing account activity for the costs and collections
						of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287939 415.115 RA - Utah STEP Pilot Program Balance Account	2,670,717	2.670.717	0			
287942 430.112 RA - Other - Balance Reclass	(3,361,531)	(3.361.531)	0	0		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287960 415.855 RA - Storm Damage Deferral - CA	(96,569)	(96,569)	0	0		Regulatory Asset established to defer storm related costs in California.
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(2,670,717)	(2,670,717)	0	0		Regulatory asset established for the UT Solar incentive program costs.
287972 320.285 RA - Post Employment Costs	2,103,559	0	0	0	2,103,559	Regulatory asset established as an offset to the increase in post-employment obligations.
						SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result
287977 415.885 RA - Noncurrent Reclass - Other	(85,990)	(85,990)	0	0		Inoncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
201377 410.000 TVA - Normalite in Tree is 3 - Out of	(00,000)	(00,000)	•			Regulatory asset established to record Idaho's share of the deferral of increased depreciation due
						to the implementation of new rates on January 1, 2014 and the implementation of new rates
287981 415.920 RA - Depreciation Increase - Idaho	(3,427,447)	(3,427,447)	0	0	(effective January 1, 2021.
						Regulatory asset established to record Utah's share of the deferral of increased depreciation due
287982 415.921 RA - Depreciation Increase - Utah	(299,074)	(299,074)	0	0	(to the implementation of new rates on January 1, 2014.
287983 415.922 RA - Depreciation Increase - Wyoming	(1,032,837)	(1,032,837)	0			Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
201300 T10.322 Tot " Depreciation increase " wyoning	(1,002,007)	(1,032,037)	U	U		Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was
						authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to
287985 415.924 RA - Steam Deferred Depreciation - UT	(1,192,930)	(1,192,930)	0	0		Docket 20-035-04.
						Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287994 415.929 RA - Carbon Decommissioning - CA	(92,132)	(92,132)	0	0		directed in the California general rate order/stipulation.
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(44,810)	(44,810)	U	0		Regulatory asset established to record Utah's portion of stock redemption costs. Balancing account to record the program costs for the conversion of master metered mobile home
						parks to direct utility service.
287997 415.862 RA - CA Mobile Home Park Conversion	(53,420)	(53,420)	0	0	(parks to direct duity service.
FERC 283 - Other						Prepaid property tax book to tax differences for which the accumulated deferred income tax liability
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)		is expected to be reversed upon audit by the Internal Revenue Service
200000 210.201 Trepaid taxes - Triperty tax till 40	(0,001,704)	•	•	(0,001,104)	,	Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909 720.815 FAS 158 Post-Retirement Asset	(8,109,999)	(8,109,999)	0	0		subsidy, required under FAS 158.
						Prepaid account established to record prepaid operating and maintenance advance payments for
286918 210.175 Prepaid - FSA O&M - East	(418,623)	(418,623)	0	0	(the east side repowered wind facilities.
286919 210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)				Prepaid account established to record prepaid operating and maintenance advance payments for
200919 210.170 Prepaid - PSA OXIVI - West	(09,425)	(09,425)	U	U	•	the west side repowered wind facilities. Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336 730.120 FAS 133 Derivatives - Book Unrealized	(13,026,247)	(13,026,247)	0	0		financial instruments be valued at FMV for book purposes.
287492 OR BETC - Purchased Credits - Non-Cash	(15,848)	(15,848)	0	0		Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
						Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC
						license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000,
287564 425.130 Rogue River-Habitat Enhance 287569 720.805 FAS 158 Funded Pension Asset	(96,044) (15,544,398)	(96,044) (15,544,398)	0	0		escalated, over a period of 9 years for habitat enhancement.
287369 720.805 FAS 138 Funded Pension Asset	(15,544,398)	(15,544,398)	U	U		Represents the funded pension asset under FAS 158. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
						acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being
287661 425.360 Hermiston Swap	(615,614)	(615,614)	0	0		amortized over the remaining life of the plant.
		, , ,				Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes
287662 210.100 Prepaid Taxes - OR PUC	(352,188)	(352,188)	0	0	(over a period of 12 months or less.
207664 240 420 Prensid Tayon LIT DUC	(050 440)	(050.410)				Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664 210.120 Prepaid Taxes - UT PUC	(852,418)	(852,418)	0	0		months or less. Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes
287665 210.130 Prepaid Taxes - ID PUC	(69,907)	(69.907)	0	0		Prepaid account for the prepaid idano Public Utilities Commission fee, amortized for book purposes
2.555 2.555	(55,501)	(55,561)				Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 210.180 Prepaid Membership Fees	(76,620)	(76,620)	0	0		months or less.
287708 210.200 Prepaid Taxes - Property Taxes	(5,295,232)	0	0	(5,295,232)	(Book-tax difference associated with the timing of deductibility of property taxes.
						Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(944,320)	(944,320)	0	0	(purposes.
						Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the
						invested based upon the plan participants personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(582,461)	0	0	0	(582.461	earnings.
287907 210.185 Prepaid Aircraft Maintenance	(24,587)	(24,587)	0	0	(===,101	Prepaid account established for prepaid aircraft maintenance costs.
287908 210.190 Prepaid Water Rights	(98,924)	(98,924)	0	0		Prepaid account for prepaid water rights and water fees.
287915 910.937 LTIP Mark to Mkt Gain/Loss	(956,251)	(16)	0	0	(956,251	To record unrealized gains/losses from the long term incentive plan.
Rounding Subtotal - p277	(382,542,004)	(347,336,100)	0		564,847	
Less FASB 109 Above if not separately removed	(382,542,004)	(99,085)	0		564,847	
Less FASB 106 Above if not separately removed	(55,065)	(55,065)	0		0	
Total	(382,442,919)	(347,237,015)	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 E
 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

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

Summa	ry Table: (Excess) / Deficien	t ADIT
	Rate Base	Income Tax
Source	Adjustment	Allowance
Att 1B - 2017 TCJA	(347,044,662)	(19,896,011)
Total	(347,044,662)	(19,896,011)
10101	Appendix A, Line 33B	Appendix A, Line 135b
	Appendix A, Line 30D	Appendix A, Line 1000

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

		Accumulated Defe	erred Income Tax	Exce		
		Pre-	Post-			
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
Accum. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,2
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,37
Accum. Deferred Income Tax Liability: Other Property	282	(4,513,376,192)	(2,924,096,160)	(1,589,280,032)	(1,222,725,846)	(366,554,18
Accum. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,79
Subtotal: Accumulated Deferred Income Tax	_	(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,15
Other Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,95
Other Regulatory Liabilities	254	(418,440)	(223,047)	(195,393)	0	(195,39
Total Excess Deferred Income Tax		(4,569,194,881)	(2,933,443,547)	(1,635,751,334)	(1,316,688,743)	(319,062,59
Gross-Up	_			(533,294,193)	(429,272,131)	(104,022,06
Excess Deferred Income Tax Regulatory Liability	254			(2,169,045,527)	(1,745,960,874)	(423,084,65
TABLE 2: Sun	mary of Excess Deferred Income Tax by Function and Protected/Non-Protected Classifica	ation				
Description				Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax				(408,886,820) A	(351,666,905) 8	(57,219,91
Other				(1,226,864,514)	(965,021,838)	(261,842,67
Total Excess Deferred Income Tax Before Gross-Up				(1.635.751.334)	(1.316.688.743)	/319 062 59

A The net liability for excess deferred income tax is recorded in FERC Acct. 254 and is being amortized to FERC Acct. 411.1.

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.

								Tracking of (Excess	s) or Deficient ADIT												
						sion Allocable Excess	Deferred Income Tax	•					-	Formula Rate Inputs					INFORMATION ONLY		
						EDIT (RSGM)									ortized			"Gross-up and AD	IT are not included in	rate base	
	Remaining		mission	Remaining		eral	Remaining	Intan		Remaining	Non-Protec		Annual	(Excess) / E	eficient ADIT						
# Year	Regulatory Life	(344,4) Amort	74,995) End. Balance	Regulatory Life	(5,796 Amort	Fnd Balance	Regulatory Life	(1,395 Amort	(176) End. Balance	Regulatory Life	(57,219 Amort	(915) End. Balance	Amortization ATT 1B - ADIT	End. Balance	Average ATT 1B - ADIT	Tax Rate	Gross-Up Factor	(Excess) / Deficient	Gross-Up**	Regulatory Asset / (Liability)	ADIT Asset / (Liability)**
1. 12/31/2018	46.0	(7.488.587)	(336,986,408)	15.9	(364.575)	(5.432.160)	15.9	(87,747)	(1.307.429)	5.0	7.940.909	(65,160,824)	ATT 1B - AUIT	(408.886.821)	ATT 18 - AUTI	24.5866%	32.6024%	(408.886.821)	(133,306,917)	(542.193.738)	133.307.006
2. 12/31/2019	46.0	(7,488,587)	(329,497,821)	15.9	(364,575)	(5.067.585)	15.9	(87,747)	(1,219,682)	5.0	(13.032.165)	(52,128,659)	(20,973,074)	(387.913.747)	(193.956.874) E	24.5866%	32.6024%	(387,913,747)	(126,469,191)	(514,382,938)	126,469,275
3. 12/31/2020	46.0	(7,400,007)	(322,009,234)	15.9	(364,575)	(4,703,010)	15.9	(87,747)	(1,131,935)	5.0	(13,032,165)	(39,096,494)	(20,973,074)	(366,940,673)	(377.427.210)	24.5866%	32.6024%	(366,940,673)	(119.631.466)	(486.572.139)	119.631.546
4. 12/31/2021	46.0 53.2 53.2	(6,475,094)	(315.534.140)	18.5	(313,337)	(4,389,673)	15.9 18.5	(75,415)	(1,056,520)	5.0	(13.032.165)	(26.064.329)	(19.896.011)	(347,044,662)	(356.992.668)	24.5866%	32.6024%	(347.044.662)	(113,144,889)	(460,189,551)	113,144,964
5. 12/31/2022	53.2	(6.475,094)	(309.059.046)	18.5	(313.337)	(4,076,336)	18.5	(75,415)	(981,105)	5.0	(13.032.165)	(13.032.164)	(19.896.011)	(327,148,651)	(337.096.657)	24.5866%	32.6024%	(327,148,651)	(106.658.312)	(433.806.963)	106.658.383
6. 12/31/2023	53.2 53.2 53.2	(6,475,094)	(302,583,952)	18.5	(313,337)	(3,762,999)	18.5	(75,415)	(905,690)	5.0	(13,032,164)	0	(19,896,010)	(307,252,641)	(317,200,646)	24.5866%	32.6024%	(307,252,641)	(100,171,735)	(407,424,376)	100,171,802
7. 12/31/2024	53.2	(6,475,094)	(296, 108, 858)	18.5	(313,337)	(3,449,662)	18.5	(75,415)	(830,275)		0	0	(6,863,846)	(300,388,795)	(303,820,718)	24.5866%	32.6024%	(300,388,795)	(97,933,957)	(398,322,752)	97,934,022
8. 12/31/2025	53.2	(6,475,094)	(289,633,764)	18.5	(313,337)	(3,136,325)	18.5	(75,415)	(754,860)		0	0	(6,863,846)	(293,524,949)	(296,956,872)	24.5866%	32.6024%	(293,524,949)	(95,696,178)	(389,221,127)	95,696,242
9. 12/31/2026	53.2	(6,475,094)	(283,158,670)	18.5	(313,337)	(2,822,988)	18.5	(75,415)	(679,445)		0	0	(6,863,846)	(286,661,103)	(290,093,026)	24.5866%	32.6024%	(286,661,103)	(93,458,399)	(380,119,502)	93,458,461
10. 12/31/2027	53.2	(6,475,094)	(276,683,576)	18.5	(313,337)	(2,509,651)	18.5	(75,415)	(604,030)		0	0	(6,863,846)	(279,797,257)	(283,229,180)	24.5866%	32.6024%	(279,797,257)	(91,220,621)	(371,017,878)	91,220,682
11. 12/31/2028 12. 12/31/2029	53.2 53.2	(6,475,094)	(270,208,482)	18.5 18.5	(313,337)	(2,196,314)	18.5	(75,415) (75,415)	(528,615)		0	0	(6,863,846)	(272,933,411)	(276,365,334) (269,501,488)	24.5866%	32.6024%	(272,933,411)	(88,982,842)	(361,916,253)	88,982,901 86,745,122
13. 12/31/2029	53.2	(6,475,094)	(257,258,294)	18.5	(313,337)	(1,882,977)	18.5	(75,415)	(377 785)			0	(6,863,846)	(266,069,565)	(269,501,488)	24.5866%	32.6024%	(259,205,719)	(84 507 285)	(362,814,629)	86,745,122
13. 12/31/2030 14. 12/31/2031 15. 12/31/2032	53.2 53.2	(6,475,094)	(257,258,294)	18.5	(313,337)	(1,569,640)	18.5	(75,415)	(377,785)		0	0	(6,863,846)	(259,205,719)	(255,773,796)	24.5866%	32.6024%	(252,341,873)	(82,269,507)	(334,611,380)	82,269,562
15. 12/31/2032	53.2	(6,475,094)	(244.308.106)	18.5	(313,337)	(942,966)	18.5	(75,415)	(226,955)		0	0	(6,863,846)	(245.478.027)	(248 909 950)	24.5866%	32.6024%	(245.478.027)	(80.031.728)	(325.509.755)	80.031.781
16. 12/31/2033	53.2	(6.475.094)	(237,833,012)	18.5	(313,337)	(629,629)	18.5	(75,415)	(151,540)		0	0	(6.863.846)	(238.614.181)	(242,046,104)	24.5866%	32.6024%	(238.614.181)	(77.793.950)	(316.408.131)	77,794,002
47 40/24/2024	53.2	(6,475,094)	(231,357,918)	18.5	(313 337)	(316,292)	18.5	(75,415)	(76,125)		0	0	(6.863.846)	(231,750,335)	(235.182.258)	24.5866%	32.6024%	(231,750,335)	(75,556,171)	(307.306.506)	75,556,221
18 12/31/2035	53.2 53.2	(6,475,094)	(224.882.824)	18.5 18.5	(313,337)	(2.965)	18.5	(75,415)	(710)		0	0	(6.863.846)	(224,886,489)	(228.318.412)	24.5866%	32.6024%	(224,886,489)	(73.318.393)	(298,204,882)	73.318.442
19. 12/31/2036	53.2	(6.475,094)	(218.407.730)	18.5	(2.955)	0	18.5	(710)	0		0	0	(6.478,759)	(218.407.730)	(221.647.110)	24.5866%	32.6024%	(218.407.730)	(71,206,162)	(289.613.892)	71,206,209
20. 12/31/2037	53.2 53.2 53.2	(6.475,094)	(211.932.636)		0	0		0	0		0	0	(6.475.094)	(211.932.636)	(215.170.183)	24.5866%	32.6024%	(211.932.636)	(69.095.126)	(281.027.762)	69.095.172
21. 12/31/2038	53.2	(6,475,094)	(205, 457, 542)		0	0		0	0		0	0	(6,475,094)	(205,457,542)	(208,695,089)	24.5866%	32.6024%	(205,457,542)	(66,984,090)	(272,441,632)	66,984,134
22. 12/31/2039	53.2	(6,475,094)	(198,982,448)		0	0		0	0		0	0	(6,475,094)	(198,982,448)	(202,219,995)	24.5866%	32.6024%	(198,982,448)	(64,873,054)	(263,855,502)	64,873,097
23. 12/31/2040	53.2 53.2 53.2 53.2 53.2	(6,475,094)	(192,507,354)		0	0		0	0		0	0	(6,475,094)	(192,507,354)	(195,744,901)	24.5866%	32.6024%	(192,507,354)	(62,762,018)	(255,269,372)	62,762,059
24. 12/31/2041	53.2	(6,475,094)	(186,032,260)					0	0		0	0	(6,475,094)	(186,032,260)	(189,269,807)	24.5866%	32.6024%	(186,032,260)	(60,650,982)	(246,683,242)	60,651,022
25. 12/31/2042	53.2	(6,475,094)	(179,557,166)		0	0		0	0		0	0	(6,475,094)	(179,557,166)	(182,794,713)	24.5866% 24.5866%	32.6024%	(179,557,166)	(58,539,945)	(238,097,111)	58,539,984 56,428,947
26. 12/31/2043 27. 12/31/2044	53.2	(6,475,094)	(173,082,072)		0	0		0	0			0	(6,475,094)	(173,082,072)	(1/6,319,619)	24.5866%		(166.606.978)	(56,428,909)	(229,510,981)	54.317.909
	53.2	(6,475,094)	(160,606,978)		0	0		0	0		0	0	(6,475,094)	(160,006,978)	(163,369,431)	24.5866%	32.6024%	(160,000,978)	(52,206,837)	(212,338,721)	52,206,872
28. 12/31/2045 29. 12/31/2046	53.2 53.2	(6,475,094)	(153.656.790)		0	0		0	0		0	0	(6,475,094)	(153,656,790)	(156,894,337)	24.5866%	32.6024%	(153,656,790)	(50,095,801)	(203.752.591)	50.095.835
30. 12/31/2047	53.2	(6.475.094)	(147, 181, 696)		0	0		0			0	0	(6,475,094)	(147,181,696)	(150,419,243)	24.5866%	32.6024%	(147, 181, 696)	(47.984.765)	(195,166,461)	47,984,797
31. 12/31/2048		(6,475,094)	(140,706,602)		0	0		0	0		0	0	(6.475.094)	(140 706 602)	(143,944,149)	24 5888%	32.6024%	(140,706,602)	(45.873,729)	(186,580,331)	45.873.760
32. 12/31/2049	53.2 53.2	(6.475,094)	(134,231,508)		0	0		0	0		0	0	(6.475.094)	(134,231,508)	(137.469.055)	24.5866%	32.6024%	(134,231,508)	(43.762.693)	(177,994,201)	43.762.722
33. 12/31/2050	53.2	(6,475,094)	(127,756,414)		0	0		0	0		0	0	(6,475,094)	(127,756,414)	(130,993,961)	24.5866%	32.6024%	(127,756,414)	(41,651,657)	(169,408,071)	41,651,685
34. 12/31/2051	53.2	(6,475,094)	(121,281,320)		0	0		0	0		0	0	(6,475,094)	(121,281,320)	(124,518,867)	24.5866%	32.6024%	(121,281,320)	(39,540,621)	(160,821,941)	39,540,647
35. 12/31/2052	53.2 53.2	(6,475,094)	(114,806,226)		0	0		0	0		0	0	(6,475,094)	(114,806,226)	(118,043,773)	24.5866%	32.6024%	(114,806,226)	(37,429,585)	(152,235,811)	37,429,610
36. 12/31/2053	53.2	(6,475,094)	(108,331,132)		0	0		0	0		0	0	(6,475,094)	(108,331,132)	(111,568,679)	24.5866%	32.6024%	(108,331,132)	(35,318,549)	(143,649,681)	35,318,572
37. 12/31/2054	53.2	(6,475,094)	(101,856,038)		0	0		0	0		0	0	(6,475,094)	(101,856,038)	(105,093,585)	24.5866%	32.6024%	(101,856,038)	(33,207,513)	(135,063,551)	33,207,535
38. 12/31/2055	53.2	(6,475,094)	(95,380,944)					0	0		0	0	(6,475,094)	(95,380,944)	(98,618,491)	24.5866%	32.6024%	(95,380,944)	(31,096,477)	(126,477,421)	31,096,498
39. 12/31/2056	53.2 53.2 53.2	(6,475,094)	(88,905,850)		0	0		0	0		0	0	(6,475,094)	(88,905,850)	(92,143,397)	24.5866%	32.6024%	(88,905,850)	(28,985,441)	(117,891,291)	28,985,460
40. 12/31/2057 41. 12/31/2058	53.2	(6,475,094)	(82,430,756) (75,955,662)		0	0		0	0		0	0	(6,475,094)	(82,430,756)	(85,668,303) (79,193,209)	24.5866%	32.6024%	(82,430,756) (75,955,662)	(26,874,405) (24,763,369)	(109,305,161)	26,874,423 24,763,385
42. 12/31/2059	53.2	(6,475,094)			0	0		0	0			0	(6,475,094)	(69.480.568)	(79,193,209)	24.5866%	32.6024%	(69.480.568)	(22,652,333)	(92,132,901)	22,652,348
42. 12/31/2059 43. 12/31/2060	53.2 53.2	(6,475,094)	(69,480,568)		0	0		0	0		0	0	(6,475,094)	(63,005,474)	(66.243.021)	24.5866%	32.6024%	(63.005.474)	(20.541.297)	(83,546,771)	20.541.310
44 12/31/2061	53.2	(6,475,094)	(56.530.380)		0	0		0	0		0	0	(6.475,094)	(56,530,380)	(59.767.927)	24.5866%	32.6024%	(56,530,380)	(18.430.261)	(74.980.641)	18.430.273
45. 12/31/2062	53.2	(6,475,094)	(50.055,286)		0	0		0	- 0		0	0	(6,475,094)	(50,055,286)	(53,292,833)	24.5866%	32.6024%	(50,055,286)	(16.319.225)	(66.374.511)	16.319.236
45. 12/31/2062 46. 12/31/2063 47. 12/31/2064	53.2	(6,475,094)	(43.580.192)		0	0		0	0		0	0	(6,475,094)	(43,580,192)	(46.817.739)	24.5866%	32.6024%	(43.580.192)	(14,208,189)	(57,788,381)	14,208,198
47. 12/31/2064	53.2 53.2	(6,475,094)	(37,105,098)		0	0		0	0		0	0	(6,475,094)	(37,105,098)	(40,342,645)	24.5866%	32.6024%	(37,105,098)	(12,097,152)	(49,202,250)	12.097.160
48. 12/31/2065	53.2	(6,475,094)	(30,630,004)		0	0		0	0		0	0	(6,475,094)	(30,630,004)	(33,867,551)	24.5866%	32.6024%	(30,630,004)	(9,986,116)	(40,616,120)	9,986,123
49. 12/31/2066	53.2	(6,475,094)	(24,154,910)		0	0		0	0		0	0	(6,475,094)	(24,154,910)	(27,392,457)	24.5866%	32.6024%	(24, 154, 910)	(7,875,080)	(32,029,990)	7,875,086
50. 12/31/2067	53.2	(6,475,094)	(17,679,816)		0	0		0	0		0	0	(6,475,094)	(17,679,816)	(20,917,363)	24.5866%	32.6024%	(17,679,816)	(5,764,044)	(23,443,860)	5,764,048
51 12/31/2068	63.2	(6.475.094)	(11 204 722)		0	0		0	0		0	0	(6.475.094)	(11 204 722)	(14.442.269)	24.5866%	32.6024%	(11 204 722)	(3.653.008)	(14.857.730)	3 653 011

PacifiCorp Attachment 1B - [INSERT NAME] NOTE: PacifiCorp will populate the worksheet in accordance with a future rate change

TABLE 1: Summary of Excess Deferred Income Tax by Account and Protected/Non-Protected		Accumulated Def	erred Income Tax	Fxc	ess Deferred Income	Tax
		Pre-	Post-			
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
Accum. Deferred Income Tax Asset	190					
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281					
Accum. Deferred Income Tax Liability: Other Property	282					
Accum. Deferred Income Tax Liability: Other	283					
Subtotal: Accumulated Deferred Income Tax						
Other Regulatory Assets	182					
Other Regulatory Liabilities	254					
Fotal Excess Deferred Income Tax						
Gross-Up						
Excess Deferred Income Tax Regulatory Liability	254					
TABLE 2: Summary of Excess Deferred Income Tax by Function and Protected/Non-Protected	Classification					

Description	Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax		A	8
Other			
Total Excess Deferred Income Tax Before Gross-Up			

A [Statement as to which account the (excess) / deficient ADIT is recorded and to which account the balance is being amortized

Statement of the amortization period for non-protected (excess) / deficient ADIT

							TABLE Allocable Excess Defer	3: Annual Tracking	of (Excess) or Defici	ent ADIT					Formula Rate Inputs					INFORMATION ONLY		
						FERC Transmission	Allocable Excess Deter	red Income Tax											TABLE 4: I	INFORMATION ONLY	Υ	
							ed EDIT (RSGM)				Remaining	Non-Prote			Unan	nortized			"Gross-up and ADI	I are not included in	rate base	
		Remaining		smission	Remaining		eneral	Remaining	Intar	igibie				Annual	(Excess) / L	Deficient ADIT						
		Regulatory		Balance]	Regulatory		Balance]	Regulatory	[Intial E		Regulatory	[Intial E		Amortization		Average		Gross-Up	(Excess) / Deficient		Regulatory	ADIT
	Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)**
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Attachment 2 - Taxes Other Than Income Worksheet

the	r Taxes	Page 262-263, Col (L)	Allocator	Allocated Amount
			Net Plant	
	Plant Related		Allocator	
	Real Property	162,344,531		
	Possessory taxes	507,279		
1	Total Plant Related	162,851,810	29.6008%	48,205,40
		,	Wages & Salary Allocator	
	Labor Related	0	Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	9.1865%	
			Net Plant	
	Other Included		Allocator	
	Annual Report	95,880		
3	Total Other Included	95,880	29.6008%	28,38
1	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	162,947,690		48,233,78
	Currently Excluded			
	Local Franchise	32,291,808		
	Montana Energy License	268,822		
	Montana Wholesale Energy	192,855		
	Idaho Generation Tax (KWh)	48,874		
	Oregon Department of Energy	1,609,682		
	Wyoming Wind Generation Tax	2,105,610		
	Washington Public Utility Tax	13,887,414		
	Other (Business & Occupation, Nevada Comm. Tax, Use)	53,976		
;	Subtotal Excluded Taxes	50,459,041		
	Total Other Taxes Included and Excluded (Line 4 + Line 5)	213,406,731		
6				
6	Total Other Taxes			

Criteria for Allocation:

8

Difference (Line 6 - Line 7)

- A Other taxes that are incurred through ownership of plant, including transmission plant, will be allocated based on the Net Plant Allocator. If the taxes are 100% recovered at retail, they shall not be included.
- B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail, they shall not be included.

0

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

PacifiCorp Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			3,461,106
2	Pole Attachments - Transmission Related			263,843
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related		uetali below	1,932,418
5	Miscellaneous General Revenues		detail below	
6	Account 454 subtotal		(Sum Lines 1-5)	49,787 6,262,922
ŭ			(04 200 . 0)	-,,
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	6,406,882
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the	Note 3		0
•	load is not included in the divisor			
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	117,883,443
10	Facilities Charges including Interconnection Agreements	Note 2		2,184,428
11	Transmission maintenance revenue		Account 456.2	640,484
12	Account 456 subtotal		(Sum Lines 7-11)	127,115,237
13	Appendix A input: Gross Revenue Credits Detail for selected items above		(Sum Lines 6 &12)	133,378,159
	Detail for selected items above			
	Miscellaneous General Revenues			
	Rents - General			0
	One Utah Center and North Temple office subleases			327,362
	Parking Rent: Lloyd Center, Portland, Oregon			214,592
	Rents - Common Affiliate - Kern River			0
	Rents - Non-Common			0
	Total Miscellaneous General Revenue		•	541,954
	Wages & Salary Allocator			9.19%
	Total Allocated Miscellaneous General Revenue		•	49,787
	Distribution Underbuild			
	Third party attachments			0
	Common pole location fixed annual revenue credit		fixed	555,768
	Distribution Underbuild - Transmission related		•	555,768

Notes

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

 Note 2 If the costs associated with the Directly Assigned Transmission Facility Charges are included in
- Note 2 If the costs associated with the Directly Assigned I ransmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3 If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

136b

137

Grossed up Excess or Deficient ADIT Amortization

Total Income Taxes

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 434,413,088 Α В 100 Basis Point increase in ROE 1.00% **Return Calculation** Notes Reference (Appendix A Line or Source) 117 Debt percent Total Long Term Debt (Notes Q & R) (Line 90 / (Lines 90 + 110 +116)) 48.19% 118 Preferred percent Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 0.01% 119 Common percent Common Stock (Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 51.79% 120 Debt Cost Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt (Line 103 / Line 96) 4.68% Preferred Cost Preferred Stock cost = Preferred Dividends / Total Preferred Stock (Line 111 / Line 110) 6.75% 121 122 Common Cost Common Stock (Note H) Fixed plus 100 basis points 10.80% 123 Weighted Cost of Debt Total Long Term Debt (WCLTD) (Line 117 * Line 120) 2.25% Weighted Cost of Preferred Preferred Stock (Line 118 * Line 121) 0.00% 124 Weighted Cost of Common (Line 119 * Line 122) 125 Common Stock 5.59% 7.85% 126 Rate of Return on Rate Base (ROR) (Sum Lines 123 to 125) Investment Return = Rate Base * Rate of Return 374,328,324 127 (Line 52 * Line 126) Composite Income Taxes Income Tax Rates 128 FIT = Federal Income Tax Rate 21.00% 129 SIT = State Income Tax Rate or Composite 4.54% 130 p = percent of federal income tax deductible for state purposes 0.00% Per state tax code 131 T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 24.59% 132 CIT = T/(1-T)32.60% 133 1 / (1-T) 132.60% ITC Adjustment 134 Amortized Investment Tax Credit Attachment 5 (396,407) ITC Adjust. Allocated to Trans. - Grossed Up (525,645) 135 (Line 134 * (1 / (1 - Line 131) CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) = 86,993,004 136 Income Tax Component =

Appendix A (Line 135c)

(26,382,594) **60,084,765**

Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)

PacifiCorp Attachment 5 - Cost Support

Diant		

.ttachmen	t A Line #s, Descriptions, Notes, Form 1 Page #s and Instruction	;				Detail/notes
	Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	
1	December	204.58b		2020	7,627,712,649	-
2	January	Monthly Balances		2021	7,636,344,400	
3	February	Monthly Balances		2021	7,653,035,468	
	March	Monthly Balances		2021	7,681,811,392	
	April	Monthly Balances		2021	7,696,316,909	
	May	Monthly Balances		2021	7,704,181,309	
	June	Monthly Balances		2021	7,736,124,219	
	July	Monthly Balances		2021	7,816,523,703	
		Monthly Balances		2021	7,818,883,845	
	August					
	September	Monthly Balances		2021	7,828,967,977	
	October	Monthly Balances		2021	7,857,978,034	
	November	Monthly Balances		2021	7,883,496,301	
	December	204.58g		2021	7,890,023,096	-
15 14	Transmission Plant In Service	(line 13)	(Note M)	Projection	7,890,023,096	Appendix A input
		_				
	Calculation of Distribution Plant In Service	Source		Year	Balance	
	December	204.75b		2020	7,647,962,060	-
	January	Monthly Balances		2021	7,668,224,916	
17	February	Monthly Balances		2021	7,687,347,498	
18	March	Monthly Balances		2021	7,713,581,697	
	April	Monthly Balances		2021	7,736,926,271	
	May	Monthly Balances		2021	7,767,556,427	
	June	Monthly Balances		2021	7,803,374,232	
	July	Monthly Balances		2021	7,826,859,342	
	August	Monthly Balances		2021	7,843,379,691	
		Monthly Balances		2021		
	September				7,877,253,457	
	October	Monthly Balances		2021	7,902,580,938	
	November	Monthly Balances		2021	7,942,141,589	
	December	204.75g		2021	8,032,285,954	-
28	Distribution Plant In Service	(line 27)		Projection	8,032,285,954	
	Outside Control District Control	0			B. L.	
	Calculation of Intangible Plant In Service	Source		Year	Balance	
	December	204.5b		2020	1,054,374,613	-
	December	204.5g		2021	1,106,474,798	-
19 31	Intangible Plant In Service	(line 30)	(Note N)	Projection	1,106,474,798	Appendix A input
	Calculation of General Plant In Service	Source		Year	Balance	
	December	204.99b		2020	1,349,470,354	-
	December	204.99g		2021	1,376,963,716	-
8 34	General Plant In Service	(line 33)	(Note N)	Projection	1,376,963,716	Appendix A input
				.,		
	Calculation of Production Plant In Service	Source		Year	Balance	
	December	204.46b		2020	12,652,732,709	-
	January	Monthly Balances		2021	12,831,985,426	
	February	Monthly Balances		2021	12,958,160,624	
38	March	Monthly Balances		2021	13,167,408,234	
39	April	Monthly Balances		2021	13,243,363,863	
	May	Monthly Balances		2021	13,268,952,879	
	June	Monthly Balances		2021	13,372,875,013	
	July	Monthly Balances		2021	13,407,960,024	
	August	Monthly Balances		2021	13,414,605,549	
	September	Monthly Balances		2021	13,423,964,195	
	October	Monthly Balances				
				2021	13,437,334,698	
	November	Monthly Balances		2021	13,451,881,587	
	December December	204.46g		2021	13,476,057,172	
48	Production Plant In Service	(line 47)		Projection	13,476,057,172	
49	Electric Plant Sold	204.102g			0	•
6 50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	Projection	31.881.804 735	Appendix A input

Accumulated Depreciation Worksheet

ccumulated Depreciation Worksheet					
ttachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation of Transmission Accumulated Depreciation	Source		Year	Balance	
51 December	Prior year 219.25c		2020	1,942,552,607	-
52 January	Monthly Balances		2021	1,951,149,198	
53 February	Monthly Balances		2021	1,959,917,145	
54 March	Monthly Balances		2021	1,972,925,665	
55 April	Monthly Balances		2021	1,983,039,097	
56 May	Monthly Balances		2021	1,993,581,730	
57 June	Monthly Balances		2021	2,001,550,523	
58 July	Monthly Balances		2021	2,009,099,475	
59 August	Monthly Balances		2021	2,018,779,138	
60 September	Monthly Balances		2021	2,028,675,490	
61 October	Monthly Balances		2021	2,038,288,372	
62 November	Monthly Balances		2021	2,049,121,683	
63 December	219.25c		2021	2,045,200,003	-
25 64 Transmission Accumulated Depreciation	(line 63)	(Note M)	Projection	2,045,200,003	Appendix A input
Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	
65 December	Prior year 219.26c		2020	3,027,035,454	-

						-
	January	Monthly Balances		2021	3,036,852,707	
	February	Monthly Balances		2021	3,046,017,234	
	March	Monthly Balances		2021	3,061,257,736	
	April	Monthly Balances		2021	3,071,234,009	
70	May	Monthly Balances		2021	3,082,425,026	
71	June	Monthly Balances		2021	3,093,005,070	
	July	Monthly Balances		2021	3,102,740,969	
	August	Monthly Balances		2021	3,112,233,506	
	September	Monthly Balances		2021	3,122,905,413	
	October	Monthly Balances		2021	3,130,159,324	
	November	Monthly Balances		2021	3,143,992,515	
	December	219.26c		2021	3,143,599,734	
	Distribution Accumulated Depreciation					
/8	Distribution Accumulated Depreciation	(line 77)		Projection	3,143,599,734	
	Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	
	December	Prior year 200.21c		2020	689,402,579	
	December	200.21c		2021	725,504,660	
8 81	Accumulated Intangible Depreciation	(line 80)	(Note N)	Projection	725,504,660	
	• ,	, ,	, ,	,		
	Calculation of General Accumulated Depreciation	Source		Year	Balance	
82	December	Prior year 219.28c		2020	508,181,970	
	December	219.28c		2021	519,932,106	
26 84	Accumulated General Depreciation	(line 83)	(Note N)	Projection	519,932,106	
20 04	Accumulated General Depreciation	(IIIIe 63)	(INOIC IV)	Frojection	319,932,100	
	0-1-1-2	0		V	Bilinin	
	Calculation of Production Accumulated Depreciation	Source		Year	Balance	
	December	Prior year 219.20 through 219.24		2020	4,462,427,281	
	January	Monthly Balances		2021	4,508,899,821	
	February	Monthly Balances		2021	4,551,671,894	
	March	Monthly Balances		2021	4,556,216,951	
89	April	Monthly Balances		2021	4,611,484,440	
90	May	Monthly Balances		2021	4,652,334,003	
91	June	Monthly Balances		2021	4,697,939,131	
	July	Monthly Balances		2021	4,746,552,034	
	August	Monthly Balances		2021	4,793,394,200	
	September	Monthly Balances		2021	4,836,036,987	
	October	Monthly Balances		2021	4,864,952,174	
	November					
		Monthly Balances		2021	4,916,607,099	
	December	219.20 through 219.24		2021	4,965,743,651	
98	Production Accumulated Depreciation	(line 97)		Projection	4,965,743,651	
7 99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	Projection	10,674,475,493	
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		Projection	11.399.980.152	
)(Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		Projection	11,399,980,152	

Materials & Supplies

materials & Supplies				
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount
Undistributed Stores Expense		Prior Year	227.16c	0
		Current Year	227.16c	0
39	(Note N)	Appendix A input	Projection	0 current end-of-year balance
Construction Materials & Supplies		Prior Year	227.5c	176,943,869
		Current Year	227.5c	203,514,526
42	(Note N)	Appendix A input	Projection	203,514,526 current end-of-year balance
Transmission Materials & Supplies		Prior Year	227.8c	1,231,929
		Current Year	227.8c	815,425
45	(Note N)	Appendix A input	Projection	815,425 current end-of-year balance

ITC Adjustmen

			Transmission related		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	portion	Appendix A input Details	
Amortized Investment Tax Credit			Net Plant Allocator		
133 Utility Investment Tax Credit Adj Net (411.4)	114.19c	(1,339,178)	29.60%	(396,407)	
Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base					
	Current beg of year balance 266 footnotes	30,492			
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current end of year balance 266 footnotes Average	24,871 27,682	29.60%	8,194 (enter negative in Appendix A)	

Transmission / Non-transmission Cost Suppo

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Transmission Related I	Non-transmission Relat	red Details
Land Held for Future Use						
	Prior Year	214.47d	23,912,440	1,679,914	22,232,526	Detail for transmission-related value on Attachment 12
	Current Year	214.47d	14,811,003	1,517,970	13,293,033	Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A input	Projection		1,517,970		current end-of-year balance
			_			

Adjustments to A & G Expense

nents to A & G Expense x A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
, , , , , , , , , , , , , , , , , , , ,				,	·
cluded Membership Dues Expense					
FERC Form No. 1 page 335		Total	Included	Excluded	
1 Erro i omi No. 1 page 555		Total	moladed	LXCIdded	
Page 335, Line 1 (Industry Association Dues)					
American Clean Power	component of 335 Ln 1b	212,500		212,500	
Edison Electric Institute	component of 335 Ln 1b	1,003,264	1.003.264		
Intermountain Electrical Association	component of 335 Ln 1b	9,500		9,500	
North American Transmission Forum	component of 335 Ln 1b	95,738	95,738		
Northwest Public Power Association	component of 335 Ln 1b	1.810		1.810	
Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	79,486		79,486	
Rocky Mountain Electrical League	component of 335 Ln 1b	18,000		18,000	
The National Hydropower Association, Inc.	component of 335 Ln 1b	71.832		71.832	
UMS Group	component of 335 Ln 1b	42,000		42,000	
Western Energy Supply Transmission Associates	component of 335 Ln 1b	43,379		43.379	
	Page 335, Line 1 Subtotal	1,577,509		,	
	r ago ooo, Emo r oabtotal	1,017,000			
Page 335, Lines 7 - 28 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
Lines 7 - 28	Page 335, Lines 7-28	251,609		251,609	
Other (Individually less than \$5,000)	Page 335, Line 29	112.877		112.877	
Cator (marriadan) 1000 than \$0,000)	1 ago 000, Ellio 20	112,017		112,011	
Directors' Fees - Regional Advisory Board	Page 335, Line 36	18,000		18,000	
Rating Agency and Trustee Fees	Page 335, Lines 31-35	560,121	560.121		
realing Agency and Trustee Fees	1 age 505, Lines 51-55	300,121	300,121		
Total	(Note C)	Appendix A Input		860,993	
BOP		l			
Authorized filed PBOP expense		Annual Update Information	al Filing	1,701,106	
Actual PBOP expense		Attachment 17 total		1,701,106	
Actual PBOP Expense Adjustment		Appendix A Input	Projection	0 Auth	orized Filled Expense minus Actual Expense
		I			
operty Insurance					
Property Insurance Account 924	41.1. E	320.185b		4,207,600	
	(Note F)	Appendix A Input		4,207,600	

Regulatory Expense Related to Transmission Cost Support

				Transmission Related		
Appendix A	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Appendix A input	Non-transmission Related Details	
Direc	tly Assigned A&G					
Specific Tra	insmission related Regulatory Expenses					
	Federal Energy Regulatory Commission:					
	Annual Fee	350.19d	2,587,098	2,587,098		
	Annual Fee - hydro	350.20d	3,408,208		3,408,208	
	Transmission Rate Case	350.21d	329,045	329,045		
	Other Regulatory	350.22d	1,769,419	483,502	1,285,917	
67	Total	sum	8,093,769	3,399,644	4,694,125	

Safety Related Advertising Cost Support

			Safety Related		
	ndix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount Appendix A Input	Non-safety Related Details	
	Directly Assigned A&G				
68	General Advertising Exp Account 930.1 - Safety-related Advertising	320.191b	8,074	8,074 Based on FERC 930.1 download	
			<u> </u>		

Education	and	Out	Reach	Cost	Sup	port
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			Education &			
		0	utreach Appendix			
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	A Input	Other	Details	
Directly Assigned A&C						
71 General Advertising Exp Account 930.1 - Education and Outreach	320.191b	8,074	0	8	3,074 Based on FERC 930.1 download	

Multistate workshee

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

Adjustments to Transmission O&N

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related Appendix A input Details
53	Transmission O&M	320.112b	232,301,840	(139,972)	232,161,868
	Adjustment for Ancillary Services Accounts 561-561.				
	(561) Load Dispatching	320.84b	0		
	(561.1) Load Dispatch-Reliability	320.85b	0		
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647		
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544		
	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-	sum	10,309,902	0	10,309,902 Adjustment for Ancillary Services Accounts 561-561.5
					·
55	Less: Account 565	320.96b	159,058,497	0	159,058,497
1					

Facility Credits under Section 30.9 of the OATT

A	uppendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount Description & Documentation
Π	Net Revenue Requirement	
	166 Facility Credits under Section 30.9 of the OATT	Appendix A Input
	168 Interest on Network Upgrade Facilities	4,690,561 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	(147,761,488)	
		Current Year	Enter negative	(147,966,140)	
50 Network Upgrade Balance	(Note N)	Appendix A input	Projection	(147,966,140) current end-of-year balance	

Depreciation Expense

eprecia	tion Expense			
ppendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
Tra	nsmission Plant			
	Depreciation expense (403)	(Note H)	336.7b	134,616,361
	Amortization of limited term electric plant (404)	(Note H)	336.7d	0
76	Transmission Depreciation Expense Including Amortization of Limited Term Plan	(Note H)	sum	134,616,361 Appendix A Input
Gei	neral Plant			
	Depreciation expense (403)	(Note H)	336.10b	47,034,116
	Amortization of limited term electric plant (404)	(Note H)	336.10d	591,957
77	General Depreciation Expense Including Amortization of Limited Term Plan	(Note H)	sum	47,626,073 Appendix A Input
Inta	angible plant			
	Amortization of limited term electric plant (404)	(Note H)	336.1d	58,013,199
	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	58,013,199 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

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

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

iry													
Year	Action												
Year 2	TO populates the formula with	Year 1 data from FERC Form No.	1 data for Year 1 (e.g., 201)	0)									
Year 2	TO estimates all transmission	Cap Adds and CWIP for Year 2 w	eighted based on Months ex	pected to be in service in Ye	ar 2 (e.g., 2011)								
Year 2	TO adds weighted Cap Adds	to plant in service in Formula											
Year 2	Post results of Step 3												
Year 2	Results of Step 3 go into effect	t for the Rate Year 1 (e.g., June 1,	2011 - May 31, 2012)										
Year 3	TO populates the formula with	Year 2 data from FERC Form No.	. 1 for Year 2 (e.g., 2011)										
Year 3	Reconciliation - actual data												
Year 3	TO estimates Cap Adds and 0	CWIP during Year 3 weighted base	d on Months expected to be	in service in Year 3 (e.g., 20	012)								
Year	Action												
		Year 1 data from FERC Form No.	. 1 data for Year 1 (e.g., 201)	0)									
	\$ - R	ev Req based on Year 1 data		Must run Appendix A to ge	t this number (without i	nputs in lines 16 or 34 of Ap	pendix A)						
Year 2	TO estimates all transmission	Cap Adds and CWIP for Year 2 w	eighted based on Months ex	pected to be in service in Ye	ar 2 (e.g., 2011) in pro	jection and populates for ac	tuals as inputs to Attachmen	nt 7 (but not Appendix A) t	or true up.	CMID		Direct in Consiso	
	(0)	(0)	(D)	(E)	(E)	(0)	040	m	7.0		41)		(N)
											(L)		Energy G
	,										Weighting		Amount
										, , . , , , , , , , , , , , , , ,			
					-				-		13	-	
		(122,179)			-								
					-								
					-								
36,544,752				10,000				-	10,000		9	328,902,767	
				10,000				-	10,000 10,000		8	174,607,200	
21,825,900										-	7	125,302,236	
17,900,319	-			10,000	-							00 424 000	
17,900,319 11,521,993				10,000				-	-	-	6	69,131,956	
17,900,319 11,521,993 8,124,223			:	10,000			•		-	-	5	40,621,116	
17,900,319 11,521,993 8,124,223 13,066,408	- - -	: : :	- - -	10,000 - - -		:		-			5	40,621,116 52,265,630	
17,900,319 11,521,993 8,124,223 13,066,408 39,718,606	- - - -	:	- - - -	10,000 - - - -		:	:	:	-	:	5 4 3	40,621,116 52,265,630 119,155,817	
17,900,319 11,521,993 8,124,223 13,066,408	- - - - - - -	- - - - -		10,000 - - - - -				-	-		5	40,621,116 52,265,630	
	Year 2 Year 2 Year 3 Year 3 Year 3 Year 3 Year 3 Year 2 Plant In Service (A) Monthly Addisons Other Transmission PIS (Ead Energy Gateway) 3.8857(0.078) 3.8857(0.078) 2.1(152.088)	Year 2 To adds weighted Cup Adds Very 2 Pout results of Step 3 year 2 Results of Step 3 prince file. Year 3 TO operations the formula with Year 3 TO estimates Cup Adds and Cup Adds and Cup Adds on TO operations the formula with Year 2 TO operates the formula with Step 2 TO estimates all transmission File (B) Year 2 TO estimates all transmission (B) Worthly Additions (M) Morthly Additions Other Transmission PIS	Year 2 Year 2 Year 2 Year 2 Year 3 Year 2 Results of Step 3 go into effect for the Rale Year 1 (e.g., June 1, Year 3 Year 3 Year 3 You should be formula with Year 2 data from FERC From No Reconcellation - schald data Year 3 TO populates the formula with Year 2 data from FERC From No Reconcellation - schald data Year 3 TO estimates Cap Adds and CNVP during Year 3 weighted base Year 2 TO populates the formula with Year 1 data from FERC From No Rev Rec Repeated on Year 1 data Year 2 Year 2 To estimates all transmission Cap Adds and CNVP for Year 2 we Plant in Service (A) (B) (C) (C) (Cad Energy Callessey) (Ead Energy Callessey) Segment B 3.857 (10.7 79 2.1 (12.2.175) 2.1 (12.2.055	Year 2 Year 2 Year 2 Year 3 Year 4 Year 4 Year 4 Year 4 Year 4 Year 5 Year 9 Year 9 Year 1 Year 2 Year 1 Year 1 Year 1 Year 2 Year 1 Year 2 Year 1 Year 1 Year 2 Year 3 Year 3 Year 3 Year 3 Year 3 Year 4 Year 1 Ye	Year 2	Veer 2 Year 2 Year 2 Year 3 Year 3 TO populates the formula with Year 2 data from FERC From No. 1 for Year 2 (e.g., 2011) Year 3 TO populates the formula with Year 2 data from FERC From No. 1 for Year 2 (e.g., 2011) Year 3 TO estimates Cap Adds and CNVP during Year 3 weighted based on Morths expected to be in service in Year 3 (e.g., 2012) Year 3 TO estimates Cap Adds and CNVP during Year 3 weighted based on Morths expected to be in service in Year 3 (e.g., 2012) Year 2 TO populates the formula with Year 1 data from FERC From No. 1 data for Year 1 (e.g., 2010) Next nan Appendix A b get bits number (without 1 facts) Rev Replaced on Year 1 data Year 2 TO estimates all transmission Cap Adds and CNVP for Year 2 weighted based on Morths expected to be in service in Year 2 (e.g., 2011) in pro- Plant in Service (A) (B) (C) (D) (D) (E) (Experimentation PIS (Excl Energy Caltersey) Energy Caltersey E	Year 2 Year 2 Year 3 Year 3 Year 3 TO populates the formula with Year 2 data fron FERC Form No. 1 for Year 2 (e.g., 2011) Year 3 Year 3 TO populates the formula with Year 2 data fron FERC Form No. 1 for Year 2 (e.g., 2011) Year 3 TO estimates Cup Adds and CNIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2012) Year 3 TO estimates Cup Adds and CNIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2012) Year 2 TO populates the formula with Year 1 data fron FERC Form No. 1 data for Year 1 (e.g., 2010) S Rev Rep based on Year 1 data What run Appendix A to get this number (without riputs in lines 15 or 34 of Ag Year 2 TO estimates all transmission Cup Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011) in projection and populates for an Plant In Service (A) (B) (C) (D) (B) (F) (F) (Gotterwy Cateway) Emerg Cateway E	Year 2 Year 2 Year 3 Year 3 TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011) Year 3 Year 3 TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011) Year 3 TO estimates Cup Adds and CNIP during Year 3 weighted based on Morths expected to be in service in Year 3 (e.g., 2012) Year 3 TO estimates Cup Adds and CNIP during Year 3 weighted based on Morths expected to be in service in Year 3 (e.g., 2012) Year 4 TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010) S Rev Req based on Year 1 data Mort on Appoint A to get this number (without inputs in lines 15 or 34 of Appendix A) Year 2 TO estimates all transmission Cup Adds and CNIP for Year 2 weighted based on Morths expected to be in service in Year 2 (e.g., 2011) in projection and populates for actuals as inputs to Attachmen Plate 1 Service (A) (B) (C) (B) (C) (B) (C) (B) (F) (C) (F) (Get Energy Calesway En	Year 2 Year 2 Year 3 Year 3 TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011) Year 3 Year 3 TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011) Year 3 Year 3 TO estimates Cup Adds and CNIP during Year 3 weighted based on Morths expected to be in service in Year 3 (e.g., 2012) Year 3 Year 4 Year 2 TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010) **S Rev Req based on Year 1 data **Meet fine Appendix A to get this number (without inputs in lines 15 or 34 of Appendix A) Year 2 Year 3 TO estimates all transmission Cup Adds and CNIP for Year 2 weighted based on Morths expected to be in service in Year 2 (e.g., 2011) in projections and populates for actuals as inputs to Attachment 7 (but not Appendix A) Year 2 Year 3 TO estimates all transmission Cup Adds and CNIP for Year 2 weighted based on Morths expected to be in service in Year 2 (e.g., 2011) in projection and populates for actuals as inputs to Attachment 7 (but not Appendix A) Year 2 Year 3 TO estimates all transmission Cup Adds and CNIP for Year 2 weighted based on Morths expected to be in service in Year 2 (e.g., 2011) in projection and populates for actuals as inputs to Attachment 7 (but not Appendix A) Year 2 Year 3 TO estimates all transmission Cup Adds and CNIP for Year 2 weighted based on Morths expected to be in service in Year 2 (e.g., 2011) in projection and populates for actuals as inputs to Attachment 7 (but not Appendix A) Year 3 Year 3 Year 3 Year 4 Year 4 Year 5 Year 9 Ye	Vear 2 Year 2 Pearluration of Site 3 Pearlura	Year 2 Year 2 Results of Stop 3 point effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012) Year 3 TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011) Year 3 TO estimates Cap Adds and CMP during Year 3 weighted based on Morths expected to be in service in Year 3 (e.g., 2012) Year 3 TO estimates Cap Adds and CMP during Year 3 weighted based on Morths expected to be in service in Year 3 (e.g., 2012) Year 4 TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010) S Rev Rec based on Year 1 data Most no Appoints A to get this number (without inputs in lines 15 or 34 of Appendix A) Year 2 TO estimates all transmission Cap Adds and CMP for Year 2 weighted based on Morths expected to be in service in Year 2 (e.g., 2011) in projection and populates for actuals as inputs to Attachment 7 (but not Appendix A) for true up. Plant in Service (A) (B) (C) (D) (B) (F) (F) (F) (F) (F) (F) (F) (F) (F) (F	Year 2	Year 2

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

t In Service				CWIP		
(M)	(N)	(O)	(P)	(Q)	(R)	
Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWIP	Transmission CWIP	
Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(O / 13)	
			-	_	-	
46,285,209	(2,861,245)	3,560,400.73	(220,096)		-	
232,672,384	(470,762)	17,897,876	(36,212)	-		
28,407,901	3,508,958	2,185,223	269,920	-		
328,902,767	90,000	25,300,213	6,923	-		
174,607,200	80,000	13,431,323	6,154	-		
125,302,236	70,000	9,638,634	5,385	-	-	
69,131,956	-	5,317,843		-		
40,621,116	-	3,124,701		-		
52,265,630	-	4,020,433	-	-		
119,155,817	-	9,165,832	-	-	-	
99,528,792	-	7,656,061	-	-	-	
37,653,991	-	2,896,461		-	-	
1.354.535.000	416.952	104.195.000	32.073			

104,227,073

Estimated Life		5
Estimated Deprecial	ion for Attachment 7	
Jan	11.5	(3,940
Feb	10.5	(646
Mar	9.5	4,790
Apr	8.5	122
May	7.5	108
Jun	6.5	93
Jul	5.5	
Aug	4.5	
Sep	3.5	
Oct	2.5	
Nov	1.5	
Dec	0.5	
Total Estimated De	preciation for Attachment 7	527

PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

						Attaoninone 7		oomone ona	go momonou									
Line 1	New Plant Carrying	Charge																
2	Fixed Charge Rate		ontributions in Ai	d of Construction	(CIAC)													
3	Α	Formula Line 157		Net Plant Carrying (harge without	Depreciation					9.0713%							
4	В	164			harge per 100	Basis Point in ROE without	Depreciation				9.6219%							
5	С		'	ine B less Line A							0.5506%	'						
6 7	FCR If CIAC D 158 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes 2.3197%																	
The FCR resulting from Formula in a given year is used for that year only.																		
	The FCR resulting f Therefore actual rev					equent years												
	In the True-up, the	actual depreciat	ion expense will be	used.	or data for out	oquoni youro												
	Columns and rows	may be added to		ore projects nergy Gateway only)		(Energy G	ateway Segment B-H)		(Fnerr	gy Gateway Segment	R-H)				ī			
8 Useful life of the project	Life			,,		58.00			58.00	9,	,							
"Yes" if the customer has paid a lumpsum																		
payment in the amount of the investment 9 on line 29, Otherwise "No"	CIAC	(Yes or No)	No			No			No									
10 Input the allowed increase in ROE	Increased ROE (basis p	oints)	0			50			50									
From line 3 above if "No" on line 13 and 11 from line 7 above if "Yes" on line 13	9.8% ROE		9.0713%			9.0713%			9.0713%			9.0713%						
12 Line 14 plus (line 5 times line 13)/10(FCR for This Project		9.0713%			9.3466%			9.3466%			9.0713%						
13 Month Net Plant or CWIP Balance 14 Actual or estimated depreciation expens	Investment Annual Depreciation Ex	nense				1,922,132,004 33,140,207			31,810 527	-								
	7 amaar Doprocasion Ex	201100	13 Month Net			50,110,201			13 Month Net			13 Month Net						
			Plant or CWIP			13 Month Net Plant or			Plant or CWIP			Plant or CWIP						Credit
		Invest Yr	Balance	Depreciation	Revenue	CWIP Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Total	Incentive Charged		(incentive minus without)
15 16	W 9.8 % ROE W Increased ROE	2010 2010	-			287,225,425 287,225,425	4,836,783 4,836,783	30,891,950 31,682,699		-		-	-		\$ 30,891,950 \$ 31,682,699	\$ 31,682,699	\$ 30,891,950	\$ 790,749
17	W 9.8 % ROE	2011	-	-	-	784,113,653	13,727,954	84,857,494	-	-	-	-	-	-	\$ 84,857,494		\$ 84,857,494	
18 19	W Increased ROE W 9.8 % ROE	2011 2012	-	-		784,113,653 785,864,997	13,727,954 13,960,855	87,016,207 85,249,265	-	-		-	-		\$ 87,016,207 \$ 85,249,265	\$ 87,016,207	\$ 85,249,265	\$ 2,158,713
20	W Increased ROE	2012				785,864,997	13,960,855	87,412,800	-	-		-	-	-	\$ 87,412,800	\$ 87,412,800		\$ 2,163,535
21 22	W 9.8 % ROE W Increased ROE	2013 2013				1,039,140,449 1,039,140,449	18,682,869 18.682,869	112,946,732 115.807.550			-				\$ 112,946,732 \$ 115.807.550		\$ 112,946,732	\$ 2,860,818
23	W 9.8 % ROE	2014		-		1,164,054,968	21,135,829	126,731,101							\$ 126,731,101	,,	\$ 126,731,101	
24	W Increased ROE W 9.8 % ROE	2014 2015	-	-		1,164,054,968 1,350,166,903	21,135,829 24,782,100	129,935,816 147,260,200	-	-	-	-	-		\$ 129,935,816 \$ 147,260,200		\$ 147,260,200	\$ 3,204,715
25 26	W Increased ROE	2015		-		1,350,166,903	24,782,100	150,977,293							\$ 150,977,293		a 147,200,200	\$ 3,717,093
27	W 9.8 % ROE	2016		-		1,463,059,094	29,386,385	162,105,309	-	-	-	-			\$ 162,105,309		\$ 162,105,309	
28 29	W Increased ROE W 9.8 % ROE	2016 2017				1,463,059,094 1,439,903,455	29,386,385 29,467,919	166,133,201 160,086,319							\$ 166,133,201 \$ 160,086,319		\$ 160,086,319	\$ 4,027,892
30	W Increased ROE	2017		-		1,439,903,455	29,467,919	164,050,462	-		-	-			\$ 164,050,462			\$ 3,964,143
31 32	W 9.8 % ROE W Increased ROE	2018 2018		-		1,413,360,220 1,413,360,220	27,214,371 27,214,371	155,424,945 159,316,014							\$ 155,424,945 \$ 159,316,014		\$ 155,424,945	\$ 3,891,068
33	W 9.8 % ROE	2019	-	-		1,386,203,297	27,215,321	152,962,402	-	-		-	-		\$ 152,962,402		\$ 152,962,402	
34 35	W Increased ROE W 9.8 % ROE	2019 2020	-	-		1,386,203,297 1,471,003,295	27,215,321 28,854,427	156,778,705 162,293,996	-	-		-			\$ 156,778,705 \$ 162,293,996		\$ 162,293,996	\$ 3,816,303
36	W Increased ROE	2020		-		1,471,003,295	28,854,427	166,343,759	-		-	-		-	\$ 166,343,759			\$ 4,049,763
37 38	W 9.8 % ROE W Increased ROE	2021 2021				1,965,162,841 1,965,162,841	38,264,499 38,264,499	216,530,913 221,941,127			-				\$ 216,530,913 \$ 221,941,127	\$ 221,941,127	\$ 216,530,913	\$ 5,410,215
39	W 9.8 % ROE	2022		-		1,922,132,004	38,176,479	212,539,423	31,810	527	3,413				\$ 212,542,836		\$ 212,542,836	
40 41	W Increased ROE W 9.8 % ROE	2022 2023	-	-		1,922,132,004	38,176,479	217,831,171	31,810	527	3,501	-	-	-	\$ 217,834,672	\$ 217,834,672	e	\$ 5,291,836
42	W Increased ROE	2023		-		-									s -	s -	• -	\$ -
43 44	W 9.8 % ROE	2024	-	-		-	-		-	-		-	-		s -		\$ -	
44 45	W Increased ROE W 9.8 % ROE	2024 2025				-	-								\$ - \$ -	5 -	s -	-
46	W Increased ROE	2025	-		-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
47 48	W 9.8 % ROE W Increased ROE	2026 2026		-		-	-								\$ - \$ -	s -	\$ -	s -
49	W 9.8 % ROE	2027				-		-	-	-		-			\$ -	<u> </u>	\$ -	
50 51	W Increased ROE W 9.8 % ROE	2027 2028	-		-	-		-	-	-	-	-	-	-	\$ - \$	\$ -	s	\$ -
52	W Increased ROE	2028	-		-	-		-	-	-	-		-	-	\$ -	s -	•	\$ -
53 54	W 9.8 % ROE W Increased ROE	2029 2029	-		-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
55	IIIGaaadu ROE					-										<u> </u>	\$ -	<u> </u>
56												-				\$ -		\$ -

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2021

New		Oregon		Washingtor	1	California		Utah		Wyoming		AZ, CO, MT, I	MM	Idaho		Company
Row	A/C Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(0)
1 2 3 4 5 6 7 8 9	350.2 Land Rights 350.2 Structures and Improvements 352 Structures and Improvements 353 Station Equipment 354 Towers and Fixtures 355 Poles and Fixtures 356 Overhead Conductors and Devices 357 Underground Conductors and Devices 358 Underground Conductors and Devices 359 Roads & Trails Unclassified Transmission 359 Roads & Trails 350 Roads															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21%
11 12 13 14 15 16 17 18 19 20 21	391 Office Furniture and Equipment - Furniture 391.2 Office Furniture and Equipment - Personal Computers 391.3 Office Furniture and Equipment - Equipment 393 Store Equipment 394 Tools, Shop and Garage Equipment 395 Laboratory Equipment 397 Communication Equipment 397.2 Communication Equipment 397.3 Office Furniture and Equipment 398 Miscellaneous Equipment	738 94,778,743 23,769,198	2.07%	13,817,417	2.06%	4,222,101	0.00% 1.99%		2.05% 2.55% 4.97%	16,220,165	2.28%	331,004	0.00% 1.76%	4,868 13,828,483	1.70% 1.84%	5.00% 20.00% 12.50% 4.00% 4.17% 5.00% 4.30% 9.09% 5.00%
23 24 25		22,100,100	2.3170	1,101,100	2.3170	1,102,000	5670	. 3,01 1,000		1,,601,616	2.30%	50 1,52 1	7%	2,111,211		4.96% 5.71% 3.55%

Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last depreciation study.

- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 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 2021 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
- FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned categories/FERC Accounts have been combined into their main accounts due to immateriality.
- 15 New FERC Sub-account 391.3 (Office Furniture and Equipment Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp Attachment 9a - Load Divisor for Projection

							OA	TT (Part III - N	etwork Service	- Average of	current year and p	rior two years									
Column	ė	f1	12	f3	14	f5	16	17	18	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	1
					BPA: Benton			BPA Airport			Calpine Energy					Avangrid	2.0	BPA South	BPA Idaho		
Customer			BPA Gazley	PUD	REA	Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	East Idaho	Falls	NTUA	
Class	NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 894	
Jan	8,265	6.31	3.28	29.12	1.26	0.10	0.12	0.18	0.01	20.42	14.84	10.41	47.60	0.01	0.01	33.12	1.01	289.64	106.53	2.61	567
Feb	8,256	6.84	3.32	31.53	1.26	0.37	0.08	0.13	0.01	19.82	14.77	11.06	50.47	0.01	0.01	33.09	1.09	281.32	110.93	2.47	569
March	7,808	6.24	3.31	28.40	1.23	0.16	0.01		0.01	21.08	14.31	10.22	46.98	0.01	0.01	32.96	1.03	268.88	101.28	2.33	538
April	7,063	5.58	3.07	22.52	0.98	0.20		0.02	0.01	18.62	13.89	8.79	40.47	0.28	0.33	32.91	1.03	194.49	54.45	1.90	400
May	8,102	4.71	3.06	13.84	0.28	0.21	4		1.23	12.48	16.06	8.15	35.08	0.53	2.77	33.11	0.98	134.16	76.45	1.94	345
Jun	9.629	4.83	3.63	17.25	0.38	0.13		0.01	1.72	14.51	17.72	9.83	47.17	0.56	3.28	33.48	1.27	175.57	94.95	2.17	428
Jul	10,557	5.33	3.62	16.06	0.40	0.13	4	0.00	1.43	14.37	17.11	10.87	55.35	0.63	3.19	33.50	1.22	188.56	110.61	2.67	465
Aug	10,438	5.93	3.64	18.43	0.38	0.17	4		1.39	15.61	18.00	10.91	55.27	0.62	3.02	33.48	1.09	165.80	105.60	2.56	442
Sept	9,600	5.28	3.52	14.76	0.31	0.13		0.05	1.02	13.80	17.19	10.37	48.46	0.55	2.81	33.31	1.18	140.43	98.87	2.37	394
Oct	7,788	6.05	3.15	25.91	0.97	0.25	0.04		0.61	18.48	14.03	10.12	42.89	0.10	0.01	33.38	0.99	253.04	87.95	2.24	500
Nov	7,813	4.84	3.21	24.35	0.95	0.17	0.17	0.10	0.01	15.18	14.21	9.55	39.96	0.01	0.01	33.18	0.91	229.21	85.94	1.50	463
Dec	8,494	4.76	3.14	28.23	0.80	0.19	0.18	0.15	0.01	17.55	13.12	10.65	46.65	0.01	0.01	33.15	1.01	312.08	97.45	2.64	572
Total	103,811	67	40	270	9	2	- 1	1	7	202	185	121	556	3	15	399	13	2,633	1,131	27	5,683
Avg 12CP	8,651	6	3	23	1	0	0	0	1	17	15	10	46	0	1	33	1	219	94	2	474

			ther Service		
j	Ď	j4	j3	j2	j1
		Western Area			
		Power			
		Administration	Deseret	UMPA	UAMPS
Total OS		OS	OS	OS	OS
		RS 262/263	RS 280	RS 637	RS 297
90		321	115	59	405
87		313	93	61	405
78		322	73	42	349
75		242	106	41	365
1,02		302	121	63	542
1,24		315	148	111	674
1,45		330	162	153	810
1,50		312	205	152	832
1,36		295	175	139	758
81		287	111	45	375
86		296	108	51	413
92		301	107	54	459
12,52		3,637	1,524	973	6,386
1,04		303	127	81	532

														OATT (Part II Lo	ong-Term Firm	Point-to-Point Tran	smission Serv	ice) - Projection													
Column	g1	g2	93	94	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	928	g29	g30	g
														Sacramento		Clatskanie	Evergreen														, ,
		Black Hills,					Thermo No.							Muncipal Utility	Salt River	People's Utility	Biopower,		Airport Solar,											City of	, ,
Customer	PacifiCorp	Inc.	BPA	BPA	Idaho Power	Avangrid	1	Powerex	Powerex	Powerex	Powerex	NextEra:	State of SD	District	Project	District	LLC	Garrett Solar	LLC	EWEB	Falls Creek	Losses	Powerex	Roseville	, ,						
Class	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP		LTP	Total LTP							
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 895	SA 568	SA 169	SA 1016	SA 1017	SA 1040	SA 733	SA 779	SA 863	SA 809	SA 899/ SA 901	SA 874	SA 966	SA 965	SA 605	SA 868		SA 700	SA 701	SA 702	SA 748	SA 749	SA 995	SA 996	SA 881	, ,
Jan	1,921	50		56		30	- 11	80	100	100		99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
Feb	1,921	50		56		30	- 11	80	100	100		99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
March	1,921	50	100	56		30	- 11	80	100	100		99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
April	1,921	50	100	56		30	- 11	80	100	100		99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
May	1,921	50	100	56		30	- 11	80	100	100	100	99	4	19	25	15	10	10	50	25	5	102	100	100	100	50	150	100	100	50	3,562
Jun	2,016	50	100	56	50	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	106	100	100	100	50	150	100	100	50	3,690
Jul	2,016	50	100	56	50	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	1	106	100	100	100	50	150	100	100	50	3,686
Aug	2,016	50		56	50	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	1	106	100	100	100	50	150	100	100	50	3,686
Sept	2,016	50		56	50	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	3	106	100	100	100	50	150	100	100	50	3,688
Uct	2,016	50		56	50	30	- 11	80	100	100	100	80		19	25	15	10	10	48	25		106	100	100	100	50	150	100	100	50	3,690
Nov	1,855	50		56		30		80	100	100	100	99	- 1	19	25	16	10	10	48	25		99	100	100	100	50	150	100	100	50	3,491 3,491
Total	23,396	600		672	250	200	122	000	1,200	1,200	800	1.002	40	220	200	100	120	120	90 COC	200	50	1 222	1 200	1,200	1,200	600	1,800	1.200	1,200	600	
Aug 12CD	1,950	500		0/2	200	300	132	900	1,200	1,200	67	1,093	40	40	300	100	120	120	300	300	30	1,222	1,200	1,200	1,200	500	1,000	1,200		500	3,568
AVG 12CP	1,930	30		36	21	30	- 11	80	100	100	6/	91		19		10	10	10	49	23	4	102	100	100	100	30	130	100	100	30	3,366

Total Network & OS	1% growth	Behind-the Meter	Total Network Load
9,731	9,831	249	10,080
9,697	9,796	204	10,000
9,132	9,225	204	9,429
8,217	8,301	207	8,508
9,476	9,572	184	9,756
11,306	11,421	179	11,600
12,477	12,603	146	12,749
12,381	12,506	143	12,649
11,362	11,477	189	11,666
9,106	9,199	190	9,389
9,145	9,238	230	9,468
9,986	10,089	229	10,318
122,015	123,258	2,353	125,611
10,168	10,272	196	10,468

	Divisor	
etwork	Network + OS	
d	+ LTP	
10,080	13,538	
10,000	13,458	
9,429	12,887	
8,508	11,966	
9,756	13,318	
11,600	15,290	
12,749	16,435	
12,649	16,335	
11,666	15,354	
9,389	13,079	
9,468	12,959	
10,318	13,809	
25,611	168,427	
10,468	14,036	

PacifiCorp Attachment 9a1 - Load (Current Year) 2021

											OAT	T (Part III - Ne	twork Service)											
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
													Calpine											
													Energy											
							BPA: Benton	BPA Oregon		BPA Airport			Solutions					Avangrid		BPA South East		3 Phases		
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	REA	Wind	BPA CEC	Solar	BPA WEID	Tri-State	LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	BPA Idaho Falls	Renewables Inc.	NTUA	
																								Total
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	1
Jan	26	18:00	8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91	-	2.55	557
Feb	18	19:00	7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11	-	2.44	548
March	1	8:00	7,547	5.55	3.18	26.03	1.05	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24	-	2.41	542
April	12	8:00	7,098	5.88	3.23	25.72	0.91	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15	-	1.88	394
May	31	18:00	8,244	4.73	3.24	15.73	0.46	0.46	-	-	1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80	-	1.90	357
Jun	28	17:00	10,755	6.06	4.15	23.38	0.38	-	-	-	1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21	-	2.35	475
Jul	6	17:00	10,861	5.35	3.71	16.13	0.40	0.39	-	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66	-	2.73	484
Aug	12	17:00	10,546	6.35	3.73	22.08	0.39	0.16	-	-	1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85	-	2.55	450
Sept	9	17:00	9,459	5.51	3.23	13.99	0.29	0.38	-	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85	-	2.53	383
Oct	12	9:00	7,314	5.85	2.93	24.60	0.73	-	-	-	0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26		88.08	-	1.95	422
Nov	22	18:00	7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36		84.73	-	-	422
Dec	28	18:00	8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74	-	2.65	618
Total			104,380	66	40	280	9	3	1	1	7	200	197	121	544	4	16	413	17	2,578	1,129	-	26	5,651

					Other	Service		
Column			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
Jan	26	18:00	427	56	107	305		896
Feb	18	19:00	400	58	109	278		845
March	1	8:00	379	43	95	340		857
April	12	8:00	414	76	141	213		843
May	31	18:00	548	56	109	302		1,015
Jun	28	17:00	731	126	166	317		1,340
Jul	6	17:00	870	156	190	323		1,539
Aug	12	17:00	834	147	227	303		1,511
Sept	9	17:00	772	137	155	298		1,362
Oct	12	9:00	375	50	137	227		789
Nov	22	18:00	399	59	129	291		877
Dec	28	18:00	461	53	115	294		924
Total			6,611	1,017	1,679	3,491		12,798

PacifiCorp Attachment 9a2 - Load (One Year Prior)

													OATT (P	art III - Networl	k Service)									
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20 f21	f
										BPA Airport			Calpine Energy					Avangrid		BPA South East	BPA Idaho	3 Phases		
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA BI	PA Oregon Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	Falls	Renewables Inc.	NTUA	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO		Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	
Jan	15	8:00	8,327	7.45	3.27	29.21	1.36	•	0.17	0.18		21.07	13.99	10.68	51.49	0.01	0.01	33.01	1.16	264.46	96.86	0.25	2.63	537
Feb	4	8:00	8,221	7.17	3.44	31.20	1.26	-	0.05	0.12	-	21.17	13.83	10.72	47.51	0.01	0.01	32.75	1.06	301.29	105.27	0.24	2.56	580
March	2	8:00	7,658	5.82	3.51	23.99	1.12		-	-	-	19.87	13.87	10.36	42.81	0.01	0.01	32.54	1.09	250.10	104.96	0.24	2.23	513
April	2	9:00	6,924	5.16	2.79	22.71	0.93	0.05	-	0.04	-	20.18	13.59	9.00	43.58	0.25	0.01	32.98	1.05	200.66	66.27	0.19	1.95	421
May	29	17:00	8,750	4.39	3.00	14.25	0.37	0.17	-		-	11.75	16.67	7.51	36.39	0.55	3.26	32.76	1.09	131.14	86.11	0.26	2.13	352
Jun	23	18:00	9,451	4.16	3.42	17.10	0.34	0.40	-	0.01	-	15.94	17.63	9.94	47.72	0.54	3.41	33.35	1.25	160.85	84.38	0.30	2.22	403
Jul	30	17:00	10,476	5.13	3.74	18.12	0.40		-		-	15.55	16.54	9.66	53.21	0.68	3.14	33.78	1.21	172.73	105.52	0.35	2.68	442
Aug	17	16:00	10,546	5.60	3.57	17.11	0.37	0.36	-		-	15.59	16.33	10.76	61.16	0.62	3.14	33.38	1.12	161.70	110.05	0.31	2.69	444
Sept	3	17:00	9,618	4.97	3.61	17.26	0.34		-		-	13.54	16.12	9.41	45.99	0.61	3.06	33.96	1.20	137.35	99.93	0.29	2.48	390
Oct	26	9:00	7,776	5.72	3.03	26.55	0.92	0.38			0.59	20.08	11.97	9.76	48.69	0.01	0.01	34.27	0.93	272.78	82.87	0.21	2.27	521
Nov	30	19:00	7,685	4.94	3.00	25.05	0.92	-	0.16	0.10	0.01	16.41	12.39	9.23	39.98	0.01	0.00	34.22	0.81	242.69	94.60	0.17	2.35	487
Dec	29	18:00	8,274	4.40	3.02	28.06		0.57	0.18	0.10	0.01	17.42	11.06	10.51	45.74	0.01	0.01	33.72	1.08	326.59	101.98	0.21	2.62	587
Total			103,708	64.9	39.4	270.6	8.3	1.9	0.6	0.6	0.6	208.6	174.0	117.5	564.3	3.3	16.1	400.7	13.0	2.622.3	1.138.8	3.0	28.8	5.677

					(Other Service		
Column			j1	j2	j3	j4	j5	j
						Western Area		
						Power		
Customer			UAMPS	UMPA	Deseret	Administration		
Class			os	OS	OS	OS		Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	RS 262/263		
Jan	15	8:00	379	58	90	333		861
Feb	4	8:00	431	62	89	322		905
March	2	8:00	354	50	66	307		776
April	2	9:00	343	31	117	222		713
May	29	17:00	674	101	155	310		1,240
Jun	23	18:00	674	111	157	312		1,254
Jul	30	17:00	788	152	149	348		1,437
Aug	17	16:00	856	157	240	316		1,569
Sept	3	17:00	744	116	224	299		1,383
Oct	26	9:00	365	41	126	301		833
Nov	30	19:00	409	47	122	298		875
Dec	29	18:00	453	48	122	294		916
Total			6,469	975	1,657	3,662	-	12,763

PacifiCorp Attachment 9a3 - Load (Two Year Prior) 2019

r		1									0	ATT (Part III - N	etwork Service	1									
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
Customer			PacifiCorp		BPA Gazley		BPA: Benton REA B		BPA CEC	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	3 Phases Renewables Inc.	NTUA	BPA Airport Solar	
Class RS / SA	Day	Time	NFS	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538	NFO SA 827	NFO SA 628	NFO SA 299	NFO SA 505	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 742	NFO SA 943	NFO SA 746	NFO SA 747	NFO SA 876	NFO SA 894	NFO SA 836	Total NFO
Jan	2	9:00	8,233	6.88	3.60	28.75	1.34	0.30		19.78	15.45	10.47	45.55	0.01	0.01	30.81	0.75	330.22	108.83	0.01	2.64		605
Feb	7	8:00	8,604	7.68	3.56	35.61	1.36	0.50	0.03	18.86	16.14	11.81	55.25	0.01	0.01	31.82	0.79	280.11	112.41	0.06	2.42	-	578
March	4	8:00	8,218	7.34	3.25	35.18	1.52	0.11	0.02	21.94	14.33	11.13	54.20	0.01	0.01	31.63	0.77	284.05	93.62	0.05	2.34		561
April	10	8:00	7,167	5.69	3.18	19.14	1.10	-		16.23	13.71	8.54	37.79	0.24	0.01	31.21	0.70	176.91	66.93	0.07	1.87	-	383
May	13	18:00	7,311	5.01	2.94	11.55	-	-		11.21	15.44	6.69	32.18	0.54	1.99	32.06	0.79	120.64	81.43	0.08	1.77	-	324
Jun	28	18:00	8,681	4.28	3.31	11.27	0.43	-	-	14.36	15.40	9.62	44.89	0.55	3.20	31.97	0.87	168.55	93.27	0.11	1.93		404
Jul	22	17:00	10,334	5.50	3.42	13.92	0.40		-	12.68	17.43	11.28	53.47	0.61	3.09	32.04	0.72	191.32	117.65	0.14	2.61		466
Aug	5	17:00	10,220	5.82	3.63	16.11	0.37		-	13.93	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.87	105.90	0.18	2.42		430
Sept	5	17:00	9,722	5.36	3.73	13.05	0.30		-	16.10	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11		409
Oct	30	8:00	8,274	6.57	3.50	26.58	1.27	0.37	0.13	18.17	14.16	11.60	48.47	0.01	0.01	32.06	0.78	298.06	92.90	0.07	2.49		557
Nov	26	18:00	8,081	4.45	3.36	25.32	1.16		0.18	17.03	13.84	11.06	43.68	0.01	0.01	32.27	0.55	247.44	78.49	0.07	2.16		481
Dec	17	18:00	8,498	4.81	3.17	24.42	0.90		0.18	17.09	13.91	9.79	43.64	0.01	0.01	32.61	0.72	290.96	65.63	0.08	2.65	0.24	511
Total			103,344	69	41	261	10	1	1	197	185	124	561	3	14	383	8	2,699	1,125	1	27	0	5,711

					Other S	Service		
Column			j1	j2	j3	j4	j5	j
Customer			UAMPS	UMPA	Deseret	Western Area Power Administration		
Class			OS	OS	OS	OS		Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	RS 262/263		
Jan	2	9:00	408	64	148	324		943
Feb	7	8:00	383	64	81	340		868
March	4	8:00	314	33	58	320		724
April	10	8:00	338	18	60	290		706
May	13	18:00	405	32	99	295		831
Jun	28	18:00	617	95	121	317		1,150
Jul	22	17:00	772	151	148	318		1,389
Aug	5	17:00	805	152	148	318		1,423
Sept	5	17:00	758	166	146	288		1,358
Oct	30	8:00	384	44	69	334		831
Nov	26	18:00	431	48	74	299		852
Dec	17	18:00	464	60	85	314		924
Total			6,080	927	1,237	3,757		12,001

PacifiCorp Attachment 9b - Load Divisor for True up

										OATT (Part II	I - Network Service)														Other Service							
Column			ff	12	13	14	15	15	97 18	19	f10	fii	f12	f13	f14	f15	f16	f17 f18	119	f20 f2	1	—	i1	2 3	14	15						
											Calpine Energy					Avanorid	BPA	South East	3 Phases						Western Area	Power						
Customer		PacifiCorp	BPA Yakama	BPA Gazley B	A Clarke PUD BP	A: Benton REA BPA	Oregon Wind BPI	A CEC BPA	Airport Solar BPA V	EID Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA F	lenewables, LLC	Exelon	Idaho BPA Idal	Falls Renewables Inc	NTUA			UAMPS U	MPA Dese	ret Administra	tion						
Class		NFS	NFO	NFO	NFO	NFO	NFO N	IFO .	NFO NF	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO NF	NFO	NFO	Total NFO		OS	OS OS	OS		Total OS					
RS/SA	Day Time		SA 328	SA 229	SA 735	SA 539	SA 538 SI	827	SA 865 SA 9	5 SA 628	SA 299	SA 505	SA 347	SA 505	SA 175	SA 742	SA 943	SA746 SA7	7 SA 876	SA 894			RS 297 R	637 RS 2	80 RS 262/2	63						
Jan	26 18:0	8,234			29.41	1.09		0.18	0.18	0.01 20.43		10.08	45.76	0.01	0.00	35.53	1.13		113.91 -	2.55	557.173		427	56	107	305	896					
Feb	18 19:0				27.78	1.16	0.59	0.16	0.15	0.01 19.43	2 14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	15.11 -	2.44	547.780		400	58	109	278	845					
March	1 8:00	7,547	7 5.5 8 5.8		26.03 25.72	1.05	0.37			0.01 21.4	5 14.74 4 14.37	9.18	43.94	0.01	0.01	34.70	1.23	272.49 205.90	105.24 - 30.15 -	2.41 1.88	541.569 394.129		379	43	95	340 213	857					
Mari	31 180				15.73	0.45	0.00			4.00 44.41	9 19.27	0.02	90.00	0.50	0.99	34.54	1.00	150.69	61.80	1.90	356.873		***	70	191	302	4 045					
lun	20 17:0	10.755			23.38	0.38	0.46			1.72 13.2	3 90.07	10.25	30.00 48.01	0.50	3.00	35.12	1.00		107.21	2.35	475.392		731	126	166	317	1,340					
Jul	6 17:0				16.13	0.40	0.39	- 1	0.00	1.43 14.9	0 17.37	11.68	59.38	0.60	3.34	34.70	1.74		108.66	2.73	484.136		870	156	190	323	1,539					
Aug	12 17:0	10.546	6.3	35 3.73	22.08	0.39	0.16			1.39 17.31	0 20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85	2.55	449.563		834	147	227	303	1,511					
Sept	9 17:0	9,459	9 5.5		13.99	0.29	0.38		0.09	1.02 11.77	7 18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85 -	2.53	382.557		772	137	155	298	1,362					
Oct	12 9:00	7,314			24.60	0.73				0.62 17.19	9 15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08 -	1.95	422.059		375	50	137	227	789					
Nov	22 18:0	7,672	2 5.1	14 3.26	22.67	0.76	0.52	0.16	0.11	0.01 12.11	0 16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73 -	2.2	422.381		399	59	129	291	877					
Dec	28 180	104 380	8 5.0	74 39.85	279.72	9.09	3.62	0.18	0.12	7.48 199.8	5 197.08	121.66	544.02	3.51	15.03		16.90		29.74	25.94	5 651	-	461	1.017 1	115	3.491 .	12 798					
Aug 1200		104,380			279.72											412.75					5,651	-					12,798					
reg izo				40 5.04	23.31	0.76	0.28	0.05	0.05	0.62 16.63	5 16.42	10.12	45.34	0.29	1.32	34.40	1.41	214.82	94.11 -	2.15	471	L	551	85	140	291 -	1,066.50					
Fire 12.00		1			23.31	0.76	0.28	0.06	0.05	0.62 16.60	5 10.42		Part II Long-Term				1.41	214.82	94.11 -	2.76	4/1	L	551	80	140	291 -	1,066.50					
Column		g1	g2	93	94	g5	g6	97	g8 g6	g10	g11						1.41 g17	214.82 g18 g1	94.11 -	g21 gZ	923	g24	g25	926 g27	140 f g28	291 · g29	930	g31 g32	9	Ī	_	
Column	1 1	gt	g2	g3	94	g5	g6 Ca	g7 Iskanie Chris	g8 g5	g10	g11	QATT I	Part II Long-Term	Firm Point-to-Pi	oint Transmissio	1 Service	1.41 g17		94.11 . g20	g21 g2	g23	g24	g25 Sacramento	g26 g27	r g28	g29 Almost	g30	9-1	9	}	ſ	
Column		g1 PacifiCorp	g2 Avargrid	g3 Black Hills, Inc.	94 BPA	g5 BPA Ce	g6 Ca	g7 Iskanie Clatsk	g8 g5 skanje Peoples Clatsk	g10	g11	OATTE	Part II Long-Term	Firm Point-to-Pi	oint Transmissio	1 Service	g17 Powerex 8		g20 ex Powerex	g21 gZ Powerex Powe	g23 ex NextEra:	g24 State of SD M	g25 Sacramento no	g26 g21 R River	g28	g29 Almost	g30	g31 g32 Shell Energy NA Losses	9		ſ	Divisor
Column		g1 PacifiCorp	g2 Avangrid	g3 Black Hills, Inc.	94 BPA	g5 BPA Co	g6 Ca	g7 Iskanie Clatsk	g8 g5	g10	g11	QATT I	Part II Long-Term	Firm Point-to-Pi	oint Transmissio	1 Service	g17 Powerex 8		g20 ex Powerex	g21 g2 Powerex Powe	g23 ex NextErx	g24 State of SD M	g25 Sacramento no	g26 g27	r g28	g29 Almost	g30	9-1	9			Divisor
Column Customer Class		g1 PadfCorp	g2 Avangrid LTP	g3 Black Hills, Inc. LTP	g4 BPA LTP	g5 BPA Co	g6 Ca	g7 Iskanie Clatsk	g8 g5 skanje Peoples Clatsk	g10	g11	QATT I	Part II Long-Term	Firm Point-to-Pi	oint Transmissio	1 Service	g17 Powerex 8		g20 ex Powerex LTP	g21 gZ Powerex Powe	g23 ex NextEra:	g24 State of SD M	g25 Sacramento no	g26 g27	r g28	g29 Almost	g30	9-1	g Total LTP	Total Network Beltind-	Total	
Class	Day Tom	LTP	g2 Avangrid LTP	g3 Black Hills, Inc. LTP	94 BPA LTP	g5 BPA Cb LTP	g6 Ca	g7 Iskanie Clatsk	g8 g5 skanje Peoples Clatsk	g10	g11	QATT I	Part II Long-Term	Firm Point-to-Pi	oint Transmissio	1 Service	g17 Powerex 8 LTP Sa 748		g20 ex Powerex LTP	g21 g2 Powerex Powe	g23 ex NextErx LTP	g24 State of SD Mi	g25 Sacramento no	g26 g27	r g28	g29 Almost	g30	Shell Energy NA Losses	9 Total LTP	the I	Jehund	Network + OS
Column Customer Class RS / SA	Day Tim		g2 Avangrid LTP SA 895	g3 Black Hills, Inc. LTP SA 67	94 BPA LTP SA 179	g5 BPA Cb LTP SA656	g6 Ca	g7 Iskanie Clatsk	g8 g5 skanje Peoples Clatsk	g10	g11	QATT I	Part II Long-Term	Firm Point-to-Pi	oint Transmissio	1 Service	1.41 g17 Powerex 8 LTP SA 748		g20 ex Powerex LTP 5 SA 995	921 92 Powerex Power LTP LT SA 1016 SA 1	g23 ex NextEra: LTP 17 SA 733	g24 State of SD M LTP SA 779	g25 Sacramento no	g26 g27	r g28	g29 Almost	g30	Shell Energy NA Losses	g Total LTP 3.834	& OS Meter	Jehund	Network + OS
Class	Day Time	LTP Various 2,446 2,446	g2 Avangrid LTP SA 895 6 3 6 3	93 Black Hills, Inc. LTP SA 67 30 50	94 BPA LTP SA 179	95 BPA Cb LTP SA 656 56	g6 Ca	g7 Iskanie Clatsk	g8 g5 skanje Peoples Clatsk	g10	g11	QATT I	Part II Long-Term	Firm Point-to-Pi	oint Transmissio	1 Service	917 Powerex 8 LTP SA 748 50 50		920 ex Powerex LTP 6 SA 996 100 100 100 100	276 g21 g2 Powerex Power LTP LT SA 1016 SA 1	g23 ex NextEra: LTP 17 SA 733 99	g24 State of SD M LTP SA 779 4	g25 Sacramento no	g26 g27	r g28	g29 Almost	g30	Shell Energy NA Losses LTP LTP SA 791 -	3,834 3,834	& OS Meter 9,687 251 9,334 204	letwork Load 9,938 9,538	Network + OS + LTP 13,772 13,372
Class	Day Time	LTP Various 2,446 2,446 2,446	g2 Avangrid LTP SA 895 6 3 6 3	g3 Black Hills, Inc. LTP SA 67 30 50 30 50	94 BPA LTP SA 179 18 18	95 BPA Cb LTP SA 656 55 56	g6 Ca	g7 Iskanie Clatsk	g8 g5 skanje Peoples Clatsk	g10	g11	QATT I	Part II Long-Term	Firm Point-to-Pi	oint Transmissio	1 Service	917 Powerex 8 LTP SA 748 50 50		920 EX Powerex LTP 6 SA 996 100 100 100 100	279 g21 g2 Powerex Powe LTP LT SA 1016 SA 1	g23 ex NextErx LTP 17 SA 733 99 99	g24 State of SD M LTP SA 779 4 4 4	g25 Sacramento no	g26 g27	r g28	g29 Almost	g30	Shell Energy NA Losses LTP LTP SA 791 -	3,834 3,834 3,834	8 OS Meter 9,687 251 9,334 204 8,946 227	letwork Load 9,938 9,538 9,173	Network + OS + LTP 13,772 13,372 13,007
Class	Day Time	LTP Various 2,446 2,446 2,446 2,446	g2 Avangrid LTP SA 895 6 3 6 3 6 3 6 3	93 Black Hills, Inc. LTP SA 67 30 50 50 50 50 50 50	94 BPA LTP SA 179 18 18 18	95 BPA Ch LTP SA 656 56 56 56	g6 Ca	g7 Iskanie Clatsk	g8 g5 skanje Peoples Clatsk	g10	g11	QATT I	Part II Long-Term	Firm Point-to-Pi	oint Transmissio	1 Service	917 Powerex 8 LTP SA 748 50 50 50		920 ex Powerex LTP 5 SA 996 100 10 100 10 100 10	279 g21 g2 Powerex Power LTP LT SA 1016 SA 10 0 - 0 - 0 - 0 -	g23 ex NextErx: LTP 17 SA 733 99 99 99	924 State of SD M LTP SA 779 4 4 4 4	g25 Sacramento no	g26 g27	r g28	g29 Almost	g30	Shell Energy NA Losses LTP LTP SA 791 -	3,834 3,834 3,834 3,834	8 OS Meter 9,687 251 9,334 204 8,946 227 8,335 206	letwork Load 9,938 9,538 9,173 8,543	Network + OS + LTP 13,772 13,007 12,377
Class	Day Time	LTP Various 2,446 2,446 2,446 2,446 2,446	g2 Avangrid LTP SA 895 6 3 6 3 6 3 6 3 6 3	93 Black Hills, Inc. LTP SA 67 30 50 30 50 50 50 50 50 50	94 BPA LTP SA 179 18 18 18	95 8PA Cb LTP SA 656 56 56 56 56	g6 Ca	g7 Iskanie Clatsk	g8 g5 skanje Peoples Clatsk	g10	g11	QATT I	Part II Long-Term	Firm Point-to-Pi	oint Transmissio	1 Service	917 Powerex 8 LTP SA 748 50 50 50 50 50		920 920 EX Powerex LTP 5 SA 995 100 100 100 10 100 100 100 100	21 g21 g2 Powerex Power LTP LT SA 1016 SA 1 0 0 0 0	923 ex: NextEra: LTP 17 SA 733 99 99 99	924 State of SD M LTP SA 779 4 4 4 4	g25 Sacramento no	g26 g27	r g28	g29 Almost	g30	Shell Energy NA Losses LTP LTP SA 791 -	3,834 3,834 3,834 3,834 3,834	8 OS Meter 9,687 251 9,334 204 8,945 227 8,335 206 9,616 176	letwork Load 9,938 9,538 9,173 8,543 9,792	Network + OS + LTP 13,772 13,007 12,377
Class	Day Time	LTP Various 2,446 2,446 2,446 2,446 2,446 2,541	92 Avargid LTP SA 895 6 3 6 6 3 6 6 3 6 6 3 1 1 3 3	93 Black Hills, Inc. LTP SA 67 30 50 30 50 30 50 50 50 50 50	g4 BPA LTP SA 179 18 18 18 18	95 BPA CR LTP SA 656 56 56 56 56 56 56 56	g6 Ca	g7 Iskanie Clatsk	g8 g5 skanje Peoples Clatsk	g10	g11	QATT I	Part II Long-Term	Firm Point-to-Pi	oint Transmissio	1 Service	917 Powerex 8 LTP SA 748 50 50 50 50 50		94.11 - 920 EX Powerex LTP 100 100 100 100 100 100 100 100 100 10	921 927 POWEREX POWER LTP LT SA 1016 SA 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	923 ax NextEra: LTP 17 SA 733 99 99 99 99 99 90 00	924 State of SD M LTP SA 779 4 4 4 4	g25 Sacramento no	g26 g27	r g28	g29 Almost	g30	Shell Energy NA Losses LTP LTP SA 791 -	3,834 3,834 3,834 3,834 3,816 3,926	8 CS the Meter 9,667 251 9,334 204 8,946 227 8,335 206 9,616 176 175 175	letwork Load 9,938 9,538 9,173 8,543 9,792 12,746	Network + OS + LTP 13,772 13,372 13,007 12,377 13,608 16,672
Class	Day Tim	LTP Verious 2,446 2,446 2,446 2,446 2,541 2,541	g2 Avangrid LTP SA 895 6 3 6 6 3 6 6 3 7 6 3 7 1 3	93 Black Hills, Inc. LTP SA 67 30 50 10 1	94 BPA LTP SA 179 18 18 18 18 18	95 BPA C0 LTP SA 656 55 55 56 56 56 56	g6 Ca	g7 Iskanie Clatsk	g8 g5 skanje Peoples Clatsk	g10	g11	QATT I	Part II Long-Term	Firm Point-to-Pi	oint Transmissio	1 Service	917 Powerex 8 LTP SA 748 50 50 50 50 50 50 50		920 ex Powerex LTP 100 100 100 100 100 100 100 100 100 100	2.79 g21 g2 Powerex Power LTP LT SA 1016 SA 1 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0	923 ex NextEra: LTP 17 SA 733 99 99 99 90 00 00 00	924 State of SD M LTP SA 779 4 4 4 4 4 4	g25 Sacramento no	g26 g27	r g28	g29 Almost	g30	Shell Energy NA Losses LTP LTP SA 791 -	3,834 3,834 3,834 3,836 3,926 4,129	\$ CS Meter 9,667 251 9,304 204 8,946 227 8,335 206 9,616 176 12,571 172,884 152	letwork Load 9,938 9,538 9,173 8,543 9,792 12,746 13,037	Network + OS + LTP 13,772 13,372 13,007 12,377 13,608 16,672 17,166
Class	Day Tim	LTP Various 2,446 2,446 2,446 2,446 2,541 2,541	g2 Avangrid LTP SA 695 6 3 6 6 3 7 6 3 7 1 3 1 1 3	93 Black Hills, Inc. LTP SA 67 30 50 10 1	23.31 94 BPA LTP SA 179 18 18 18 18	95 SPA Ch LTP SA 656 56 56 56 56 56 56 56 56 56 56	g6 Ca	g7 Iskanie Clatsk	g8 g5 skanje Peoples Clatsk	g10	g11	QATT I	Part II Long-Term	Firm Point-to-Pi	oint Transmissio	1 Service	917 Powerex 8 LTP SA 748 50 50 50 50 50 50 50		92.01 - 920 ex Powers: LTP 55 SA 995 100	921 92 Powerex Power LTP LT SA 1016 SA 1 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 -	923 ex NextEra: LTP 17 SA 733 99 99 99 90 00 00 80	924 State of SD M LTP SA 779 4 4 4 4 4 4	g25 Sacramento no	g26 g27	r g28	g29 Almost	g30	Shell Energy NA Losses LTP LTP SA 791 -	3,834 3,834 3,834 3,836 3,936 4,129 4,129	8 CS Meter 9,687 251 9,334 204 8,946 227 8,335 206 9,616 175 12,591 175 12,884 152 12,597 160	letwork Load 9,938 9,538 9,173 8,543 9,792 12,746 13,037 12,667	Network + OS + LTP 13,772 13,372 13,007 12,377 13,608 16,672 17,166
Class	Day Time	LTP Various 2,446 2,446 2,446 2,541 2,541 2,541 2,541	g2 Avangrid LTP SA 895 6 3 6 3 7 1 3 1 3 1 1 3	93 Black Hils, Inc. LTP SA 57 30 30 50 50 30 50 50 30 50 50 30 50 50 50 50 50 50 50 50 50 50 50 50 50	94 BPA LTP SA 179 15 18 18 18 18 18 18 18 18 18 18 18 18 18	95 BPA Cb LTP SA 556 55 55 55 55 56 56	g6 Ca	g7 Iskanie Clatsk	g8 g5 skanje Peoples Clatsk	g10	g11	QATT I	Part II Long-Term	Firm Point-to-Pi	oint Transmissio	1 Service	917 Powerex 8 LTP SA 748 50 50 50 50 50 50 50 50		92.00 ex Powerex LTP 100 100 100 100 100 100 100 100 100 10	921 9Z Powerex Power LTP LT SA 1016 SA 1 0 0 0 0 0 0 0 0 0 100 0 100 0 100 0 100 0 100 0 100 0 100 0 100	923 ex NextEra: LTP 17 SA 733 99 99 99 90 80 00 80 00 80	924 State of SD M LTP SA 779 4 4 4 4 4 4 4	g25 Sacramento no	g26 g27	r g28	g29 Almost	g30	Shell Energy NA Losses LTP LTP SA 791 -	3,834 3,834 3,834 3,836 3,926 4,129	8.03 Meter 251 9.334 204 8.946 227 8.335 208 9.616 176 12,571 175 12,884 152 12,507 160 11,203 206	letwork Load 9,938 9,538 9,173 8,543 9,792 12,746 13,037 12,667 11,409	Network + OS + LTP 13,772 13,372 13,007 12,377 13,608 16,672 17,166
Class	Day Tim	LTP Various 2,445 2,445 2,445 2,445 2,541 2,541 2,541 2,541 2,541	g2 Avangrid LTP SA 895 6 6 7 6 7 7 8 7 8 7 8 7 8 8 8 8 8 8 8 8	93 Black Hils, Inc. LTP SA 67 30 50 10 1	94 BPA LTP SA 179 18 18 18 18 18 18 18 18 18 18 18 18 18	95 BPA CR LTP SA 696 56 56 56 56 56 56 56 56	g6 Ca	g7 Iskanie Clatsk	g8 g5 skanje Peoples Clatsk	g10	g11	QATT I	Part II Long-Term	Firm Point-to-Pi	oint Transmissio	1 Service	1,41 917 Powerex 8 LTP SA 748 50 50 50 50 50 50 50 50		920 ex Powers LTP 5 \$4.996 100 100 100 100 100 100 100 100 100 10	276 g21 gZ Powerex Power LTP LT SA 1016 SA 1 0 0 - 0 0 0 - 0 0 0 1000 0 1000	923 ex NextEra: LTP 17 SA 733 99 99 99 90 00 60 00 60 00 60 00 60 00 60 00 60 00 60	924 State of SD M LTP SA 779 4 4 4 4 4 4 4	g25 Sacramento no	g26 g27	r g28	g29 Almost	g30	Shell Energy NA Losses LTP LTP SA 791 -	3,834 3,834 3,834 3,816 3,926 4,129 4,129	8 CS Meter 9,687 251 9,334 204 8,946 227 8,335 206 9,616 175 12,591 175 12,884 152 12,597 160	letwork Load 9,938 9,538 9,173 8,543 9,792 12,746 13,037 12,667 11,409 8,701	Network + OS +LTP 13,772 13,007 12,377 13,608 16,672 17,166 16,795 15,540 12,834 13,185
Class	Day Time	LTP Various 2,446 2,446 2,446 2,541 2,541 2,541 2,541	g2 Avargid LTP SA 895 6 6 3 6 6 3 1 1 3 1 1 3 1 1 3 6 3 6 6 6 3 6 6 6 3 6 6 6 3 6 6 6 3 6 6 6 8 6 8	93 Black Hills, Inc. LTP SA 67 30 30 50 5	94 BPA LTP SA 179 18 18 18 18 18 18 18 18 18 18 18 18 18	95 SPA Cq LTP SA 656 56 56 56 56 56 56 56 56 56	g6 Ca	g7 Iskanie Clatsk	g8 g5 skanje Peoples Clatsk	g10	g11	QATT I	Part II Long-Term	Firm Point-to-Pi	oint Transmissio	1 Service	1.41 917 Powerex 8 LTP SA 748 50 50 50 50 50 50 50 50 50 5		92.00 ex Powerex LTP LTP 100 100 100 100 100 100 100 100 100 10	276 g21 g2 Powerex Power LTP LT SA 1016 SA 1 0 0 - 0 0 - 0 0 - 0 0 - 0 0 100	923 ex: NextEra: LTP 17 SA 733 99 99 99 90 00 80 00 80 00 80 00 99 00 99 00 99	924 State of SD M LTP SA 779 4 4 4 4 4 4 4 4 4 4 4 4	g25 Sacramento no	g26 g27	r g28	g29 Almost	g30	Shell Energy NA Losses LTP LTP SA 791 -	3,834 3,834 3,834 3,816 3,926 4,129 4,129	8 OS Meter 9,687 251 9,334 204 8,946 227 8,335 226 9,616 175 12,854 152 12,507 160 11,203 266 8,524 177	letwork Load 9,938 9,538 9,173 8,543 9,792 12,746 13,037 12,667 11,409	Network + OS + LTP 13,772 13,372 13,007 12,377 13,608 16,672 17,166 16,796 16,796 15,540 12,834 13,185
Class	Day Time	LTP Various 2,446 2,446 2,446 2,446 2,541 2,541 2,541 2,541 2,541 2,541 2,541	92 Avangrid LTP SA 895 6 6 3 6 6 3 6 6 3 1 1 3 3 1 1 3 3 1 6 6 3 3 6 6 3 3 6 7	g3 Black Hills, Inc. LTP SA 67 50 50 50 50 50 50 50 50 50 5	94 BPA LTP SA 179 15 15 18 18 18 18	95 BPA Ct LTP SA 695 95 95 95 95 95 95 95 95 95 95 95 95 9	g6 Ca	g7 Iskanie Clatsk	g8 g5 skanje Peoples Clatsk	g10	g11 o Isaho Power LTP SA 212 o - 0 o -	QATT I	Part II Long-Term	Firm Point-to-Pi	oint Transmissio	1 Service	1.41 g17 Powerex ! LTP SA 748 50 50 50 50 50 50 50 50 50 5		920 ex Powers. LTP 5 SA 996 100 1	G21 G2	923 ax NavSEra: LTP 17 SA 733 99 99 99 90 00 80 8	924 State of SD M LTP SA 779 4 4 4 4 4 4 4 4 4 4 4 4 4	g25 Sacramento no	g26 g22 River EWI LTP LTI A 809 SA 6 25 25 25 25 25 25 25 25 25 25 25 25 25	r g28	g29 Almost	930 Falls Croek LTP SA868 5 5 5 5 1 1 3 5 5 5 5 5 5 7 1 1 3 5 5 5 5 5 5 6 6 7 7 8 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8	Shell Energy NA Losses LTP LTP SA 791 -	3,834 3,834 3,834 3,836 3,936 4,129 4,129 4,133 4,003 4,003	8 OS Meter 251 9.887 251 9.304 204 8.946 227 8.305 206 9.616 176 12.571 175 12.884 152 12.507 10.287 2.507	letwork Load 9 938 9 938 9 9,173 8 543 9 792 12,745 13,037 12,667 11,409 8,701 9,182	Network + OS + LTP 13,772 13,307 12,377 13,606 16,672 17,166 16,796 15,540 12,834

PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(526,710,244)
1110000	146200	A/Amort-Oth Intang	(164,314,625)
1110000	146201	A/Amort-Hydr-Klamath	787,860
1110000	146210	A/Amort-Oth Lic/Hydr	(21,934,561)
1110000	146230	A/Amort-LsHld Imprmt	(13,333,090)
	(725.504.660)		

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail - 2021

FERC Account	Account Number	Account Description	Category		20 Year-end Balance		ear-end	Bol	Y-EoY Average	Other	100% Transmission	PI	ant-related	Lat	bor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$	5,672,419	\$	17,347,567	\$	11,509,993			\$	11,509,993	í	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$	2,237,443	\$	2,316,931	\$	2,277,187			\$	2,277,187	1	
	132013	Prep Ins-D&O Liability	Labor-related	\$	-	\$	-	\$	-					\$	-
	132016	Prep Ins-Minority Owned Plants	Other	\$	321,928	\$	311,635	\$	316,781	\$ 316,781				1	
	132045	Prepaid Workers Compensation	Labor-related	\$	137,594	\$	114,760	\$	126,177					\$	126,17
	132055	Prepaid Employee Benefit Costs	Labor-related	\$	1,375,844	\$	1,632,238	\$	1,504,041					\$	1,504,04
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$	-	\$	-	\$	-			\$	-	1	
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$	-	\$	-	\$	-			\$	-	1	
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$	19,318,920	\$	20,070,575	\$	19,694,747			\$	19,694,747	<u> </u>	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$	12,685	\$	29,204	\$	20,944	\$ 20,944				<u> </u>	
	132924	Other Prepayments - Oregon DOE Fee	Other	\$	749,600	\$	860,083	\$	804,841	\$ 804,841				<u> </u>	
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$	667,212	\$	625,994	\$	646,603	\$ 646,603					
	132096	Prepaid RECs for RPS (WA)	Other	\$	_	\$	_	\$	_	\$ -					-
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	S	16,065,321	\$	7,796,707	\$	11,931,014	\$ 11,931,014	i T				-
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale	Other	\$	7,403,557	\$	6.440.950	\$	6,922,254	\$ 6.922.254				$\overline{}$	
	132310	Prepaid Rating Agency Fees	Other	6	46.096	\$	39,498	\$	42,797	\$ 42,797					
	132320	Prepaid Surety Bond	Other	\$	219.828	\$	-	\$	109.914	\$ 109.914					
	132548	Prepaid Cedar Springs II	Other	\$	157,284	\$		\$	78,642	\$ 78,642	+				
	132551	Prepaid Dunlap	Other	6	207,914	S	207,914	\$	207,914	\$ 207,914	1	1		$\overline{}$	
	132557	Prepaid GlenRock I	Other	Φ	185,437	S	185,437	\$	185,437	\$ 185,437					
	132558	Prepaid GlenRock II	Other	Φ	146.102	s	146.102	\$	146,102	\$ 146,102				-	
	132564	Prepaid High Plains	Other	9	556,311	S	556,311	S.	556,311	\$ 556.311					
	132564	, ů	Other	9	282.370	\$	282,370	\$	282.370	\$ 282.370					
		Prepaid Leaning Juniper		9		\$	- 1	\$. ,					—	
	132574	Prepaid McFadden Ridge	Other	\$	106,767	•	106,767	-	106,767	, ,,,,,,,,,					
	132577	Prepaid Rolling Hills	Other	\$	278,155	\$	278,155	\$	278,155	Ų 2.0,100	1				
	132580	Prepaid Seven Mile I	Other	\$	185,437	\$	185,437	\$	185,437	\$ 185,437	`			ь—	
	132581	Prepaid Seven Mile II	Other	\$	36,525	\$	36,525	\$	36,525	\$ 36,525	i			ь—	
	132603	Other Prepay-Ashton Plant Land	Other	\$	-	\$	-	\$	-	\$					
	132606	Other Prepay - Lease Commissions	Other	\$	-	\$	-	\$	-	\$				ь—	
	132620	Prepayments - Water Rights Lease	Other	\$	1,121,820	\$	1,133,351	\$	1,127,585	\$ 1,127,585				ь—	
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$	557,594	\$	402,423	\$	480,009	\$ 480,009				1	
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$	-	\$	-	\$	-	\$ -				1	
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$	-	\$	-	\$	-	\$ -				1	
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$	-	\$		\$	-	\$ -				i .	
	132650	Prepaid Dues	Other	\$	-	\$		\$	-	\$ -				i .	
	132700	Prepaid Rent	Plant-related	\$	42,667	\$	42,667	\$	42,667			\$	42,667	i	
	132705	Prepaid Pole Contact Rental	Other	\$	324,852	\$	324,809	\$	324,830	\$ 324,830)			1	
	132740	Prepaid O&M - Wind	Other	\$	93,041	\$	89,949	\$	91,495	\$ 91,495	;			1	
	132755	Prepaid Aircraft Maint	Labor-related	\$	203,009	\$	100,000	\$	151,504		Î			\$	151,50
	132825	Prepaid LGIA Transmission	Other	\$	-	\$	-	\$	-	\$ -				1	
	132831	Prepaid BPA Transmission - Wine Country	Other	\$	516,172	\$	-	\$	258,086	\$ 258,086	;			<u> </u>	
	132900	Prepayments - Other	Labor-related	\$	1,438,226	\$	1,250,603	\$	1,344,414					\$	1,344,41
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$	1,193,266	\$	1,432,437	\$	1,312,851	\$ 1,312,851					
	132903	Prep Fees-Utah Public Service Commission	Other	\$	3,110,401	\$	3,467,002	\$	3,288,702	\$ 3,288,702					
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$	361,736	\$	284,329	\$	323,032	\$ 323,032					-
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$	-	\$		\$	-	, ,,,,,,				\$	
	132910	Prepayments - Hardware & Software	Labor-related	\$	12,416,731		11,130,782	\$	11,773,757					\$	11,773,75
	132926	Prepaid Royalties	Other	\$	12,410,701	\$	- 11,100,702	\$	11,770,707	\$.				_	11,770,70
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	6	(36,877)	s	(15,805)	\$	(26,341)	Ψ		s	(26,341)		
	132999	Prepayments - Reclass to Long-Term	Other	6	(972,407)	\$	(2,673,148)	\$	(1,822,777)	\$ (1,822,777	7	Ÿ	(20,341)	$\overline{}$	
	134000	. ,	Other	9	1,009,284	\$	2,688,952	\$	1,849,118		4	-			
1652000		Long-Term Prepayments - Reclass from Current		9		\$		\$		Ψ 1,010,110		-			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$	2,439,903	\$	2,330,601	-	2,385,252	\$ 2,385,252	:	-			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$	4.000	Ψ	-	\$	-	\$ -	1	!			
1055000	203000	Discount on Short-Term Securities	Other	\$	1,653	\$	-	\$	827	\$ 827	1	<u> </u>			
1655000	132400	Prepaid Mining Costs	Other	\$	-	\$	-	\$	-	\$ -	1				
		Total Prepayments		\$	80,191,819	\$	81,560,111	\$	80,875,965	\$ 32,477,818	\$ -	\$	33,498,253	\$	14,899,89

 Allocator
 0.000%
 100.000%
 29.601%
 9.187%

 Total Allocated to Transmission by Category
 \$ - \$ - \$ 9,915,744
 1,368,783

PacifiCorp Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2020 and 2021

	Prior year	Current year
Hazelwood Substation	161,944	0
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	1,679,914	1,517,970

		Prior year	Current year
Total - PacifiCorp	214.47d	23,912,440	14,811,003

PacifiCorp Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

As Filed 1=Revenue credit 0=Denominator

	_		0=Denominator
Description	Revenue	MW	Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,731,042	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	193,107	n/a	1
Deseret RS 280	0	139.9	0
Enel Cove Deferral Fee	0	n/a	1
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	20,424	n/a	1
Obsidian Deferral	0	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	0	n/a	1
Portland General Electric	0	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	0	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,972	n/a	1
USBR Weber Basin RS 286	41,587	n/a	1
UAMPS RS 297	0	550.9	0
UMPA RS 637	0	84.8	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	290.9	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	48,599	n/a	1
Iberdrola Deferral Fee	7,189	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Additional OS Revenue Credit	193,211	n/a	1
Att 3 input: Total OS contract revenue credits	6,406,882	1,066.5	

Short-term revenue

Short-term firm	
PacifiCorn Commercial o	nd Trading (CST)

Pacificorp Commercial and Trading (C&T)	50,714,794
Third parties	7,117,331
Total short-term firm	63,832,125

Short-term non-firm

PacifiCorp Commercial and Trading (C&T)	16,796,311
Third parties	37,255,007
Total short-term non-firm	54.051.318

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	73,511,105
Third parties	44,372,338
Att. 3 input: Total short term-firm and non-firm revenue	117,883,443

PacifiCorp Attachment 14 - Cost of Capital Detail

					Prior Year						Current Year	· (th th					
					(month end)						Current Year	(month end)					
		Appendix A input value															
	Operation	(result of operation															, ,
		specified in column															, ,
Appendix A	input columns at	to left on monthly															, ,
Line	right	data)	Description (Account)	Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	8,842,534,615	Bonds (221)	Form 1, pg 112, ln 18 c,d	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,267,150,000	9,267,150,000	9,267,150,000	9,267,150,000	9,267,150,000	8,817,150,000	8,797,150,000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various 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	20,988,276	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	18,031,923	17,937,371	17,842,819	17,748,267	17,653,715	17,565,363	17,477,011	25,038,041	24,929,070	24,820,100	24,711,130	24,599,593	24,493,189
92	13-month average	39,782,153	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	37,670,714	37,383,180	37,096,206	36,808,669	36,521,131	36,258,708	35,996,285	43,377,944	43,678,490	43,507,415	43,248,882	42,941,450	42,678,915
93	13-month average	3,099,866	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	3,388,709	3,340,170	3,291,631	3,243,092	3,194,553	3,146,014	3,097,475	3,048,936	3,000,397	2,951,858	2,903,319	2,856,017	2,836,085
94	13-month average	8,446	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	13,971	13,052	12,133	11,214	10,295	9,376	8,458	7,539	6,620	5,701	4,782	3,717	2,945
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	405,404,301	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, ln 33 i	33,540,062	33,526,525	33,516,542	33,519,806	33,523,176	33,526,004	32,876,491	33,923,186	34,646,614	34,646,033	34,654,115	33,546,664	33,499,144
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	4,541,192	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	382,087	382,086	382,089	382,089	382,089	350,775	350,775	391,997	393,575	393,882	393,954	418,968	318,911
100	12-month sum	607,365	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	47,302	74,673
101	12-month sum	9,641	Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	1,611	(1,158)
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217)PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214)PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	9,573,346,279	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	9,173,498,557	9,252,088,847	9,304,908,949	9,342,793,439	9,375,944,806	9,438,618,433	9,567,914,179	9,720,849,470	9,837,275,153	9,900,645,743	9,791,505,825	9,834,113,294	9,913,344,935
114	13-month average	86,774,204	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	83,092,814	84,426,528	84,710,900	83,344,143	81,215,213	83,316,486	86,398,754	85,328,121	90,057,939	96,865,013	102,678,561	104,812,357	61,817,828
115	13-month average (enter negative)	(18,514,257)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(19,097,488)	(19,012,075)	(18,926,662)	(18,841,250)	(18,775,837)	(18,670,424)	(18,585,011)	(18,499,598)	(18,414,185)	(18,328,772)	(18,243,940)	(18,157,946)	(17,132,153)
n/a		-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	_		Other Paid-In Capital (211)	Company records	1.102.063.956	1 102 063 956	1.102.063.956	1.102.063.956	1 102 063 956	1.102.063.956	1 102 063 956	1 102 063 956	1.102.063.956	1 102 063 956	1 102 063 956	1.102.063.956	1 102 063 956

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

PacifiCorp Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment & Asset Class 345 - Accessory Electrical Equipment (At December 31, 2021)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,819,263
Bus	1,441,789
Fire Protection	1,083,497
Foundation And Substructure	2,519,792
Insulator	68,954
Lightning Arrester	278,061
Misc	1,776,854
Relay And Control	968,638
Steel Structure	274,163
Step-Up Transformer	154,580,976
Total 353.4 Class Assets	167,839,798
Wind Generation Facilities	168,492,871
34.5 kV Facilities	10,106,741
Appendix A input: Total Assets to Exclude	346,439,410

PacifiCorp Attachment 16 - Unfunded Reserves

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

			Accrued	Liability:	Char	rged to:	Prior year	Current Year	Projection		By Category			_	
							December	December	Beg-/End-of-Year		100%				Total Transmir
GHG Retail Obligation	Account Calculation	Reserve type Unfunded	SAP Account 248020	FERC Account	SAP Account 546526	FERC Account	month end	month end	Average	Category	Transmission	Plant	Labor	Other	Reserves
GHG Wholesale Obligation	Estimate by C&T Estimate by C&T	Unfunded	248020	242	546526 546516	555/165	(17.6)	(11.1)	(14.4)	Other Other				(14.358) (6.298)	
		Unfunded	248028	242	545500	426.3	(2.0)			Other				(2.000)	
r (Wood Hollow) . Settlements (Other)	Estimate by Legal Estimate by Legal	Unfunded	248070	242	545500-502	426.5	(0.1)	(2.0)	(2.0)	Other				(0.050)	
A Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050	565	(0.1)		(0.1)	Other				(0.030)	
um Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	301913	456	(6.0)		(5.7)	100% Transmission	(5.655)			(0.232)	,
um Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	310975	449.1	(3.2)		(3.2)	Other	(0.000)			(3.240))
oper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	120165/515100	151/501	(7.0)		(7.7)	Other				(7.657)	
nath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	545500	545	(33.0)		(17.7)	Other				(17.689)	
rued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253	582300	566/567	(0.7)		(0.4)	100% Transmission	(0.446)			(,	'
rued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	582300	589	(1.5)		(1.6)	Other	(=)			(1.614))
ries & Damages Reserve Risk ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	545050	426.5	0.0	0.0	0.0	Labor			0.000	()	,
ries & Damages Reserve Risk ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	545050	925	(256.3)	(255.5)	(255.9)	Other				(255.882))
ries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimate by Legal ("Labor")	Unfunded	116925	228.2	545050	426.5	0.0	0.0	0.0	Labor			0.000	, ,	•
ries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	545050	925	0.0	0.0	0.0	Other				0.000	
ries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	156909	228.2	549302	925	115.3	115.3	115.3	Other				115.250	
f-Insured Property Reserve - Pacific Power	Estimate by Legal ("Other")	Unfunded	280307	228.1	545500	925	0.0	(1.0)	(0.5)	Other				(0.500))
vision for Customer A/R (CSS)	Calculation based on actuals	Unfunded	118100	144	550750	904	(15.2)	(16.2)	(15.7)	Other				(15.696))
vision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	550750	904	(0.0)	(0.1)	(0.1)	Other				(0.072))
vision for Other A/R (Joint Use)	Calculation based on actuals	Unfunded	118155	172	301869	454	(0.1)	(0.2)	(0.2)	Other				(0.156))
Debt Reserve - Pole Contracts	Uncollectible pole contact revenue -	c Unfunded	118157	144	550776	904	(0.1)	(0.1)	(0.1)	Other				(0.097))
vision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	550750	904	(0.8)	(0.8)	(0.8)	Other				(0.788))
Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	550775	904	(1.0)	(1.0)	(1.0)	Other				(1.003))
rision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	301119	440	(0.3)	0.0	(0.2)	Other				(0.157))
rision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	301119	440	(0.4)	0.0	(0.2)	Other				(0.202))
ntory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	various	506/553/557	(0.4)	(0.1)	(0.2)	Other				(0.244))
ntory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	various	598	(0.9)	(0.9)	(0.9)	Other				(0.893))
ntory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	various	593	(0.6)	(0.7)	(0.6)	Other				(0.604))
struction Work-in-Progress (CWIP) Reserve	Estimate by PP/RMP Finance	Unfunded	148001	107	554990	557/593/598	(7.0)		(6.8)	Other				(6.796)	
IP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	148019/554702	108/426.5	(2.3)	0.0	(1.1)	Other				(1.137)	
tra PP&E - Cholla U4 - CWIP	Estimate based on current balance	Unfunded	148907	107	185861/554702	182.3/426.5	0.0	0.0	0.0	Other				0.000	
ollectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	550750	904	(0.2)	(0.2)	(0.2)	Other				(0.209))
rued Liquated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	289540/120151 /515100	253/151/501	(9.0)	(8.5)	(8.7)	Other				(8.727))
rued Liquated Damages (Current) - Cholla	Estimate by Fuels	Unfunded	210678	232	120161/515100	151/501	(19.6)	0.0	(9.8)	Other				(9.803))
rual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	various	Follows Labor	(2.6)	(3.2)	(2.9)	Labor			(2.903)		
nual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	0.0	Labor			0.000		
(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(2.0)	(1.9)	(2.0)	Labor			(1.975)		
ety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	0.0	(2.3)	(1.2)	Labor			(1.163)		
Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	various	various	(0.0)	0.0	(0.0)	Other				(0.007)	
rued Liquated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	210675	232	(2.2)	0.0	(1.1)	Other				(1.119))
A Taxes - ER deferral (CARES Act)	Calculation by Payroll	Unfunded	289322	236	580500	Follows Labor	(12.0)		(6.0)	Labor			(6.021)		
ation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.8)		(2.8)	Labor			(2.817)		
ation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	500517	Follows Labor	(2.0)		(2.1)	Labor			(2.096)		
ation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.4)		(2.4)	Labor			(2.429)		
sonal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.1)		(0.1)	Labor			(0.050)		
sonal Time Accrual UWUA 127	Calculation by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.7)		(3.6)	Labor			(3.587)		
sonal Time Accrual UWUA 197	Calculation by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.2)		(0.2)	Labor			(0.181)		
sonal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	500516	Follows Labor	(17.7)		(17.4)	Labor			(17.447)		
Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	500515	Follows Labor	(5.9)		(6.0)	Labor			(6.021)	(4.5==)	
plemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3		Follows Labor/926	(1.6)		(1.6)	Other			(0.505)	(1.573))
sion - Local 57	Calculation based on actuarial	Unfunded	280350	228.35		Follows Labor/926 Follows	(0.5)		(0.5)	Labor			(0.502)		
158 SERP Liability	Calculation based on actuarial	Unfunded Accum OCI/partially	280465	228.35	501115	Labor/926/426.5	(58.1)	(53.7)	(55.9)	Labor			(55.878)		
5 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	offsetting unfunded SERP liability	299107	219		Follows Labor/926	25.3	22.7	24.0	Labor			24.021		
6 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3		Follows Labor/926	(25.7)		(23.8)	Labor			(23.818)		
satch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	501160	Follows Labor/926	(2.4)	(2.2)	(2.3)	Labor	(0.45*)	0.000	(2.308)	(040 577)	
als							(394.0)	(315.7)	(354.8)		(6.101)	0.000	(105.175)	(243.553))

100.000% 25.790% 0.000 Allocators Total (\$ millions) (15.763) (15,762,530) Appendix A input

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

FERC Acct	Description	2021 Expense
4265000	OTHER DEDUCTIONS	84
5020000	STEAM EXPENSES	581
5060000	MISC STEAM PWR EXP	291,370
5063000	MISC STEAM JVA CR	(44,736)
5120000	MANT OF BOILR PLNT	2,097
5140000	MAINT MISC STM PLN	2,522
5350000	OPER SUPERV & ENG	60,356
5390000	MSC HYD PWR GEN EX	36,965
5480000	GENERATION EXP	17,445
5490000	MIS OTH PWR GEN EX	4,963
5530000	MNT GEN & ELEC PLT	5,685
5560000	SYS CTRL & LD DISP	3,445
5570000	OTHER EXPENSES	68,163
5600000	OPER SUPERV & ENG	51,416
5612000	LD - MONITOR & OPER	8,235
5615000	REL PLAN & STDS DEV	7,001
5660000	MISC TRANS EXPENSE	0
5680000	MNT SUPERV & ENG	7,702
5700000	MAINT STATION EQIP	979
5710000	MAINT OVHD LINES	572
5800000	OPER SUPERV & ENG	61,277
5810000	LOAD DISPATCHING	22,877
5850000	STRT LGHT-SGNL SYS	2,293
5880000	MSC DISTR EXPENSES	21,663
5900000	MAINT SUPERV & ENG	38,859
5920000	MAINT STAT EQUIP	3,733
5930000	MAINT OVHD LINES	3,251
5950000	MAINT LINE TRNSFRM	6,640
5970000	MNT OF METERS	881
5980000	MNT MISC DIST PLNT	3,305
7071000	LBR CLR - RMP	280,967
7072000	LBR CLR - PACPWR	278,469
7081000	Stores Exp CLR - RMP	18,032
7082000	Stores Exp CLR - PP	40,434
9010000	SUPRV (CUST ACCT)	16,758
9020000	METER READING EXP	1,141
9030000	CUST RCRD/COLL EXP	2,616
9031000	CUST RCRD/CUST SYS	6,539
9032000	CUST ACCTG/BILL	11,117
9033000	CUST ACCTG/COLL	50,033
9036000	CUST ACCTG/COMMON	56,785
9081000	CUST ASST EXP-GENL	1,366
9084000	DSM DIRECT	12,275
9086000	CUST SERV	12,717
9090000	INFOR/INSTRCT ADV	3,559
9200000	ADMIN & GEN SALARY	218,613
9350000	MAINT GENERAL PLNT	62
	Attachment 5 input: Total PBOP	1,701,106

Notes: Total expense was a net debit for 2018 - 2021

Total expense was a net benefit (negative) for 2014-2017. Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge.

The increase in expense in 2021 as compared to 2020 is primarily due to changes in actuarial assumptions.

Ties to SAP company code 1000 - accounts 501153-501158. Excludes 501144 (State Situs) and 501149 (Western Coal Carrier-Other power supply actuarial costs).

PACIFICORP

Enclosure 5

True-Up variance analysis

Wages & Salary Allocation Factor Transmission Wages Expense Less A&G Wages Expense Total Wages Less A&G Wages Expense (Line 2 - Line 3)	2021 Form 1 data True-up 29,153,152 359,153,337 41,806,504 317,346,833	2020 Form 1 data 2020 data in Settlement model 27, 994,491 367,294,560 43,815,481	Absolute change 11 True-up value minus 2021 Projection (as filed) v 1, 158,661	Percent change Change over 2021 Projection (as-filer 4.14%
Wages & Salary Allocation Factor 354.21b Transmission Wages Expense 354.28b Less A&G Wages Expense 334.27b Total Wages Less A&G Wages Expense (Line 2 - Line 3)	359,153,337 41,806,504	367,294,560	1,158,661	4 14%
Wages & Salary Allocation Factor 354.21b Transmission Wages Expense 354.28b Less A&G Wages Expense 334.27b Total Wages Less A&G Wages Expense (Line 2 - Line 3)	359,153,337 41,806,504	367,294,560	1,158,661	4 14%
Transmission Wages Expense 354.21b Total Wages Expense 354.28b Less A&G Wages Expense 354.27b Total Wages Less A&G Wages Expense (Line 2 - Line 3)	359,153,337 41,806,504	367,294,560	1,158,661	4 14%
Transmission Wages Expense 354.21b Total Wages Expense 354.28b Less A&G Wages Expense 354.27b Total Wages Less A&G Wages Expense (Line 2 - Line 3)	359,153,337 41,806,504	367,294,560	1,158,661	4 14%
Total Wages Expense	359,153,337 41,806,504	367,294,560	1,158,661	4.14%
Less A&G Wages Expense 354.27b Total Wages Less A&G Wages Expense (Line 2 - Line 3)	41,806,504			1.1170
Less A&G Wages Expense 354.27b Total Wages Less A&G Wages Expense (Line 2 - Line 3)	41,806,504			
Total Wages Less A&G Wages Expense (Line 2 - Line 3)				-2.22%
	317,346,833			-4.59%
		323,479,079	(6,132,246)	-1.90%
Wages & Salary Allocator (Line 1 / Line 4)	9.1865%	8.6542%	6 0.5323%	6.15%
Plant Allocation Factors				
Electric Plant in Service (Note M) Attachment 5	31,242,730,613	30,332,252,385	910,478,228	3.00%
Accumulated Depreciation (Total Electric Plant) (Note M) Attachment 5	10,308,795,383	9,940,197,313		3.71%
Accumulated Amortization (Note N) Attachment 5	707,453,619	689,402,579		2.62%
Total Accumulated Depreciation (Line 7 + 8)	11,016,249,002	10,629,599,892	386,649,110	3.64%
Net Plant (Line 6 - Line 9)	20,226,481,611	19,702,652,493	523,829,118	2.66%
Transmission Gross Plant (excluding Land Held for Future Use) (Line 24 - Line 23)	7,980,747,289	8,034,520,619	(53,773,329)	-0.67%
Gross Plant Allocator (Line 24" - Line 2-5) Gross Plant Allocator (Line 11") Line 6)	25.5443%	26.48849		-3.56%
Cross Frank Anocator (Line of	23.3443 /6	20.40047	-0.3440 /0	-3.3070
Transmission Net Plant (excluding Land Held for Future Use) (Line 32 - Line 23)	5,869,003,644	5,988,326,781	(119,323,137)	-1.99%
Net Plant Allocator (Line 13) Line 10)	29.0164%	30.39359		-4.53%
7 2 3				
Calculations				
Plant In Service				
Transmission Plant In Service (Note M) Attachment 5	7,756,261,485	7,627,712,649	128,548,836	1.69%
New Transmission Plant Additions for Current Calendar Year (weighted by months in service) (Notes A & P) Attachment 6	7,730,201,403	198,774,682		-100.00%
New Transmission Plant Total Transmission Plant (Line 15 + Line 16)	7,756,261,485	7,826,487,331		-0.90%
General Plant (Note N) Attachment 5	1,363,217,035	1,349,470,354	13,746,681	1.02%
Intangible Plant (Note N) Attachment 5	1,080,424,706	1,054,374,613		2.47%
Total General and Intangible Plant (Line 18 + Line 19)	2,443,641,740	2,403,844,967	39,796,773	1.66%
Wage & Salary Allocator (Line 5)	9.1865%	8.65429	6	
General and Intangible Allocated to Transmission (Line 20 * Line 21)	224,485,804	208,033,288	16,452,517	7.91%
Land Held for Future Use (Notes B & L) Attachment 5	1,598,942	1,679,914	(80,972)	-4.82%
Total Plant in Rate Base (Line 17 + Line 22 + Line 23)	7,982,346,232	8.036.200.533	(53.854.301)	-0.67%

Process Proc				2021 True-up	2021 Projection (as-filed)		
Accommissed Operacision and Amoretisation 5. Transmission Accommission Operacision (Name 14) 5. Accommission Operacision (Name 14) 6. Accommission Operacision Operacisio	Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)				
State Transmission Accountables Depreciation	onado como are impato	110100	resolution (1 Erro 1 em 1 Televence, attacament, or metadator)	True-up	2020 data in Settlement model 21	True-up value minus 2021 Projection (as-filed) v	Change over 2021 Projection (as-filed)
State Transmission Accountables Depreciation	A considerable and the control of th						
Securition Part P	Accumulated Depreciation and Amortization						
Securition Part P	25 Transmission Accumulated Depreciation	(Note M)	Attachment 5	1 999 529 240	1 942 552 607	56 976 634	2 93%
Committed functions	20 Maiolinoson, communica Espressarion	(rtoto iii)	/ tasimon o	1,000,020,240	1,0-12,002,001	00,010,001	2.0070
Control Cont	26 Accumulated General Depreciation	(Note N)	Attachment 5	514,057,038	508,181,970	5,875,068	1.16%
Second	27 Accumulated Amortization		(Line 8)	707,453,619	689,402,579	18,051,040	2.62%
Second Second and Interprofes Account Deprecation All Control Second S						23,926,108	2.00%
Total Accumulated Depreciation and Amorfization (Am 26 + Line 31) (Am 27 + Line 31) (Am 26 + Line							
Total Net Property, Plant & Equipment	30 Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	112,214,404	103,641,231	8,573,174	8.27%
Total Net Property, Plant & Equipment	21 Total Accumulated Depreciation and Americation		(Line 25 + Line 20)	2 111 742 645	2 046 402 929	6E E40 907	2 20%
Accumulated Deferred froction Taxes Accumulated Deferred froction Taxes Attachment 1A (178,129,751) (174,868,822) (20,473,829) - 2,64% 33.8 Excess or Deficient ADIT Balance Attachment 1B (186,927,668) (364,927,668) (364,927,668) (364,927,668) 9,948,006 2,71% 10,948,006 2,71% 2	Total Accumulated Depreciation and Amortization		(Lilie 25 + Lilie 30)	2,111,743,043	2,040,193,636	05,545,607	3.20 /6
Accumulated Deferred froction Taxes Accumulated Deferred froction Taxes Attachment 1A (178,129,751) (174,868,822) (20,473,829) - 2,64% 33.8 Excess or Deficient ADIT Balance Attachment 1B (186,927,668) (364,927,668) (364,927,668) (364,927,668) 9,948,006 2,71% 10,948,006 2,71% 2	32 Total Net Property, Plant & Equipment		(Line 24 - Line 31)	5.870.602.587	5,990,006,695	(119.404.109)	-1.99%
Attachment Destruct (Income Trace) Attachment 1			\	-,,,	-,,	(****,****)	
ADT Free of FASS 100 and 100 Altachment 14 (P\$5,12761) (174,868.522) (0.473,030) (0.456.60) Altachment 15 (185,892.666)	Adjustments To Rate Base						
ADT Free of FASS 100 and 100 Altachment 14 (P\$5,12761) (174,868.522) (0.473,030) (0.456.60) Altachment 15 (185,892.666)							
Sees or Deficient ATT Elainone Company C							
CWIP For Incentive Transmission Projects							
CVIPP Balances for Current Rale Year	33b Excess or Deficient ADIT Balance		Attachment 1B	(356,992,668)	(366,940,673)	9,948,006	2.71%
CVIPP Balances for Current Rale Year							
TC Adjustment RC Adj() adjustment ad		41.1.0	All			•	
Inc. 46(f) adjustment Attachment 5 (8,032) (14,278) 6,245 43,74%	34 CWIP Balances for Current Rate Year	(Note O)	Attachment 6	U	U	U	n/m
Inc. 46(f) adjustment Attachment 5 (8,032) (14,278) 6,245 43,74%	ITC Adjustment						
Unfunded Reserves			Attachment 5	(8 032)	(14 278)	6 245	43 74%
Matchment 16 Matchment 16 Matchment 16 Matchment 16 Matchment 16 Matchment 17 Matchment 17 Matchment 17 Matchment 18 Matchment 18 Matchment 19 Matc	ine re(r) adjaconom		/ Madeillion o	(0,002)	(1-4,21-0)	0,210	10.1170
Prepayments (Note K & N) Attachment 11 11,088,781 8,298,155 2,790,626 33,63% Abandoned Plant Abandoned Plant (Note C) 0 0 0 0 0 0 0 n/m Materials and Supplies Undistributed Stores Expense (Note N) Attachment 5 0 0 0 0 n/m 0 6.15% 41 Total Undistributed Stores Expense Allocated to Transmission (Line 5) 9.1865% 8.6542% 0 6.15% 42 Construction Materials & Supplies Allocated to Transmission (Note N) Attachment 5 9.1865% 8.6542% 0 n/m 43 Wage & Salary Allocater (Note N) Attachment 5 9.1865% 8.6542% 0 n/m 45 Total Materials & Supplies Allocated to Transmission (Line 5) 9.1865% 8.6542% 1.265.587 1.231.529 2.162.399 14.12% 45 Total Adjustment Sex Supplies Allocated to Transmission (Line 5) 9.1865% 8.6542% 1.265.498 1.531.507 2.162.	Unfunded Reserves						
Abandoned Plant Abandoned Plant Materials and Supplies (Note N)	36 Unfunded Reserves		Attachment 16	(14,622,165)	(14,028,701)	(593,464)	-4.23%
Abandoned Plant Abandoned Plant Materials and Supplies (Note N)							
Abandoned Plant							
Materials and Supplies Mode N Attachment 5 0 0 0 0 0 0 0 0 0	37 Prepayments	(Note K & N)	Attachment 11	11,088,781	8,298,155	2,790,626	33.63%
Materials and Supplies Mode N Attachment 5 0 0 0 0 0 0 0 0 0	Abandanad Dlant						
Materials and Supplies Construction Materials & Supplies Construction Materials & Supplies Allocated to Transmission Culine 5 Culine		(Note O)		0	0	0	n/m
Mode & Salary Allocator Mode & Mo	36 Utanionized Abandonied Frank	(Note O)		0	U	0	10111
Mode & Salary Allocator Mode & Mo	Materials and Supplies						
Variety Vari		(Note N)	Attachment 5	0	0	0	n/m
Construction Materials & Supplies (Note N) Attachment 5 19.029.198 176,943,869 13,285,329 7.51%	40 Wage & Salary Allocator		(Line 5)	9.1865%	8.6542%	0	6.15%
Wage & Salary Allocator Line 5 9.1865% 8.6542%			(Line 39 * Line 40)	0			
44 Construction Materials & Supplies Allocated to Transmission 45 Transmission Materials & Supplies Allocated to Transmission 46 Total Materials & Supplies Allocated to Transmission 47 Operation & Maintenance Expense 48 1818 Rule 49 Total Cash Working Capital 40 (Note S) Zero 41 Total Cash Working Capital (Line 47 * Line 48) 41 If Rule 42 * Line 43 * Line 45 * Lin		(Note N)				13,285,329	7.51%
Transmission Materials & Supplies (Note N)							
Total Materials & Supplies Allocated to Transmission							
Cash Working Capital Cash Working Capital Cash Working Capital Cash Working Capital Cash Working Capital & Cash Working Capital & Cash Working Capital Allocated to Transmission Cash Working Capital Allocated to Transmissi		(Note N)					
Comparation & Maintenance Expense Comparation & Maintenance Expense Comparation & Maintenance Expense Comparation & Maintenance Expense Comparation & Comparatio	46 Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	18,499,133	16,544,986	1,954,147	11.81%
Comparation & Maintenance Expense Comparation & Maintenance Expense Comparation & Maintenance Expense Comparation & Maintenance Expense Comparation & Comparatio	Cash Working Canital						
18th Rule			(Line 75)	80 052 400	83 834 974	(3 782 573)	-4 51%
49 Total Cash Working Capital Allocated to Transmission (Line 47 * Line 48) 0 0 0 n/m Network Upgrade Balance Network Upgrade Balance (Note N) Attachment 5 (147,863,814) (147,761,488) (102,326) -0.07% Total Adjustment to Rate Base (Lines 33 + 33b + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50) (1,285,028,515) (1,278,557,921) (6,470,594) -0.51%		(Note S)				(0,702,070)	1.0170
50 Network Upgrade Balance (Note N) Attachment 5 (147,863,814) (147,761,488) (102,326) -0.07% 51 Total Adjustment to Rate Base (Lines 33 + 33b + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50) (1,285,028,515) (1,278,557,921) (6,470,594) -0.51%		(-1/		0		0	n/m
50 Network Upgrade Balance (Note N) Attachment 5 (147,863,814) (147,761,488) (102,326) -0.07% 51 Total Adjustment to Rate Base (Lines 33 + 33b + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50) (1,285,028,515) (1,278,557,921) (6,470,594) -0.51%			·				
51 Total Adjustment to Rate Base (Lines 33 + 33b + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50) (1,285,028,515) (1,278,557,921) (6,470,594) -0.51%							
	50 Network Upgrade Balance	(Note N)	Attachment 5	(147,863,814)	(147,761,488)	(102,326)	-0.07%
	Ed Total Adjustment to Data Dasa		(Linear 22 + 22h + 24 + 25 + 26 + 27 + 20 + 46 + 40 + 50)	/4 20F 020 F1F	(4 070 FF7 004)	(0.470.504)	0.540/
52 Rate Base (Line 32 + Line 51) 4,585,574,072 4,711,448,774 (125,874,703) -2.67%	51 I Otal Adjustment to kate base		(Lines 33 + 330 +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,285,028,515)	(1,278,557,921)	(6,470,594)	-0.51%
(Line of a remainded that the second of the	52 Rate Base		(Line 32 + Line 51)	4 585 574 072	4 711 448 774	(125.874.703)	-2 67%
	- 1410 Bass		(Emo oz - Emo or)	4,000,014,012	7,711,740,774	(120,014,103)	-2.0170

				2021 True-up	2021 Projection (as-filed)		
Shade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data	2020 Form 1 data	Absolute change	Percent change
			, , , ,	True-up	2020 data in Settlement model	21 True-up value minus 2021 Projection (as-filed) v	Change over 2021 Projection (as-filed)
Opera	tions & Maintenance Expense						
	Transmission O&M						
53	Transmission O&M		Attachment 5	232,161,868	210,641,24		10.22%
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	10,309,902	11,293,499		-8.71%
55	Less: Account 565		Attachment 5	159,058,497	141,188,225		12.66%
56	Transmission O&M		(Lines 53 - 55)	62,793,469	58,159,52	4,633,944	7.97%
	Allocated Administrative & General Expenses						
57	Total A&G		320.197b	170,669,671	275,277,135	(104,607,464)	-38.00%
58	Less Actual PBOP Expense Adjustment		Attachment 5	0			n/m
59	Less Property Insurance Account 924		320.185b	4,207,600	4,494,29	(286,691)	-6.38%
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0)))	n/m
61	Less Regulatory Commission Exp Account 928	(Note D)	320.189b	26,427,417	25,986,830	440,587	1.70%
62	Less General Advertising Exp Account 930.1	, ,	320.191b	8,074	14,95		-46.00%
63	Less Membership Dues	(Note C)	Attachment 5	860,993	676,500		27.27%
64	Administrative & General Expenses	, ,	(Line 57 - Sum (Lines 58 to 63))	139,165,587	244,104,560	(104,938,972)	-42.99%
65	Wage & Salary Allocator		(Line 5)	9.1865%	8.6542		
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	12,784,484	21,125,270	(8,340,786)	-39.48%
	Directly Assigned A&G						
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,399,644	3,359,714		1.19%
68 69	General Advertising Exp Account 930.1 - Safety-related Advertising Subtotal - Accounts 928 and 930.1 - Transmission Related		Attachment 5 (Line 67 + Line 68)	3,399,644	3,359,714		n/m 1.19%
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,399,644	3,359,714	39,930	1.19%
70	Property Insurance Account 924	(Note F)	Attachment 5	4,207,600	4.494.29	(286,691)	-6.38%
71	General Advertising Exp Account 930.1 - Education and Outreach	(10.01)	Attachment 5	1,207,000	1, 10 1,20		n/m
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	4,207,600	4,494,29	(286,691)	-6.38%
73	Gross Plant Allocator		(Line 12)	25.5443%	26.4884		0.00
74	A&G Directly Assigned to Transmissior		(Line 72 * Line 73)	1,074,803	1,190,46		-9.72%
7.5	Table Table 1 and		(1)	00.050.400		(0.700.570)	1540/
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	80,052,400	83,834,974	(3,782,573)	-4.51%
Depre	ciation & Amortization Expense						
	·						
	Depreciation Expense						
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	134,616,361	116,134,858	18,481,503	15.91%
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	47,626,073	45,818,998	1,807,075	3.94%
78	Intangible Amortization	(Note H)	Attachment 5	58,013,199	46.992.58		23.45%
79	Total	(Note 11)	(Line 77 + Line 78)	105,639,272	92.811.579		13.82%
80	Wage & Salary Allocator		(Line 5)	9.1865%	8.6542		10.0270
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	9,704,580	8,032,089		20.82%
	•		,				
82	Abandoned Plant Amortization	(Note O)		0		0	n/m
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	144.320.941	124.166.94	20.153.994	16.23%
55	Total Transmission September & Fine tradition		(Lines 10 : 01 : 02)	144,020,041	124,100,34	20,100,004	10.2070
Taxes	Other Than Income						
0.4	Town Others beautiful Town		AW110	47.004.000	40.450.00	(4.400.000)	0.440/
84	Taxes Other than Income Taxes		Attachment 2	47,281,609	48,450,800	(1,169,200)	-2.41%
85	Total Taxes Other than Income Taxes		(Line 84)	47.281.609	48.450.808	(1.169.200)	-2.41%
			,	,,000	.5,400,000	\.,.30,E00)	

				2021 True-up	2021 Projection (as-filed)		
hahed	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instructio	2021 Form 1 data	2020 Form 1 data	Absolute change	Percent change
Onaueu	cens are inputs	Notes	Treference (1 ETG 1 Offir 1 Telefolice, attachment, of manucin	True-up	2020 data in Settlement model	21 True-up value minus 2021 Projection (as-filed) v	Change over 2021 Projection (as-filed)
D-1	Capitalization Calculations						
Return	Capitalization Calculations						
	Long-Term Debt						
86	Account 221 Bonds		Attachment 14	8.842.534.615	8,394,650,000	447,884,615	5.34%
87	Less Account 222 Reacquired Bonds		Attachment 14	0	0	0	n/m
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14	0	0	0	n/m
89	Account 224 Other Long-term Debt		Attachment 14	0	0	0	n/m
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	8,842,534,615	8,394,650,000	447,884,615	5.34%
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	20,988,276	16,847,657	4,140,619	24.58%
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	39.782.153	36.907.274		7.79%
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	3,099,866	3,679,943	7. 7	-15.76%
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	8.446	19,483		-56.65%
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0,110	10,100	(11,551)	n/m
96	Net Proceeds Long Term Debt	(10.0.1)	Sum Lines 90 through 95	8,778,672,766	8,337,234,610	441,438,157	5.29%
			- - -	-,,	-,,	,	0.20
	Long Term Debt Cost						
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	405,404,301	395,449,302	9,954,998	2.52%
98	Less Hedging Expense	(Note R)	Attachment 14	0	0	•	n/m
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	4,541,192	4,430,043	111,149	2.51%
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	607,365	582,467	24,898	4.27%
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	9,641	11,026	(1,385)	-12.56%
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14	0	0	•	n/m
103	Total Long Term Debt Cost		Sum Lines 97 through 102	410,543,217	400,450,788	10,092,430	2.52%
	Preferred Stock and Dividend						
104	Account 204 Preferred Stock Issued		Attachment 14	2,397,600	2,397,600	0	0.00%
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14	0	O	0	n/m
106	Account 207 Premium on Preferred Stock		Attachment 14	0	O	0	n/m
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	0	O	0	n/m
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14	0	0	0	n/m
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14	0	0	0	n/m
110	Total Preferred Stock		Sum Lines 104 through 109	2,397,600	2,397,600	0	0.00%
111	Preferred Dividend		Attachment 14 (Enter posit	ive) 161,902	161,902	0	0.00%
	Common Stock						
112	Proprietary Capital		Attachment 14	9,573,346,279	8,825,482,942	747,863,338	8.47%
113	Less: Total Preferred Stock		(Line 110)	2,397,600	2,397,600		0.00%
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	86,774,204	74,154,436		17.02%
115	Less: Account 219		Attachment 14	(18.514.257)	(15.828.669		-16.97%
116	Total Common Stock		Sum Lines 112 through 115	9,502,688,732	8,764,759,574	(, , ,	8.42%
			•	-,,	-,,,	,,	

					2021 True-up	2021 Projection (as-filed)		
hadad	I cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data	2020 Form 1 data	Absolute change	Percent change
aueu	i cens are inputs		110163	reference (i Erro i omi i reference, auaciment, or instruction)	True-up	2020 data in Settlement model	21 True-up value minus 2021 Projection (as-filed) v	Change over 2021 Projection (as-file
17	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.19%	48.91%	-0.72%	
18	Preferred percent	Preferred Stock	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116)) (Line 110 / (Lines 90 + 110 +116))	46.19%	0.01%		
9	Common percent	Common Stock	(Notes Q & R)	(Line 110 / (Lines 90 + 110 + 116)) (Line 116 / (Lines 90 + 110 + 116))	51.79%	51.07%		
,	Common percent	Common Stock	(Notes Q & K)	(Line 1107 (Lines 50 + 110 + 110))	31.7976	31.07 /6	0.7270	
		Long Term Debt Cost =						
		Long Term Debt Cost /						
)	Debt Cost	Net Proceeds Long Term Debt		(Line 103 / Line 96)	4.68%	4.80%	-0.13%	
		Preferred Stock cost = Preferred Dividends /						
1	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	6.75%	6.75%	0.00%	
2	Common Cost	Common Stock	(Note H)	(Line 1117 Line 110) Fixed	9.80%	9.80%		
-	Common Cost	Common Stock	(Note H)	rixed	9.00%	9.00%	<u>.</u>	
3	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.25%	2.35%		
4	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%	0.00%		
25	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.08%	5.00%		
6	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.3304%	7.36%	-0.02%	
7	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	336,141,214	346,545,166	(10,403,952)	-3.00%
ро	site Income Taxes							
	Income Tax Rates							
8	FIT = Federal Income Tax Rate		(Note G)		21.00%	21.00%		
9	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%	4.54%		
0	P	(percent of federal income tax deducti		Per state tax code	0.00%	0.00%		
1 2	I	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT	- FII - p)} =		24.587% 32.602%	24.587% 32.602%		
-	T / (1-T)				32.602%	32.602%		
	ITC Adjustment						200 055	40.040/
3	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(388,582)	(684,637)		43.24%
3		ITC Adjustment x 1 / (1-T)		Attachment 5 Line 133 * (1 / (1 - Line 131))	(388,582) (515,269)	(684,637) (907,845)		43.24%
1	Amortized Investment Tax Credit - Transmission Related	ITC Adjustment x 1 / (1-T) (T/1-T) * Investment Return * (1-(WCL)	.TD/ROR)) =					
3 4 5	Amortized Investment Tax Credit - Transmission Related ITC Adjust. Allocated to Trans Grossed Up	,	.TD/ROR)) =	Line 133 * (1 / (1 - Line 131))	(515,269)	(907,845)	392,576 (998,656)	43.24%
3 4	Amortized Investment Tax Credit - Transmission Related ITC Adjust. Allocated to Trans Grossed Up Income Tax Component =	,	"	Line 133 * (1 / (1 - Line 131)) [Line 132 * Line 127 * (1- (Line 123 / Line 126))]	(515,269) 75,894,794	(907,845) 76,893,450	392,576 (998,656) 0	43.24% -1.30%

				2021 True-up	2021 Projection (as-filed)		
Shade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data	2020 Form 1 data	Absolute change	Percent change
Onauc	a cono are inpute	110100	resolution (i Erro i omi i roteronos, attadement, or moradatory	True-up	2020 data in Settlement model	21 True-up value minus 2021 Projection (as-filed) v	Change over 2021 Projection (as-filed)
	Paralle and the second						
Reven	ue Requirement						
	Summary						
137	Net Property, Plant & Equipment		(Line 32)	5,870,602,587	5,990,006,695	(119,404,109)	-1.99%
138	Total Adjustment to Rate Base		(Line 51)	(1,285,028,515)	(1,278,557,921)	(6,470,594)	-0.51%
139	Rate Base		(Line 52)	4,585,574,072	4,711,448,774	(125,874,703)	-2.67%
100	Nate base		(Ellie 32)	4,303,374,072	4,711,440,774	(123,014,103)	-2.0770
140	Total Transmission O&M		(Line 75)	80.052.400	83.834.974	(3,782,573)	-4.51%
141	Total Transmission Depreciation & Amortization		(Line 83)	144,320,941	124,166,947	20,153,994	16.23%
142	Taxes Other than Income		(Line 85)	47,281,609	48,450,808	(1,169,200)	-2.41%
143	Investment Return		(Line 127)	336.141.214	346.545.166	(10,403,952)	-3.00%
144	Income Taxes		(Line 136)	48,996,931	49,603,011	(606,080)	-1.22%
				.,	.,,	(,,	
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	656,793,095	652,600,907	4,192,188	0.64%
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities						
146	Transmission Plant In Service		(Line 15)	7,756,261,485	7,627,712,649	128.548.836	1.69%
147	Excluded Transmission Facilities	(Note J)	Attachment 15	346,439,410	363,310,708	(16,871,299)	-4.64%
148	Included Transmission Facilities	(Note 3)	(Line 146 - Line 147)	7,409,822,075	7,264,401,941	145,420,134	2.00%
			,				2.00%
149	Inclusion Ratio		(Line 148 / Line 146)	95.53%	95.24%		
150	Gross Revenue Requirement		(Line 145)	656,793,095	652,600,907	4,192,188	0.64%
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	627,456,925	621,517,290	5,939,634	0.96%
	Revenue Credits						
152	Revenue Credits		Attachment 3	133,378,159	98,029,233	35,348,926	36.06%
153	Net Revenue Requirement		(Line 151 - Line 152)	494,078,766	523,488,058	(29,409,292)	-5.62%
	No Plant Complete Characteristics						
154	Net Plant Carrying Charge Gross Revenue Requirement		(Line 150)	656,793,095	652,600,907	4,192,188	0.64%
155	Net Transmission Plant				5,883,934,724	(127,202,480)	-2.16%
155	Net Fransmission Plant Net Plant Carrying Charge		(Line 17 - Line 25 + Line 34) (Line 154 / Line 155)	5,756,732,244 11.4091%	5,883,934,724		-2.16%
157			(Line 154 - Line 155) (Line 154 - Line 76) / Line 155	9.0707%	9.1175%		
	Net Plant Carrying Charge without Depreciation				9.1175%	-0.05% 0.00%	
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.3805%	2.3848%	0.00%	
	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)	271,654,950	256,452,729	15,202,221	5.93%
160	Increased Return and Taxes		Attachment 4	416,630,993	428,054,955	(11,423,962)	-2.67%
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	688,285,943	684,507,684	3,778,259	0.55%
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	5,756,732,244	5,883,934,724	(127,202,480)	-2.16%
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	11.9562%	11.6335%		
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	9.6178%	9.6597%		
165	Net Revenue Requirement		(Line 153)	494,078,766	523,488,058	(29,409,292)	-5.62%
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0	0	(=1,1=1,==2)	n/m
167	Transmission Incentive Credit		Attachment 7	5.375.322	5.341.517	33.805	0.63%
168	Interest on Network Upgrade Facilities		Attachment 5	4,690,561	4,932,710	(242,148)	-4.91%
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	504,144,648	533,762,284	(29,617,636)	-5.55%
	Network Service Rate						
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14.400	14.253	147	1.03%
171	Rate (\$/MW-year)	V/	(Line 169 / 170)	35,009	37,449	(2,440)	-6.51%
172	Network Service Rate (\$/MW-year)		(Line 171)	35,009	37.449	(2.440)	-6.51%
1/2	Total of the (with your)		(LIIIC 17 1)	30,009	37,449	(2,440)	-0.0176

			2021 True-up
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data
Shaded cens are inputs	Notes	Reference (FERG Form Treference, attachment, or instruction)	True-up

2021 Projection (as-filed)		
2020 Form 1 data	Absolute change	Percent change
2020 data in Settlement model	21 True-up value minus 2021 Projection (as-filed) v	Change over 2021 Projection (as-filed)

Notes

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

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544
5	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,309,902
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,309,902
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,400,427
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.715944
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.05966
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01377
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00275
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00197
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.17
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.08

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	\$627,456,925
	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	\$6,262,922 \$127,115,237 \$133,378,159
5	Interest on Network Upgrades	Attachment 5	\$4,690,561
6	Transmission Incentive Credit	Attachment 7	\$5,375,322
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$504,144,648
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,400
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$35.009006
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.917417
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.673250
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.134650
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.096179
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$8.42
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.01

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

			G	as, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	
2	ADIT-281	Sch. 281 Below	(152,581,995)	(152,581,995)	0	0	0	
3	ADIT-283	Sch. 283 Below	(364,979,817)	(356,345,908)	0	(8,507,535)	(126,374)	
4	ADIT-190	Sch. 190 Below	833,392,628	804,724,812	165,361	0	28,502,455	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,405,067,983)	(1,528,660,219)	(767,419,511)	10,099,852	(119,088,105)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.0164%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		_	(767,419,511)	2,930,617	(10,940,061)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E))			A	ttachment 1a input>	(775,428,955)

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

Schedule ADIT-190

Schedule A	ADIT-190						
	A	В	C	D	E	F	G
Description	n Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 19	90						
Employee B	Benefits						
1							Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020
287180	505.450 Accrued Payroll Taxes	5,921,455	0	0	0	5,921,455	CARES Act Section 2302.
	•						Regulatory liability established to record a pension liability for the Energy West Mining UMWA
287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	0	pension trust withdrawal obligation.
							Regulatory liability established to record the long-term portion of the BHE incentive plan liability
287300	920.182 LTIP - non current	5,719,086	0	0	0		related to PacifiCorp employees.
287324	720.200 Deferred Comp. Accrual - Cash Basis	2,021,585	0	0	0	2,021,585	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500 Severance Accrual - Cash Basis	642.883		•		040.000	Severance accruals related to regular employment downsizing. Amounts contained in these
28/326	720.000 Severance Accrual - Cash Basis	642,883	U	U	U	642,883	accounts represent accruals for both departing executives and rank and file employees. Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most
287327	720,300 Pension/Retirement Accrual - Cash Basis	392.183	392.183	0	0	0	constituting payments made above the IRC Subsection 415 limitations.
201021	720.000 Tension Curemon Accident - Gash Basis	032,100	00Z,100		·		Accruals recorded for book purposes for unused vacation and sick leave due to employees in future
287332	505 600 Vacation Accrual-Cash Basis (2.5 mos)	7.251.426	0	0	0	7 251 426	periods or upon termination.
201002	vacanon ruorata data Basio (2.0 mos)	7,201,120				7,201,120	Accrued liability for the expected claims related to workers compensation previously held by
287373	910.580 Wasatch workers comp reserve	588.016	0	0	0	588.016	Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150 FAS 112 Book Reserve - Post Employee Benefits	6,314,483	0	0	0		Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
							Accrued post-retirement liabilityies pursuant to FASB Statement No. 106 for Western Coal Carriers,
							a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447	720.830 Western Coal Carr Ret Med Accrual	2,340,890	0	0	0		Mine to the Hunter plant.
287460	720.800 FAS 158 Pension Liability	21,722,235	21,722,235	0	0		Total unfunded pension liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	14,277,015	14,277,015	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 De	erivatives:						
007000	TO 100 THE 100 THE						Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336	730.120 FAS 133 Derivatives - Book Unrealized	4,206,646	4,206,646	0	0	U	financial instruments be valued at FMV for book purposes.
287249	415.839 NonCurr Liab - Frozen MTM	13.152.939	13.152.939	0	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory		13,152,939	13, 132,939	U	U	U	Irozen denvative.
regulatory	Liabilities.						Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287051	705.340 RL Income Tax Deferral - CA	1.314.783	1.314.783	0	0	0	and reduced the federal income tax rate from 35% to 21%.
			, , , , , ,				Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Idaho customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287052	705.341 RL Income Tax Deferral - ID	58,420	58,420	0	0	0	reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
							rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287053	705.342 RL Income Tax Deferral - OR	3,022,944	3,022,944	0	0		reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in
287055	705.344 RL Income Tax Deferral - WA	2.298.082	2.298.082	0	0		rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
20/033	705.544 RE Income Tax Delettal - WA	2,290,002	2,290,002	U	U	· ·	and reduced the federal income tax rate from 35% to 21%. Regulatory liability established to record the deferral of protected property related EDIT
287061	705.346 RL - Protected PP&F EDIT Amortization - CA	661.064	661.064	0	0		amortization for return to California customers pursuant to regulatory order.
207001	703.340 NE - Protected PP &E EDIT Amortization - CA	001,004	001,004	0	U		Regulatory liability established to record the deferral of protected property related EDIT
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	1.634.632	1,634,632	0	0	r	amortization for return to Idaho customers pursuant to regulatory order.
201002	700077 12 7700000477 42 25777411011241077 35	1,001,002	1,001,002				Regulatory liability established to record the deferral of protected property related EDIT
287064	705.349 RL - Protected PP&E EDIT Amortization - UT	17,065,239	17,065,239	0	0	0	amortization for return to Utah customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT
287065	705.350 RL - Protected PP&E EDIT Amortization - WA	3,924,768	3,924,768	0	0	0	amortization for return to Washington customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	8,912,729	8,912,729	0	0	0	amortization for return to Wyoming customers pursuant to regulatory order.
							Regulatory liability established to defer California's portion of protected property related EDIT
007444	705 007 BL B 4 4 1880 5 50 T 04						recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287111	705.287 RL - Protected PP&E EDIT - CA	8,442,608	8,442,608	0	0	0	35% to 21%.

						Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded
287112	705.288 RL - Protected PP&E EDIT - ID	21,413,484	21,413,484	0	0	as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 0 21%.
201112	700:200 NE 110:00:0011 de 2511 15	21,170,101	21,110,101			Regulatory liability established to defer Oregon's portion of protected property related EDIT
287113	705.289 RL - Protected PP&E EDIT - OR	93,999,686	93,999,686	0	0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
						Regulatory liability established to defer Washington's portion of protected property related EDIT
287114	705.290 RL - Protected PP&E EDIT - WA	23,003,360	23,003,360	0	0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
						Regulatory liability established to defer Wyoming's portion of protected property related EDIT
287115	705.291 RL - Protected PP&E EDIT - WY	53,333,824	53,333,824	0	0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
						Regulatory liability established to defer Utah's portion of protected property related EDIT recorded
287116	705.292 RL - Protected PP&E EDIT - UT	165,384,067	165,384,067	0	0	as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 0 21%.
						Regulatory liability established to defer California's portion of non-protected property related EDIT
287121	705.294 RL - Non Protected PP&E EDIT- CA	723,151	723,151	0	0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
						Regulatory liability established to defer Idaho's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287122	705.295 RL - Non Protected PP&E EDIT- ID	194,245	194,245	0	0	0 35% to 21%.
						Regulatory liability established to defer Washington's portion of non-protected property related
287124	705.296 RL - Non Protected PP&E EDIT- WA	6,444,284	6,444,284	0	0	EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate 0 from 35% to 21%.
						Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT
287125	705.297 RL - Non Protected PP&E EDIT- WY	13,062,075 2,257,941	13,062,075	0	0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
287176 287177	705.412 RL - Cholla Decommissioning - OR	2,257,941 5.026,684	2,257,941 5,026,684	0	0	0 Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
201111	705.413 RL - Cholla Decommissioning - UT	3,020,004	3,020,004	-	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant. Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated
287184	705.605 RL OR Clean Fuels Program	608,482	608,482	0	0	O entities, to be used to fund programs that benefit Oregon customers. A regulatory liability with respect to the excess deferred income taxes associated with the effects of
						flow through from PP&E book/tax differences and other deferred items that do not have current
287188	100.121 RL Income Tax Property Flowthru	(62,227,765)	(62,227,765)	0	0	0 provision impacts.
287190	100.122 RL Income Tax Property Flowthru - PMI	1,071,308	1,071,308	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
						A regulatory liability established with respect to the excess deferred income taxes associated with
287191	705.280 RL Non-Property EDIT - CA	190,782	190,782	0	0	the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
						A regulatory liability established with respect to the excess deferred income taxes associated with
287192	705.281 RL Non-Property EDIT - ID	23,575	23,575	0	0	the non-property accumulated deferred income taxes allocable to Idaho resulting from the change 0 in the income tax rate.
						A regulatory liability established with respect to the excess deferred income taxes associated with
287195	705.284 RL Non-Property EDIT - WA	326,187	326,187	0	0	the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
	1					A regulatory liability established with respect to the excess deferred income taxes associated with
287196	705.285 RL Non-Property EDIT - WY	459,649	459,649	0	0	the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
287198	320.279 RL FAS 158 Post-Retirement	2,662,212	2,662,212			A regulatory liability used to track future revenue associated with recoverable post-retirement
207 190	320.279 IKE FAS 130 FOSEINEIRERIE	2,002,212	2,002,212	-	-	Welfare expenses. A regulatory liability with respect to the Washington decoupling mechanism.
287200	705.267 RL WA Decoupling Mechanism	493,787	493,787	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation
	4574 51 444 1 4 15		40.047.504			in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all
287206	415.710 RL - WA Accelerated Depreciation	12,847,564	12,847,564	0	0	units at the Jim Bridger Plant and Colstrip Unit 4. Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities
	705 000 DI 5 0 1 1 1 (50) 01	184.253	184.253			(ESA collections from California offset by ESA program expenditures incurred) in a regulatory
287209	705.266 RL - Energy Savings Assistance (ESA) - CA	184,253				Ulliability balancing account for California
007010			101,200		0	0 liability balancing account for California. Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to
287212	TOTALE DI ODDI LA EVOLA	4.004	,		0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and
	705.245 RL - OR Direct Access 5 Yr Opt out	1,971,636	1,971,636	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and
207242			1,971,636	0	0	Regulatory Liability established per Order No. 15-080 in Docket UE-267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where
287213	705.245 RL - OR Direct Access 5 Yr Opt out 425.381 RL - BPA Balance Act - ID	1,971,636 331,664	,	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE-267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where 0 qualifying customers receive a credit to their bill. This account is created to record a contar regulatory liability for Washington's share of the ARO
	425.381 RL - BPA Balance Act - ID	331.664	1,971,636 331,664	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE-267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where 0 qualifying customers receive a credit to their bill. This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this
287225	425.381 RL - BPA Balance Act - ID 605.103 ARO/Regulatory Difference - Trojan - WA	331,664	1,971,636 331,664 7,769	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE-267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorn's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where 0 qualifying customers receive a credit to their bill. This account is credeted to record a contar regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this 0 contra account is that substantially all Trojan - related costs were disallowed in Washington's
287225 287227 287230	425.381 RL - BPA Balance Act - ID 605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL UT Solar Feed-in Tariff - NC 705.521 RL WY Def NPC - Noncurrent	331,684 7,769 4,841,255 144,235	1,971,636 331,664 7,769 4,841,255 144,235	0 0 0 0	0	Regulatory Liability established per Order No. 15-060 in Docket UE-267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where 0 qualifying customers receive a credit to their bill. This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this 0 contra account is that substantially all Trojan - related costs were disallowed in Washington; 0 Regulatory liability established to record UT solar Feed in Tariff. Regulatory liability established to record UT bef NPC.
287225 287227	425.381 RL - BPA Balance Act - ID 605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL UT Solar Feed-in Tariff - NC	331,664 7,769 4,841,255	1,971,636 331,664 7,769 4,841,255	0	0 0 0 0 0 0 0	Regulatory Liability established per Order No. 15-080 in Docket UE-267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where 0 qualifying customers receive a credit to their bill. This account is created to record a contar regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this 0 contra account is that substantially all Trojan - related costs were disallowed in Washington; 0 Regulatory liability established to record WT Def NPC. Regulatory liability established to record WT Def NPC. Regulatory liability established to record WT Def NPC.
287225 287227 287230	425.381 RL - BPA Balance Act - ID 605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL UT Solar Feed-in Tariff - NC 705.521 RL WY Def NPC - Noncurrent	331,684 7,769 4,841,255 144,235	1,971,636 331,664 7,769 4,841,255 144,235	0 0 0 0 0 0	0 0 0 0 0 0	Regulatory Liability established per Order No. 15-080 in Docket UE-267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where 0 qualifying customers receive a credit to their bill. This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this 0 contra account is that substantially all Trojan - related costs were disallowed in Washington; 0 Regulatory liability established to record WT Def NPC. Regulatory liability established to record WY Def NPC. Regulatory liability established to record WD Def NPC. Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon 0 pursuant to an energy cost adjustment mechanism.
287225 287227 287230 287231	425.381 RL - BPA Balance Act - ID 605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL UT Solar Feed-in Tariff - NC 705.521 RL WY Def NPC - Noncurrent 705.519 RL WA Def NPC - Noncurrent	331,664 7,769 4,841,255 144,235 6,036,640 3,568,090	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640	0 0 0 0 0 0	0 0 0 0 0 0	Regulatory Liability established per Order No. 15-060 in Docket UE-267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where 0 qualifying customers receive a credit to their bill. This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this onth account is that substantially all Trojan - related costs were disallowed in Washington; 0 Regulatory liability established to record UT solar Feed in Tariff. Regulatory liability established to record WA Def NPC. Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism. This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and
287225 287227 287230 287231	425.381 RL - BPA Balance Act - ID 605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL UT Solar Feed-in Tariff - NC 705.521 RL WY Def NPC - Noncurrent 705.519 RL WA Def NPC - Noncurrent	331,664 7,769 4,841,255 144,235 6,036,640	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640	0 0 0 0 0 0	0 0 0 0 0 0	Regulatory Liability established per Order No. 15-060 in Docket UE-267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where 0 qualifying customers receive a credit to their bill. This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; Regulatory liability established to record UT solar Feed in Tariff. Regulatory liability established to record WA Def NPC. Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism. This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance of instead of a debt balance, or vice versa.
287225 287227 287230 287231 287233	425.381 RL - BPA Balance Act - ID 605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL UT Solar Feed-in Tariff - NC 705.521 RL W7 Def NPC - Noncurrent 705.519 RL WA Def NPC - Noncurrent 705.515 RL OR Def NPC - Noncurrent 705.711 RL CA Def NPC - Noncurrent	331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	Regulatory Liability established per Order No. 15-060 in Docket UE-267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorn's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where 0 qualifying customers receive a credit to their bill. This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this 0 contra account is that substantially all Trojan - related costs were disallowed in Washington; 0 Regulatory liability established to record UT solar Feed in Tariff. Regulatory liability established to record WA Def NPC. Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon 0 pursuant to an energy cost adjustment mechanism. This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets for insurance reserves and Instead of a debit balance, or vice versa.
287225 287227 287230 287231 287233	425.381 RL - BPA Balance Act - ID 605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL UT Solar Feed-in Tariff - NC 705.521 RL WY Def NPC - Noncurrent 705.519 RL WA Def NPC - Noncurrent 705.515 RL OR Def NPC - Noncurrent	331,664 7,769 4,841,255 144,235 6,036,640 3,568,090	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	Regulatory Liability established per Order No. 15-060 in Docket UE-267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorn's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where 0 qualifying customers receive a credit to their bill. This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this gontra account is that substantially all Trojan - related costs were disallowed in Washington; 0 Regulatory liability established to record UT solar Feed in Tariff. Regulatory liability established to record WA Def NPC. Regulatory liability established for roncurrent portion of recoverable net power costs in Oregon 0 pursuant to an energy cost adjustment mechanism. This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance 0 instead of a debit balance, or vice versa.
287225 287227 287220 287231 287233 287235	425.381 RL - BPA Balance Act - ID 605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL UT Solar Feed-in Tariff - NC 705.521 RL W7 Def NPC - Noncurrent 705.519 RL WA Def NPC - Noncurrent 705.515 RL OR Def NPC - Noncurrent 705.711 RL CA Def NPC - Noncurrent	331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	Regulatory Liability established per Order No. 15-060 in Docket UE-267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorn's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where 0 qualifying customers receive a credit to their bill. This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this 0 contra account is that substantially all Trojan - related costs were disallowed in Washington; Regulatory liability established to record WT bef NPC. Regulatory liability established to record WY Def NPC. Regulatory liability established to record WD Def NPC. Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon 0 pursuant to an energy cost adjustment mechanism. This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance 0 instead of a debit balance, or vice versa. Regulatory liability established to record noncurrent portion of regliability for purchase of California Regulatory insultive stablished to record noncurrent portion of regulatory for sesser result in a credit balance 0 instead of a debit balance, or vice versa.
287225 287227 287230 287231 287233 287233 287235 287237 287238	425.381 RL - BPA Balance Act - ID 605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL UT Solar Feed-in Tariff - NC 705.521 RL WY Def NPC - Noncurrent 705.515 RL OR Def NPC - Noncurrent 705.515 RL OR Def NPC - Noncurrent 705.711 RL CA Def NPC - Noncurrent 705.755 RL - Noncurrent Reclass-Other 705.420 RL - CA GHG Allowance Revenue	331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029 173,514 1,255,621	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029 173,514 1,255,621	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	Regulatory Liability established per Order No. 15-060 in Docket UE-267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorn's system will be required to pay an opt-out charne for up to 5 years. Regulatory liability established as a balancing account for a pase-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where 0 qualifying customers receive a credit to their bill. This account is created to record a contar regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this 0 contra account is that substantially all Trojan - related costs were disallowed in Washington; 0 Regulatory liability established to record UT solar Feed in Tariff. Regulatory liability established to record WT bef NPC. Regulatory liability established to record WT bef NPC. Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon 0 pursuant to an energy cost adjustment mechanism. This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance 0 instead of a debit balance, or vice versa. This account is to reclass the noncurrent portion of regulatory assets result in a credit balance 0 instead of a debit balance, or vice versa. Regulatory liability established to record noncurrent portion of regulatory assets result in a credit balance 0 instead of a debit balance, or vice versa. Regulatory liability established to record noncurrent portion of regulatory assets result in a credit balance 0 instead of a debit balance, or vice versa. Regulatory liability established to record noncurrent portion of regulatory assets result in a credi
287225 287227 287230 287231 287233 287233 287235 287237 287238 287253	425.381 RL - BPA Balance Act - ID 605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL UT Solar Feed-in Tariff - NC 705.521 RL WY Def NPC - Noncurrent 705.519 RL WA Def NPC - Noncurrent 705.515 RL OR Def NPC - Noncurrent 705.711 RL CA Def NPC - Noncurrent 705.755 RL - Noncurrent RL - CA Def NPC - Noncurrent 705.756 RL - Noncurrent Reciass-Other 705.420 RL - CA GHG Allowance Revenue 705.400 Reg Liab - OR Injuries & Damages Reserve	331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029 173,514 1,255,621 2,947,914	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029 173,514 1,255,621 2,947,914	0 0 0 0 0 0 0 0	0	Regulatory Liability established per Order No. 15-060 in Docket UE-267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorn's system will be required to pay an opt-out charne for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where 0 qualifying customers receive a credit to their bill. This account is created to record a contar regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this 0 contra account is that substantially all Trojan - related costs were disallowed in Washington; 0 Regulatory liability established to record UT solar Feed in Tariff. Regulatory liability established to record WT bef NPC. Regulatory liability established to record WT bef NPC. Regulatory liability established to record WT bef NPC. Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon 0 pursuant to an energy cost adjustment mechanism. This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance 0 instead of a debit balance, or vice versa. This account is to reclass the noncurrent portion of regulatory assets result in a credit balance 0 instead of a debit balance, or vice versa. Regulatory liability established to record noncurrent portion of regulatory assets result in a credit balance on intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance on second to the regulatory assets result in a credit balance of a debit balance, or vice versa. Regulatory liability established to record noncurrent portion of regulatory assets result in a credit balance of a recent power of the regulatory
287225 287227 287230 287231 287233 287233 287235 287237 287238 287253 287253	425.381 RL - BPA Balance Act - ID 605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL UT Solar Feed-in Tariff - NC 705.521 RL W7 Def NPC - Noncurrent 705.519 RL WA Def NPC - Noncurrent 705.515 RL OR Def NPC - Noncurrent 705.711 RL CA Def NPC - Noncurrent 705.735 RL - Noncurrent Reclass-Other 705.420 RL - CA GHG Allowance Revenue 705.400 Reg Liab - OR Injuries & Damages Reserve 705.453 Reg Liab - ID Property Insurance Reserve	331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029 173,514 1,255,621 2,947,914 246,666	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029 173,514 1,255,621 2,947,914 246,666	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Regulatory Liability established per Order No. 15-060 in Docket UE-267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where 0 qualifying customers receive a credit to their bill. This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this gontra account is that substantially all Trojan - related costs were disallowed in Washington; 0 rottra account is that substantially all Trojan - related costs were disallowed in Washington; 0 Regulatory liability established to record UT solar Feed in Tariff. Regulatory liability established for record WA Def NPC. Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism. This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets trail in a credit balance of instead of a debit balance, or vice versa. This account is to reclass the noncurrent portion of regulatory assets result in a credit balance of instead of a debit balance, or vice versa. Regulatory liability established to record noncurrent portion of reg liability for purchase of California oreenhouse gas pollution emission allowances. Regulatory liability asset of the regulatory assets for insurance reserves and intervenor fees to liabilities when the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287225 287227 287230 287231 287233 287233 287235 287237 287238 287253	425.381 RL - BPA Balance Act - ID 605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL UT Solar Feed-in Tariff - NC 705.521 RL WY Def NPC - Noncurrent 705.519 RL WA Def NPC - Noncurrent 705.515 RL OR Def NPC - Noncurrent 705.711 RL CA Def NPC - Noncurrent 705.755 RL - Noncurrent RL - CA Def NPC - Noncurrent 705.756 RL - Noncurrent Reciass-Other 705.420 RL - CA GHG Allowance Revenue 705.400 Reg Liab - OR Injuries & Damages Reserve	331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029 173,514 1,255,621 2,947,914	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029 173,514 1,255,621 2,947,914	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	Regulatory Liability established per Order No. 15-060 in Docket UE-267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorn's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where 0 qualifying customers receive a credit to heir bill. This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this 0 contra account is that substantially all Trojan - related costs were disallowed in Washington; 0 Regulatory liability established to record UT solar Feed in Tariff. Regulatory liability established to record WA Def NPC. Regulatory liability established to record WA Def NPC. Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon 0 pursuant to an energy cost adjustment mechanism. This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance 0 instead of a debit balance, or vice versa. This account is to reclass the noncurrent portion of regulatory assets result in a credit balance 0 instead of a debit balance, or vice versa. Regulatory liability established to record noncurrent portion of regulatory assets result in a credit balance 0 instead of a debit balance, or vice versa. Regulatory liability established to record noncurrent portion of regulatory assets result in a credit balance or vice versa. Regulatory liability established to record noncurrent portion of regulatory assets result in a credit balance or vice versa. Regulatory liability established to record the Oregon allocation of storm-related property damage recovere
287225 287227 287230 287231 287233 287235 287235 287237 287238 287253 287258 287258	425.381 RL - BPA Balance Act - ID	331,664 7,769 4,841,255 144,235 6,036,840 3,568,090 207,029 173,514 1,255,621 2,947,914 246,666 618,034 182,821	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029 173,514 1,255,621 2,947,914 246,666 618,034 182,821	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	Regulatory Liability established per Order No. 15-060 in Docket UE-267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorn's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where 0 qualifying customers receive a credit to their bill. This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this 0 contra account is that substantially all Trojan - related costs were disallowed in Washington; 0 Regulatory liability established to record UT solar Feed in Tariff. Regulatory liability established to record WA Def NPC. Regulatory liability established to record WA Def NPC. Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon 0 pursuant to an energy cost adjustment mechanism. This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance 0 instead of a debit balance, or vice versa. This account is to reclass the noncurrent portion of regulatory assets result in a credit balance 0 instead of a debit balance, or vice versa. Regulatory liability established for record noncurrent portion of regulatory assets result in a credit balance 0 instead of a debit balance or vice versa. Regulatory liability setablished for record in noncurrent portion of regulatory assets result in a credit balance or vice versa. Regulatory liability asset lore record the Orgon allocation of injury and damage insurance recovered in excess of insurance claims incurred. Regulatory liability used to record the Udah allocation of storm-related property dam
287225 287227 287230 287231 287233 287233 287235 287237 287238 287237 287238	425.381 RL - BPA Balance Act - ID 605.103 ARO/Regulatory Difference - Trojan - WA 705.531 RL UT Solar Feed-in Tariff - NC 705.521 RL WY Def NPC - Noncurrent 705.515 RL WA Def NPC - Noncurrent 705.515 RL OR Def NPC - Noncurrent 705.711 RL CA Def NPC - Noncurrent 705.755 RL - Noncurrent Reclass-Other 705.420 RL - CA GHG Allowance Revenue 705.400 Reg Liab - OR Injuries & Damages Reserve 705.454 Reg Liab - UT Property Insurance Reserve Reg Liab - UT Property Insurance Reserve	331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029 173,514 1,255,621 2,947,914 246,666 618,034	1,971,636 331,664 7,769 4,841,255 144,235 6,036,640 3,568,090 207,029 173,514 1,255,621 2,947,914 246,666 618,034	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	Regulatory Liability established per Order No. 15-060 in Docket UE-267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and 0 leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where 0 qualifying customers receive a credit to their bill. This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; Regulatory liability established to record UT solar Feed in Tariff. Regulatory liability established to record WA Def NPC. Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism. This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance of instead of a debit balance, or vice versa. This account is to reclass the noncurrent portion of regulatory assets result in a credit balance of instead of a debit balance, or vice versa. Regulatory liability established to record noncurrent portion of regulatory assets result in a credit balance of instead of a debit balance, or vice versa. Regulatory liability established to record noncurrent portion of regulatory assets result in a credit balance of the regulatory assets result in a credit balance. Regulatory liability established to record noncurrent portion of regulatory damage insurance recovered in excess of insurance claims incurred. Regulatory liability sets to record the Woyning allocation of storm-related property damage recovered Regu

						Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference
						between REC revenue included in rates and Utah's allocation of the actual REC revenue received
287271 705.336 RL - Sale of RECs - UT	407,714	407,714	0	()	by the Company.
287272 705.337 RL - Sale of RECs - WY	46,788	46,788				Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
201212 103.331 IXE = Sale 01 NEGS = W1	40,700	40,700		(,	Regulatory Liability established to track the difference between REC revenue included in rates and
287274 705.261 RL - Sale of RECs - OR	31,065	31,065	0			Oregon's allocation of the actual REC revenue received by the Company.
287284 610.147 Reg Liability-Other - Balance Reclass	1,775,948	1,775,948	0)		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287299 705.265 RL - OR Energy Conservation Charge	916,940	916,940	0))	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287304 610.146 OR Reg Asset/Liab Cons	(110,107)	(110,107)				Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
207004 010.140 OKTROG ASSOCIATION OF THE STATE OF THE STA	(110,101)	(110,101)		,	,	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset
287312 105.402 ARO Reg Liabilities	23,158,861	23,158,861	C			retirement obligations.
						Regulatory liability established as a balancing account for a pass-through benefit to Idaho
287316 715.720 Reg Liability - BPA Balancing Account - WA	78,080	78,080				customers from BPA (Bonneville Power Administration) under the Northwest Power Act where
287316 715.720 Reg Liability - BPA Balancing Account - WA	78,080	78,080	U		,	qualifying customers receive a credit to their bill. Regulatory liability established for flow-through accounting of income taxes required by the state of
287374 100.105 Income Tax WA Flow-through	1,394,941	1,394,941	C			Washington on certain non-property related temporary book-tax differences.
287389 610.145 RL- DSM Balance	960,769	960,769	0)		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
						Regulatory liability to record benefits and administrative costs related to the California Alternative
287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	149,487	149,487	C	()	Rate for Energy, or CARE, program. Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
						representing future reclamation costs associated with the decommissioning of the Trojan Nuclear
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,291,592	1,291,592	C			Plant that are in excess of those approved for recovery by regulatory authorities.
						Regulatory liability established to record revenues received from customers which are then granted
287445 610.142 RL - UT Home Energy LifeLine	437,540	437,540	C))	to qualifying low income recipients through bill credits.
287453 610.143 RL - WA Low Energy Program	(441,017)	(441,017)				Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
Edition 110 INC - WA COW Energy Frogram	(441,017)	(441,017)				Regulatory liability established to record revenues received from customers participating in the
						company's Blue Sky renewable energy program, which are then used to purchase renewable
287473 705.270 RL - Blue Sky Program OR	576,854	576,854	C) ()	energy certificates.
						Regulatory liability established to record revenues received from customers participating in the
287474 705.271 RL - Blue Sky Program WA	144 619	144.619				company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
201414 100.211 NE Dide Oxy Flogialii WA	144,019	144,019				Regulatory liability established to record revenues received from customers participating in the
						company's Blue Sky renewable energy program, which are then used to purchase renewable
287475 705.272 RL - Blue Sky Program CA	59,397	59,397	C))	energy certificates.
						Regulatory liability established to record revenues received from customers participating in the
287476 705.273 RL - Blue Sky Program UT	1,752,102	1,752,102				company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
201410 103.213 KE - Bide Sky Frigram 01	1,732,102	1,732,102		'	,	Regulatory liability established to record revenues received from customers participating in the
						company's Blue Sky renewable energy program, which are then used to purchase renewable
287477 705.274 RL - Blue Sky Program ID	30,111	30,111	C))	energy certificates.
						Regulatory liability established to record revenues received from customers participating in the
287478 705.275 RL - Blue Sky Program WY	188,821	188,821				company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
207470 703.273 KE - Bide Sky Frogram WT	100,021	100,021		'	,	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depreciation Decrease - OR	1,951,039	1,951,039	C			due to the implementation of new rates on January 1, 2014.
State Carryforwards						
287280 DTA State Charitable Contribution Limit 287437 DTA Net Operating Loss Carryforward-State	163,970 67,160,666	163,970 67,160,666	0			Charitable contribution carryforward for state income tax purposes. State net operating loss carryforward for income tax purposes.
267437 DTA Net Operating Loss Carrylorward-State	07,100,000	07,100,000	U	,	,	Federal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA Federal Detriment of State NOL	(14,138,174)	(14,138,174)	C			carryforward.
287371 DTA 930.100 Oregon BETC Credits	902,107	902,107	C)		Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain	653,588 146,441	653,588 146,441	0			Oregon state income tax credit carryforward.
287494 DTA Idaho ITC Carryforward	17.327.170	17.327.170				Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287269 DTA Colorado Tax Credit Carryforward	260,437	260,437	Ö			Colorado state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward	271,106	271,106	0)		California state income tax credit carryforward.
Loss Contingencies						
287341 910.530 Injuries & Damages Accrual - Cash Basis	63,013,313	63,013,313	0	()	Accrued liability established as a reserve for anticipated injury and damage expense.
287970 415.815 Insurance Reserve	(28,336,057)	(28,336,057)	0			Insurance reserve established to accrue an estimate of the potential insurance receipts related to claims for injuries & damages expense.
Asset Retirement Obligations	, , , , , ,			,		
287339 105.400 FAS 143 ARO Liability	64,400,058	64,400,058	0) (Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:						
287215 910.936 Realized G/L Trading Sec	43,521	_			42.50	Deferred tax account for difference between recognized vs. realized gains in compensation plan investments.
ZOTZ TO STOUGOU INCOME TO THE UNITY OF CO.	43,521	U			43,52	Regulatory liability used to record the California allocation of storm-related property damage
287754 705.450 Reg Liability - Property Insurance Reserve - CA	115,912	115,912) (recovered in excess of insurance claims incurred.
287100 Valuation Allowance for State Credit DTA	(12,145,909)	(12,145,909)) ()	Valuation allowance against state income tax credits that may not be realized before they expire.
						Accrual for additional remediation and/or clean up costs related to the Klamath dam per the
287179 910.535 Klamath Settlement Obligation	8,113,578	8.113.578				Klamath Settlement.
287181 205.201 Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	0		ó	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
	7.7.7.7.	1				Liability account established to record liquidated damages payable to Peabody Coal due the
287182 505.105 Liquidated Damages - Cholla Unit 4		4,820,466	C) () (announced closure of Cholla Unit 4 in 2020.
	4,820,466	4,020,400				Operating lease liabilities established pursuant to the new leasing accounting standards under AS(
207102 425 160 Legge Lightlifty (Operating Legge)						1042.
287183 425.160 Lease Liability (Operating Lease)	4,820,466 2,673,016	2,673,016	C) (,	Accrued liability established to reserve for accounts receivable for which collection is not expected
287183 425.160 Lease Liability (Operating Lease)	2,673,016	2,673,016	0) (,	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit
287199 220.101 Bad Debt	2,673,016	2,673,016				and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287199 220.101 Bad Debt	2,673,016	2,673,016	0 0 0)	and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book.
287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Receivable Joint Owners	2,673,016 (40,763) 350,057 70,462	2,673,016 (40,763) 350,057 70,462	000000000000000000000000000000000000000			and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners.
287199 220.101 Bad Debt	2,673,016	2,673,016	C C C C			and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Accrued final reclamation expenditures for the Trapper mine.
287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Receivable Joint Owners 287216 605.715 Trapper Mine Contract Obligation	2,673,016 (40,763) 350,057 70,462	2,673,016 (40,763) 350,057 70,462	C C C C C C C C C C C C C C C C C C C			and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners.
287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Receivable Joint Owners 287216 605.715 Trapper Mine Contract Obligation 287219 715.810 Chehalis Mitigation Obligation	2,673,016 (40,763) 350,057 70,462 1,697,901 57,874	2,673,016 (40,763) 350,057 70,462 1,697,901 57,874	C C C C C C C C C C C C C C C C C C C			and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Accrued final reclamation expenditures for the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income lax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other
287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287214 910.245 Cohtra Receivable Joint Owners 287216 605.715 Trapper Mine Contract Obligation	2,673,016 (40,763) 350,057 70,482 1,697,901	2,673,016 (40,763) 350,057 70,462 1,697,901	C C C C C C C C C C C C C C C C C C C			and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Accrued final reclamation expenditures for the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Receivable Joint Owners 287216 605.715 Trapper Mine Contract Obligation 287219 715.810 Chehalis Mitigation Obligation 287240 605.301 Environmental Liability - Regulation	2,673,016 (40,763) 350,037 70,462 1,697,901 57,874	2,673,016 (40,763) 350,057 70,462 1,697,901 57,874 14,385,921	C C C C C C C C C C C C C C C C C C C			and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Accrued final reclamation expenditures for the Trapper mine. Accrued final reclamation expenditures for the Trapper mine. Accrued final reclamation expenditures for the Trapper mine. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and
287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Receivable Joint Owners 287216 605.715 Trapper Mine Contract Obligation 287219 715.810 Chehalis Mitigation Obligation	2,673,016 (40,763) 350,057 70,462 1,697,901 57,874	2,673,016 (40,763) 350,057 70,462 1,697,901 57,874	C C C C C C C C C C C C C C C C C C C			and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Accrued final reclamation expenditures for the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.

-	·					· · · · · · · · · · · · · · · · · · ·
						Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290	425.150 Lewis River- LWD Fund Liab	272,073	272,073	0	0	0 enhancement.
						Accrued liability used to signing bonuses from credit card providers that are deferred until such
						time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to
287297	505.155 Deferred Revenue	3,457	3,457	0	0	0 the credits.
						The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of
287298	205.210 ERC Impairment Reserve	501,567	501,567	0	0	0 emission reduction credit.
287321	100.100 ITC	814,433	814,433	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
						Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over
287337	715.105 MCI F.O.G. Wire Lease	137.426	137.426	0	0	0 the annual service agreement period.
						Accrued liability for refundable cash deposits received from customers who wish to reserve
						transmission line services. These deposits are fully refundable. The deposits are recognized as
287338	415.110 Transmission Service Deposit	165.361	0	165.361	0	o income when the service contract is fulfilled.
				,		Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340	220,100 Bad Debts Allowance - Cash Basis	4.598.991	4.598.991	0	0	0
287354	505.150 Miscellaneous Current & Accrued Liability	638,793	638,793	0	Ŏ	0 Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215 Unearned Joint Use Pole Contract Revenue	735,742	735,742	0	0	Accrued liability for prepaid rents on company owned utility poles.
						Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391	425.320 N Umpqua Settlement Agreement	5 526 104	5.526.104	0	0	0 enhancement
201001	425.526 N Gripqua detitement Agreement	0,020,104	0,020,104	Ů		Accrued liability associated with the acceptance of the Bear River FERC license for various
287392	425.120 Bear River Settlement Agreement	4.112.909	4.112.909	0	0	0 settlement obligations.
201002	425.120 Boar tiver detailment Agreement	4,112,303	4,112,303	Ů		Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp wil
287393	425.110 Tenant Lease Allowances	22.911	22 911	0	0	0 be amortized as expenses are incurred.
287415	725.100 M&S Inventory Write-off	449.676	449 676	0		Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710 Reverse Accrued Final Reclamation	655.590	655.590	0		O Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125 Accrued Royalties	3.530.502	3.530.502	0		O Accrued liability for royalty payments to the Mineral Management Service on coal production.
201430	505.125 Accided Noyaldes	3,330,302	3,330,302	U		Deferred tax account represents the difference between book income capitalized to inventory and
287482	205.025 Fuel Cost Adjustment	1.653.301	1.653.301	0	0	0 taxable income from Bridger coal.
287807	Non-curr def fed tax cor ben of int	295.790	295.790	0	0	0 Non-current federal benefit of interest on corrections.
287817	Non-curr der led tax cor ben of int Non-curr def fed unc tax pos ben of int	(10.285)	(10,285)	0	U	Non-current federal benefit of interest on corrections.
287817	Non-curr der red unc tax pos ben of int	(10,285)	(10,285)	0	0	Non-current rederal benefit of interest on uncertain positions. Non-current state benefit of interest on corrections.
287837		(2.221)	(2.221)	0	<u> </u>	Non-current state benefit of interest on corrections. Non-current state benefit of interest on uncertain positions.
Rounding	Non-curr def sta unc tax pos ben of int	(2,221)	(2,221)	U	U	Union-current state benefit of interest on uncertain positions.
		777,003,313	745,994,607	165,361	U	30.843.345
Subtotal -				105,301	U	0,043,043
	B 109 Above if not separately removed	(58,730,205)	(58,730,205)	0	U	
	B 106 Above if not separately removed	2,340,890	0	0	0	2,340,890
Total		833,392,628	804,724,812	165,361	0	28,502,455

- Instructions for Account 190:

 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to 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

A	В	C Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(152,581,995)	(152,581,995)	0		(Depreciation on pollution control facilities.
Rounding	0	0	0	0	0	
Subtotal - p275	(152,581,995)	(152,581,995)	0	0	0	
Less FASB 109 Above if not separately removed	0	0	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(152,581,995)	(152,581,995)	0	0	0	

- 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
- 4. ADIT inclins related to labor alon to inclosing a go are included in Column 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	${f G}$
		Gas, Prod,				
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 282						
						Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code
287605 105.147 §1031 Exchange	(111,999)	(111,999)	0	0		0 Section 1031, otherwise knows as a "like-kind exchange."
287599 105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,267,298)	(4,267,298)	0	0		0 Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
						Book-tax difference for the capitalization and depreciation of legal fees associated with the re-
287766 610.101 Amortization NOPAs 99-00 RAR	46,214	46,214	0	0		0 licensing of specific hydro generation facilities.

287610	105.403	ARO Removal Costs	(25,568,359)	(25,568,359)	0	0	C	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	201,983,790	201,983,790	0	0	(Book-tax basis difference for the capitalization of interest for income tax purposes. Book-tax basis difference for the capitalization of interest for income tax purposes specifically
287704	105 142	Basis Intangible Difference	(928,644)	0	0	(928,644)		
287605	105.143	Book Depreciation	2.889.388.103	2.889.388.103	0	(920,044)		related to hydro-relicensing costs transferred to plant-in-service. Book-tax difference for book depreciation.
287605		Book Fixed Asset Gain/Loss	14.527.147	14.527.147	0	0		Book-tax difference related to land sales.
201000	100.110	BOOK FIROU FLOOR GUITIFEOOD	11,021,111	11,021,111				Book-tax basis difference related to test energy revenues which are received/earned for power
287605	105,146	Capitalization of Test Energy	5,063,745	5,063,745	0	0	0	produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(21,919,053)	(21,919,053)	0	0	(Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	25,858,104	25,858,104	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
		<u> </u>						Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	(
287605		Direct Assignment: Transmission Fixed Assets	0	771,672,111	(771,672,111)	0		PowerTax Report #257: Transmission Book Allocation Group.
287605		Direct Assignment: Intangible Fixed Assets	0	32,883,039	0	0	(32,883,039)	PowerTax Report #257: Intangible Book Allocation Group.
287605		Direct Assignment: General Fixed Assets	0	114,761,204	0	0	(114,761,204)	PowerTax Report #257: General Book Allocation Group.
								Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287605	105.153	Contract Liability Basis Adj - Chehalis	(57,874)	(57,874)	0	0	0	tax purposes.
								Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(117,740)	(117,740)	0	0		
287605	105.130	Contribution in Aid of Construction	300,447,999	300,447,999	0	0	0	Book-tax basis difference related to contributions in aid of construction.
						_	_	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
287605	105.175	Cost of Removal	(228,434,159)	(228,434,159)	0	0	(book purposes and are deductible for income tax purposes in the year paid and incurred.
								PacifiCorp will open a customer work order for construction of a capital project and capitalize
								various costs incurred on these utility-related projects (i.e., generation facilities, transmission and
								distribution facilities, mining operations and corporate operations) for book purposes. Projects with
								less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects
007004	445.000	OMID December	0.000.100	0.000.100				with capitalized costs are analyzed for potential recovery. For the amounts not expected to be
287224	145.030	CWIP Reserve	2,290,138	2,290,138	0	0		recovered, a reserve is established. CWIP Reserve.
								Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
287605	10E 141	Debt AFUDC	(183,760,341)	(183,760,341)	0	0		purposes, and the Internal Revenue Code requires a different formula related to the capitalization
201005	105.141	DEDICAL ODG	(163,760,341)	(103,700,341)	0	0		interest on debt. Deferred tax balance associated with the protected property-related excess deferred income tax
0075	405	E#						
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(3,285,976)	(3,285,976)	0	0	C	balances for PMI's portion of Bridger Coal Company's fixed assets.
								Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
								that have been previously been paid by customers at a tax rate higher than the current tax rate and
								are probable of being refunded as the temporary book-tax differences reverse and the amount of
								tax benefits associated with fixed assets that have previously been flowed through to customers
						_	_	and are probable of recovery as the temporary book-tax differences reverse and result in higher
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(47,942,614)	(47,942,614)	0	0	(taxable income as compared to book income.
								Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
	405 400	E 1 AE100	/ 10 / 000 TOO					purposes, and the Internal Revenue Code requires a different formula related to the capitalization
287605	105.139	Equity AFUDC	(121,923,733)	(121,923,733)	0	0	(interest on debt.
007000	105.010		(0.070.500)	(0.070.500)				PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928		Hydro Relicensing Obligation	(3,372,503)	(3,372,503)	0	0	(North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation Tax Fixed Asset Gain/Loss	(5,010,657,579)	(5,010,657,579)	0	0		Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(92,042,835)	(92,042,835)	U	U		book-tax difference related to the disposition of capital assets.
287605	10E 120	Fixed Assets - State Modifications	19,536,031	0	0	19,536,031		Tax adjustment to account for the difference between federal and state depreciation methodologies
201003	103.125	Tixed Assets - State Woullications	19,000,001	U	U	19,000,001		primarily resulting from states that have not adopted bonus depreciation. Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible.
287605	105 148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0		in the period paid and incurred for income tax purposes.
287929		Non-ARO Removal Costs	(253.754.340)	(253,754,340)	0	0		Regulatory liability related to removal costs.
201323	100.400	Non-Parto removal dosts	(200,704,040)	(200,104,040)	•	•		PP&E book to tax differences for which the accumulated deferred income tax liability is expected to
286605	105 136	PP&E FIN 48 Balances	(383,923)	(383,923)	0	0	(be reversed upon audit by the Internal Revenue Service.
200000	100.100	Tractin to balance	(000,020)	(000,020)	•	•	`	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
								developed software which are deductible in the period paid and incurred for income tax purposes.
287605	320,210	R & E - Sec.174 Deduction	(7.719.946)	(7.719.946)	0	0	(These costs are capitalized for book purposes.
_0.000			(1,1.10,040)	(7,7.10,040)	·			These costs are capitalized for book purposes. Regulatory asset established to account for the cumulative GAAP to FERC timing difference in
								depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight lin
								over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of
								the lease payment less accrued lease interest.
286914	415.525	RA - Lease Depreciation - Timing Difference	(241,671)	(241,671)	0	0	0	1 /
								PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
								(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore
287605	100.110	RA- Solar ITC Basis Adj Fixed Assets	(281,955)	(281,955)	0	0		creating basis differences between book basis and tax basis for the solar arrays.
			, ,					Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	180,057	0	0	0	180,057	income tax normalization rules.
								Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605	105.160	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	4,087,239	0	4,087,239	0	(income tax normalization rules.
								Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605	105.131	Reclass to Pollution Control Facilities Depreciation	152,581,995	152,581,995	0	0	(account 281.
								Book-tax basis difference related to relocation reimbursements, which depending on whether or no
								the benefit of the relocation is for the benefit of the general public may or may not be taxable and
287605	105.140	Reimbursements	23,192,964	23,192,964	0	0		depreciable for income tax purposes.
								Book-tax basis difference for expenditures which are capitalized and depreciation for book purpose
287605	105.122	Repairs Deduction	(456,564,700)	(456,564,700)	0	0		and for income tax purposes are deductible in the period they are paid and incurred.
								This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's
								decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0		order/stipulation (Docket PAC-E-13-04).
								Regulatory liability established to account for the deferral of protected property-related EDIT for
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	3,285,976	3,285,976	0	0		PMI's portion of Bridger Coal Company fixed assets
								Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
								that have been previously been paid by customers at a tax rate higher than the current tax rate and
287187		RL - Effects of Ratemaking - Fixed Assets	(190,868,502)	(190,868,502)	0	0		are probable of being refunded as the temporary book-tax differences reverse and the amount of
287313	105.450	RL - Non-ARO Liability	253,754,340	253,754,340	0	0	(Regulatory liability related to removal costs.
								Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915	425.155	ROU Asset (Operating Lease)	(2,685,664)	(2,685,664)	0	0	(842.

287605	105 122	Sec. 481a Adjustment - Repair Deduction	(157.570.922)	(157.570.922)	0			Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
207003	103.123	Sec. 48 la Adjustilient - Nepali Deduction	(137,370,922)	(137,370,922)	U	U		The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
								arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
287605	105.116	Solar ITC Basis Adjustment	(23,245)	(23.245)	0	0		between book basis and tax basis for the solar arrays.
			()	(==)=/		-		Book-tax difference related to different methods for computing deductible periodic depletion for
287771	110.205	Tax Depletion-SRC	139,294	139,294	0	0		book and tax purposes.
		·						Book-tax difference related to relicensing cost for Klamath Dam.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	
	Rounding	*	12	12	0	0	0	
Subtotal - p2	75		(2,908,481,325)	(2,012,039,654)	(767,584,872)	18,607,387	(147,464,186)	
Less FASB 109 Above if not separately removed		(187,582,526)	(187,582,526)	0	0	0		
	06 Above if	not separately removed	0	0	0	0	0	
Total			(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	

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 babor and not in Columns C & D are included in Column E

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in 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 28							
	Regulatory Assets						
287849	415.424 Contra RA - Deer Creek Abandonment	29,360,874	29,360,874	0	0)	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411 Contra RA - Deer Creek Abandonment - CA	635,747	635,747	0	0)	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412 Contra RA - Deer Creek Abandonment - ID	610,197	610,197	0	0)	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413 Contra RA - Deer Creek Abandonment - OR	2,768,116	2,768,116	0	0)	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414 Contra RA - Deer Creek Abandonment - UT	227,086	227,086	U	0)	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415 Contra RA - Deer Creek Abandonment - WA	2,521,714	2,521,714	0	0)	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416 Contra RA - Deer Creek Abandonment - WY	812,598	812,598	0	0)	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
007050	45.65						Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
287850	415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	U	0)	pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
							Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the
007055	445 404 Contra DA LIMIMA Danaira IMA	1,990,706	4 000 700				UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855	415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	U	0)	0 disposition.
286925	415.728 Contra RA - Cholla U4 Closure OR	186.067	186.067				Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286925	415.728 Contra RA - Cholia U4 Closure OR	186,067	180,067	U	U)	O Cholla U4 Regulatory asset - OR.
286926	415.729 Contra RA - Cholla U4 Closure UT	314.591	314.591				Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
200920	415.729 Conta RA - Choia 04 Closure 01	314,591	314,591		U	,	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
000004	A45 704 Contro DA Challe HA Classes WA/FFDC	550,000	FF0 000				O Cholla U4 Regulatory asset - WA/FERC.
286921	415.731 Contra RA - Cholla U4 Closure WA/FERC	556,306	556,306	U	U)	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286927	415.730 Contra RA - Cholla U4 Closure WY	104.574	104 574				O Cholla U4 Regulatory asset - WY.
286927	415.730 Contra RA - Cholia U4 Closure WY	104,574	104,574	U	U)	Regulatory asset established for the State of Oregon's undepreciated NBV for old meters replaced
286930	415.426 RA - 2020 GRC - Meters Replaced by AMI - OR	(3.964.990)	(3.964.990)				by AMI to be amortized over 10 years.
200930	415.426 RA - 2020 GRC - Meters Replaced by Alwi - OK	(3,964,990)	(3,964,990)	U	U	,	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642	105.401 RA - ARO	(61,990,559)	(61,990,559)				Oretirement obligations.
201042	103.901 NA - ANO	(01,990,339)	(01,550,555)		U		Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying
							customers, such as those who meet specified reductions in energy use during peak hours, are
287911	415.699 RA - BPA Balancing Account - OR	(1.919.561)	(1.919.561)	0	0		orewarded with a credit to their bill. Moved from 2014 account 137332.
20/911	415.099 IN - BPA Balancing Account - OK	(1,919,301)	(1,515,301)		U		Balancing account to record the program costs for the conversion of master metered mobile home
287997	415.862 RA - CA Mobile Home Park Conversion	(54 489)	(54 489)	0	0		Oparks to direct utility service.
201991	415.002 NA - CA Mobile Florine Park Conversion	(34,403)	(54,403)		U		Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287994	415.929 RA - Carbon Decommissioning - CA	(177,176)	(177,176)	0	0		Oldirected in the California general rate order/stipulation.
201334	410.323 TV4 - Oarbott Decommissioning - OA	(117,110)	(111,110)		•	,	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
287935	415.936 RA - Carbon Plant Decomm/Inventory	(474.855)	(474.855)	0	0		Olinventory from decommissioning
201000	The state of the s	(111,000)	(11 1,000)				Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and
286901	415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0		0 sales proceeds of inventory from decommissioning.
	,	,		•			Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and
286900	415.937 RA - Carbon Plant Decomm/Inventory - WA	68.301	68.301	0	0		0 sales proceeds of inventory from decommissioning.
	,	33,000		•			Regulatory asset established to record WY's share of the deferral of Carbon Plant's write off and
286899	415.939 RA - Carbon Plant Decomm/Inventory - WY	128,650	128,650	0	0		0 sales proceeds of inventory from decommissioning.
		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		-	-		Regulatory asset established to account for the estimate of recoverable amounts of depreciation
286931	415.724 RA - Cholla U4 - Tax Flowthrough	(232,431)	(232,431)	0	0		0 flowthrough related to the Cholla U4 closure.
		1	(,,	•			Regulatory asset established to account for the estimate of recoverable amounts related to the
286920	415.725 RA - Cholla U4 Closure	(5.207.322)	(5.207.322)	0	0		0 Cholla U4 closure.
		()	(-)/	•			Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286896	415.734 RA - Cholla Unrecovered Plant -CA	(1,113,454)	(1,113,454)	0	0		0
286898	415.736 RA - Cholla Unrecovered Plant -WY	(10,303,892)	(10,303,892)	0	0)	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
		(10)000	, -,,,	•	•		Regulatory asset established to account for the deferral of costs related to the Oregon Community
286913	415.720 RA - Community Solar - OR	(340,216)	(340,216)	0	0		O Solar Program.
287781	415.870 RA - Deferred Excess NPC - CA - Noncurrent	(990,324)	(990,324)	0	0)	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
		((,,,,	-			Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho
287596	415.892 RA - Deferred Excess NPC - ID - Noncurrent	(5.852.410)	(5.852.410)	0	0		0 pursuant to an energy cost adjustment mechanism.
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				** **

287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent	(384,610)	(384,610)	0		0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
	(12,72.2)	(22,72,27				Regulatory asset established for noncurrent portion of recoverable net power costs in Utah
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(10,160,893)	(10,160,893)	0		o o	pursuant to an energy cost adjustment clause.
	(1,704,435)	(1,704,435)				Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent		(1,704,435)	U		J u	pursuant to a power costs adjustment mechanism. Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	173,514	173,514	0	(0	request for proposal for new generation. Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(9,355)	(9,355)	0		o o	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
	(37.374)	(37.374)				Regulatory asset/liability established to record funding for qualifying intervenors that are collected
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(37,374)	(37,374)	0	(0	from customers through California rates. Regulatory asset/liability established to record funding for qualifying intervenors that are collected
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(25,410)	(25,410)	0	(0	from customers through Idaho rates. Regulatory asset/liability established to record funding for qualifying intervenors that are collected
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(518,986)	(518,986)	0	(0	from customers through Oregon rates.
287861 415.857 RA - Deferred Overburden Costs - ID	(124,318)	(124,318)				Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
						Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868 415.858 RA - Deferred Overburden Costs - WY	(349,800)	(349,800)	0	(0	regulatory order. Regulatory asset established to record costs incurred for demand side management which are
						amortized according to guidelines established by each state regulatory jurisdiction.
287614 430.100 RA - Demand Side Management - Noncurrent	(47,254,175)	(47,254,175)	0	(
	1	, , , , ,				Regulatory asset established to record Idaho's share of the deferral of increased depreciation due
287981 415.920 RA - Depreciation Increase - Idaho	37,005	37,005	0	(0	to the implementation of new rates on January 1, 2014. Regulatory asset established to record Utah's share of the deferral of increased depreciation due
287982 415.921 RA - Depreciation Increase - Utah	(330,555)	(330,555)	0	(0	to the implementation of new rates on January 1, 2014.
287983 415.922 RA - Depreciation Increase - Wyoming	(1.141.557)	(1.141.557)	0			Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576 430.110 RA - DSM Balance Reclass	(960,769)	(960,769)	0			Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	152,215	152,215	0			Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
	,					In December 2014, abandonment costs were recorded in connection with the anticipated closure of
287840 415.410 RA - Energy West Mining	(68,829,223)	(68,829,223)	0			the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
						Regulatory asset established to record costs incurred for environmental clean-up, which are
287634 415.300 RA - Environmental Costs	(22,424,137)	(22,424,137)	0	(0	amortized over a ten-year period for state regulatory purposes. Regulatory liability established for the portion of environmental remediation costs for which the
287591 415.301 RA - Environmental Costs - WA	567,207	567,207	0	(0	state of Washington does not allow deferred treatment.
287738 320.270 RA - FAS 158 Pension Liability	(105,617,137)	(105,617,137)	0	(0	Regulatory asset established to track the recoverable expenses associated with pension liability. Regulatory asset established to track the recoverable expenses associated with post-retirement
287739 320.280 RA - FAS 158 Post Retirement Liability	504,200	504,200	0	(0	benefits liability.
286917 415.260 RA - Fire Risk Mitigation - CA	(3,396,997)	(3,396,997)	0			Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
·		,				Regulatory asset established to record the purchase of California greenhouse gas pollution
286933 415.655 RA - GHG Allocation - CA - Noncurrent	(390,628)	(390,628)	0	(0	emission allowances . Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597 415.703 RA - Goodnoe Hills Settlement - WY	(67,920)	(67,920)	0	· ·	0	sustained at the Goodnoe Hills generating plant.
286905 415.530 RA - ID 2017 Protocol - MSP Deferral 287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(73,760) (2,006,416)	(73,760)	0		0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018. The book-tax difference resulting from this regulatory asset.
						Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571 415.702 RA - Lake Side Settlement - WY	(179,752)	(179,752)	0	(0	sustained at the Lake Side generating plant. Regulatory asset established to record Wyoming's share of liquidating damages on outages at
						Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the
287903 415.879 RA - Liquidation Damages - N2 - WY	(18,243)	(18,243)	0	(0	2013 Energy Cost Adjustment Mechanism (ECAM). SAP account used for financial statement presentation purposes to reclass the current and
						noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result
287977 415.885 RA - Noncurrent Reclass - Other 287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(173,514) (472,387)	(173,514) (472,387)	0		0 0	in a credit balance. Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
	(000.074)	, , ,				Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon
286910 415.200 RA - OR Transportation Electrification Pilot	(608,674)	(608,674)	U		0	transportation electrification pilot programs. Regulatory asset account established to record the difference between the amount of Oregon
286933 415.645 RA - Oregon OCAT Expense Deferral	(315,433)	(315,433)	0	(0	Corporate Activity Tax incurred and the amount already recovered from customers.
287942 430.112 RA - Other - Balance Reclass	(1,775,948)	(1,775,948)	0	(0	Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
286928 415.833 RA - Pension Settlement - CA	(119,548)	(119,548)	0		0	Regulatory asset established to recover California's portion of a pension settlement that occurred in 2018.
		, , ,				Regulatory asset established to recover Washington's portion of a pension settlement that occurred
287583 415.826 RA - Pension Settlement - WA 287972 320.285 RA - Post Employment Costs	(330,936) 959,580	(330,936)	0		959,580	in 2018. Regulatory asset established as an offset to the increase in post-employment obligations.
	(022.400)	(022.400)				Asset accrued for required debt, amortized for book purposes over the remaining life of the original
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(833,168)	(833,168)	0		0	issuance, or over the life of the new issuance if the original issuance was refinanced. Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating
						facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was
287864 415.852 RA - Powerdale Decommissioning - ID	(1,984)	(1,984)	0	(0	severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287858 415.676 RA - Preferred Stock Redemption - WY	(22,435)	(22,435)	0			Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(65,102)	(65,102)	0		0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's
287601 415.677 RA - Preferred Stock Redemption Loss - WA	(10,369)	(10,369)	0		0	Reg Asset established to record Washington's portion of stock redemption costs. Regulatory asset established to capture the noncurrent portion of the difference between renewable
						energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(160,282)	(160,282)	0	(0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon
287871 415.866 RA - Solar Feed-in Tariff Deferral - OR - Noncurrent	(1,405,757)	(1,405,757)	0	(0	Regulatory asset established no the horizontent portion of costs incurred with an oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established for the UT Solar incentive program costs.
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(4,249,328)	(4,249,328)	0	(0	Regulatory asset established for the UT Solar incentive program costs.

287939 415.115 RA - Utah STEP Pilot Pr 287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol. 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other 287661 425.360 Hermiston Swap 287569 720.805 FAS 158 Funded Pensic 286909 720.815 FAS 158 Post-Retirement 286918 210.175 Prepaid - FSA O&M - Es 286919 210.170 Prepaid - FSA O&M - Es 287909 210.180 Prepaid Aircraft Mainten 287665 210.130 Prepaid Taxes - ID PUC 287665 210.130 Prepaid Taxes - Propert 287664 210.200 Prepaid Taxes - Propert 287664 210.200 Prepaid Taxes - Propert 287664 210.120 Prepaid Taxes - Propert 287665 210.130 Rogue River-Habitat Ent 287700 120.205 Trapper Mining Stock Be 287899 910.935 Def Comp Mark to Mark 287915 910.937 LTIP Mark to Mkt Gain/L 287965 415.836 Current Asset Frozen M 287492	e Reserve - OR ad Gain/Loss dion Asset ent Asset ast West ees mance C JC rty Tax FIN 48 JC Inhance Basis ket Gain/Loss - Income Statement Lloss WTM Credits - Non-Cash	(3,384,516) (4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004) (457,294) (69,425) (79,151) (49,913) (54,048) (88,939) (293,384) (5,115,741) (137,093) (73,388) (1,135,743) (369,250) (716,704) (2,729,473) (3,07,53) (365,071,741) (91,924) (93,9817)	0 0 (2,729,473) (30,753) (31) (356,437,832) (91,924)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	To record unrealized gains/losses from the long term incentive plan. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol- 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other 287661 425.360 Hermiston Swap 287661 425.360 Hermiston Swap 287669 720.805 FAS 158 Funded Pensic 286909 720.805 FAS 158 Funded Pensic 286919 210.175 Prepaid - FSA O&M - E 286919 210.170 Prepaid - FSA O&M - W 287669 210.180 Prepaid Aircraft Mainten 287909 210.195 Prepaid Surveyt Bond 287665 210.130 Prepaid Taxes - ID PUC 287664 210.200 Prepaid Taxes - Propert 286908 210.201 Prepaid Taxes - Propert 287664 210.100 Prepaid Taxes - Propert 287664 210.100 Prepaid Taxes - Propert 287664 210.100 Prepaid Taxes - Topert 287664 10.100 Prepaid Taxes - Topert 287665 10.130 Rogue River-Habitat Enl 287770 120.205 Trapper Mining Stock Ba 287899 910.935 Def Comp Mark to Mark 287915 910.937 LTIP Mark to Mkt Gain/L 287965 415.836 Current Asset Frozen M 287695 415.836 Current Asset Frozen M 287695 10.100 PREPAIR TOPE MARK TO Mark 287965 10.100 PREPAIR TOPE MARK TO MARK 287915 910.937 LTIP Mark to Mkt Gain/L 287965 415.836 Current Asset Frozen M 287695 10.100 PREPAIR Toper Mining Stock Ba 287895 910.937 LTIP Mark to Mkt Gain/L 287985 10.9860 PREPAIR TOPE MARK TO MARK 287915 910.937 LTIP Mark to Mkt Gain/L 287985 10.100 PREPAIR TOPE MARK TO MARK 287915 910.937 LTIP Mark to Mkt Gain/L 287985 10.100 PREPAIR TOPE MARK	e Reserve - OR ad Gain/Loss dion Asset ent Asset ast West ees mance C JC rty Tax FIN 48 JC Inhance Basis ket Gain/Loss - Income Statement Lloss WTM Credits - Non-Cash	(657,828) (4,088,908) (10,423,467) (657,828) (2,0443,357) (4,205,004) (457,294) (69,425) (79,151) (49,913) (54,048) (88,939) (293,384) (5,115,741) (3,391,794) (764,742) (137,093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (71,7093) (309,250) (71,7093) (309,250) (71,7093) (309,250) (71,7093) (309,250) (71,7093) (309,250) (71,7093) (309,250) (71,7093) (309,250) (71,7093)	(4,088,908) (4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004) (457,294) (69,425) (79,151) (49,913) (54,048) (88,939) (293,384) 0 0 (764,742) (137,093) (73,388) (1,135,743)	0	(3,391,794) 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	enerating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. Represents the funded pension asset under FAS 158. The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158. Prepald account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities. Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities. Prepaid account established to record prepaid surety bond costs that will be amortized ratably over the period of roprepaid membership fees, amortized for book purposes over a period of 12 months or less. Regulatory asset established for prepaid aircraft maintenance costs. Prepaid account established be prepaid water rights and water fees. Moved from 2014 account 137511. Accrued f
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - W2 2017 Protocol- 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other 287661 425.360 Hermiston Swap 287669 720.805 FAS 158 Funded Pensic 286909 720.815 FAS 158 Post-Retirement 286918 210.175 Prepaid – FSA O&M - EW 287669 210.180 Prepaid FSA O&M - W 287669 210.180 Prepaid Membership Fe 287909 210.195 Prepaid Taxes - ID PUC 287665 210.130 Prepaid Taxes - Propert 287662 210.100 Prepaid Taxes - Propert 287664 210.200 Prepaid Taxes - Propert 287664 210.120 Prepaid Taxes	e Reserve - OR ad Gain/Loss dion Asset ent Asset East West dees mance C C JC try Tax FIN 48 JC Inhance lassis whete Gain/Loss - Income Statement Loss MTM	(4,088,908) (4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004) (457,294) (69,425) (79,151) (49,913) (54,048) (86,939) (293,384) (5,115,741) (764,742) (137,093) (73,388) (1,135,743) (369,250) (716,704) (2,729,473) (30,753) (30,753)	(4,088,908) (4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004) (457,294) (69,425) (79,151) (49,913) (54,048) (293,384) 0 0 (764,742) (137,093) (73,388) (1,135,743)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(3,391,794) 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	enerating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. Represents the funded pension asset under FAS 158. The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158. Prepald account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities. Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities. Prepaid account established to record prepaid surety bond costs that will be amortized ratably over the period of roprepaid membership fees, amortized for book purposes over a period of 12 months or less. Regulatory asset established for prepaid aircraft maintenance costs. Prepaid account established be prepaid water rights and water fees. Moved from 2014 account 137511. Accrued f
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287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other FAS 158 Funded Pensic 287661 425.360 Hermiston Swap 287699 720.805 FAS 158 Funded Pensic 286909 720.815 FAS 158 Post-Retirement 286918 210.175 Prepaid - FSA O&M - Es	e Reserve - OR ed Gain/Loss sion Asset ent Asset East	(4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004)	(4.088,908) (10.423,467) (657,828) (2.045,357) (4.205,004)	0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. Represents the funded pension asset under FAS 158. The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158. Prepald account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other Hermiston Swap 287669 720.805 FAS 158 Funded Pensic 286909 720.815 FAS 158 Post-Retirement	e Reserve - OR ed Gain/Loss iion Asset ent Asset	(4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004)	(4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004)	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0	nemerating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by Pacificorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. Represents the funded pension asset under FAS 158. The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158. Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other Hermiston Swap 287661 425.360 Hermiston Swap 287699 720.805 FAS 158 Funded Pensic 286909 720.815 FAS 158 Post-Retirement	e Reserve - OR ed Gain/Loss iion Asset ent Asset	(4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004)	(4,088,908) (10,423,467) (657,828) (2,045,357) (4,205,004)	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. Represents the funded pension asset under FAS 158. Prepal daccount established to record prepaid operating and maintenance advance payments for
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other 425.960 Hermiston Swap 287569 720.805 FAS 158 Funded Pensic	e Reserve - OR ed Gain/Loss ion Asset	(4,088,908) (10,423,467) (657,828) (2,045,357)	(4,088,908) (10,423,467) (657,828) (2,045,357)	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant. Represents the funded other Post-Employment Benefit Obligations (OPEB) asset, excluding
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other 287661 425.360 Hermiston Swap	e Reserve - OR ed Gain/Loss	(4,088,908) (10,423,467) (657,828)	(4,088,908) (10,423,467) (657,828)	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Ulah carrying charges to be recovered on Ulah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM FERC 283 - Other 287661 425.360 Hermiston Swap	e Reserve - OR ed Gain/Loss	(4,088,908) (10,423,467) (657,828)	(4,088,908) (10,423,467) (657,828)	0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being semortized over the remaining life of the plant.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized	e Reserve - OR	0 (3,384,516) (4,088,908)	(3,384,516) (4,088,908)	0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative. Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized 287886 415.837 RA - Frozen MTM	e Reserve - OR	0 (3,384,516) (4,088,908)	(3,384,516) (4,088,908)	0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory asset established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance 287649 730.170 RA - FAS133 Unrealized	e Reserve - OR	0 (3,384,516) (4,088,908)	(3,384,516) (4,088,908)	0 0 0 0	0 0 0 0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes. Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance	e Reserve - OR	(3,384,516)	(3,384,516)	0 0 0	0 0 0 0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory asset established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se 287917 705.451 RL - Property Insurance	e Reserve - OR	(3,384,516)	(3,384,516)	0 0	0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se		0	0	0 0	0 0 0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se 287933 320.282 RA - Post Retirement Se		0	0	0 0	0 0 0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss. Regulatory isolatily tayed for record the Oregon allocation of storm-related property damage
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se	Pettlement Loss CC - UT	0	(684,959)	0	0 0	0	nemerating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol 287848 320.281 RA - Post Retirement Se		(22.,000)	(684,959)	0	0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me 286907 415.532 RA - WY 2017 Protocol			(684,959)	0	0		generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me	Settlement Loss	(684,959)	1	0	0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
287639 415.510 RA - WA Colstrip #3 286904 415.520 RA - WA Decoupling Me	i - MSP Deferral	(983,464)	(983,464)		0	0	generating plant. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017
287639 415.510 RA - WA Colstrip #3	Contamon	(1,204,592)	(1,204,392)	U	0	0	generating plant.
	- Inchanism	(1.254.592)	(1,254,592)	0	U	0	generating plant.
287939 415.115 RA - Utah STEP Pilot Pr		(1,077)	(1,077)	0	0	U	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrin #3
	rogram Balance Account	4,249,328	4,249,328	0	0		
	December Belleves Assessed						. , , ,
							Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287906 415.863 RA - UT Subscriber Sola	lar Program	(477,156)	(477,156)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program. To record a regulatory asset balancing account for the costs and collections of the Utah
287899 415.878 RA - UT Liquidation Dan	ımages	(111,869)	(111,869)	0	0	0	Bridger Unit4, Naughton Unit 1 and Unit 2.
286912 415.431 RA - Transportation Elec	ectrification Pilot - WA	(54,461)	(54,461)	0	0	0	transportation electrification pilot programs. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
				Ů	0		Pilot Program approved in September 2018 to record costs and collect fees connected to
286911 415.430 RA - Transportation Elec	ectrification Pilot - CA	76,022	76,022	0	0	n	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
287960 415.855 RA - Storm Damage Det	eferral - CA	(63,215)	(63,215)	0	0	0	recover \$545,000 of costs recorded related to a storm in California.
		, , ,	1 1				Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to
287927 100.110 RA - Solar ITC Basis Ad	diustment - Gross Un	(91,924)	(91,924)	U	U		ior tractumerende.
				0	0	0	between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.

Instructions for Account 283:

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

- ADIT items related only to Transmission are directly assigned to Column D
 ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to abor and not in Columns C & D are included in Column E
 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

			G	Sas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
4	ADIT-282	Sch. 282 Below	(0.000.045.770)	(4 007 070 540)	(000 070 470)	40.040.700	(440,407,050)	
			(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	
2	ADIT-281	Sch. 281 Below	(143,583,856)	(143,583,856)	0	0	0	
3	ADIT-283	Sch. 283 Below	(382,442,919)	(347,237,015)	0	(8,687,026)	564,847	
4	ADIT-190	Sch. 190 Below	760,699,650	734,406,559	561,449	0	25,731,642	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,629,242,901)	(1,684,093,852)	(806,117,724)	7,923,760	(119,871,361)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.0164%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		_	(806,117,724)	2,299,193	(11,012,015)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E	≣)				_	(814,830,546)
9	Beginning of Year Total (Attachment 1)				(767,419,511)	2,930,617	(10,940,061)	(775,428,955)
10	Appendix A, line 33 input	Line 8 for Projection a	and average of Lines 8 & 9	for True-Up			, ,	(795,129,751)

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		

00000.07.2		A	B Total	C Gas, Prod, Dist Or Other	D Transmission	E Plant	F Labor	G
Description		Form 1 Reference	Company	Related	Related	Related	Related	Justification
Account 190								
Employee Ber	enefits							
								Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020
		ccrued Payroll Taxes	3,085,569	0	0	0		CARES Act Section 2302.
287220	720.560 P	ension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
								Accrued liability for the long-term portion of the BHE incentive plan liability related to PacifiCorp
		TIP - non current	6,376,812	0	0	C		employees.
287324	720.200 D	leferred Comp. Accrual - Cash Basis	2,134,413	0	0) (2,134,413	Non-qualified deferred compensation plan under IRC Subsection 409A.
								Severance accruals related to regular employment downsizing. Amounts contained in these
287326	720.500 S	everance Accrual - Cash Basis	784,322	0	0) (784,322	accounts represent accruals for both departing executives and rank and file employees.
007007	700 000 B		004.470					Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most
287327	720.300 P	ension/Retirement Accrual - Cash Basis	381,172	381,172	U	() (constituting payments made above the IRC Subsection 415 limitations.
287332	505.600 V	acation Accrual-Cash Basis (2.5 mos)	7,405,733				7 405 700	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
28/332	505.600 V	acation Accrual-Cash Basis (2.5 mos)	7,405,733	U	U	, C	7,405,733	Accrued liability for the expected claims related to workers compensation previously held by
287373	910.580 W	Vasatch workers comp reserve	546.673	0	0		E40 073	
		AS 112 Book Reserve - Post Employee Benefits	5.397.392	0	0			Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek. Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
		AS 158 SERP Liability	13.200.090	13,200,090	0			Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Deriv		AS 130 SERF Elability	13,200,090	13,200,030	U		, ,	Total Supplemental Executive Nettrement Plant (SERP) Obligations, as required by FAS 130.
		lonCurr Liab - Frozen MTM	8,961,246	8.961.246	0	1	1	Non-current liability for frozen mark to market derivatives.
Regulatory Li		OHOUR END - 1 102CH WITH	0,301,240	0,301,240	•	,	,	Non-current liability for mozen mark to market derivatives.
Regulatory En	iubilities.							Regulatory liability established to record the authorized plant closure costs for Jim Bridger and
287045	610 155 R	tL - WA - Plant Closure Costs	333.329	333.329	0		0	Colstrip Unit 4 pursuant to Docket UE-191024.
201010	010.100 11	L WY THIN GIOGRA GOOD	000,020	000,020	•			Regulatory liability established to record the authorized deferral of accelerated depreciation and
								reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal
287047	610 150 R	tL - Bridger Accelerated Depreciation & Reclamation - OR	894.814	894.814	0		0	delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
201011	010.100 11	E Shagar risosisratou Soprosiation a risosamation Ort	001,011	001,011	•			Regulatory liability established to record the deferral of accelerated depreciation and reclamation
								costs for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the
287048	705.425 R	tL - Bridger Accelerated Depreciation - WA	626.813	626.813	0	0	0	Jim Bridger Plant pursuant to Docket UE-191024.
								Regulatory liability established to record the giveback of excess funds collected from California
287049	705.352 R	tL - Klamath Dams Removal - CA	64,244	64,244	0	C	0	customers for Klamath River Dams Removal.
								Regulatory liability established to record the deferral of retail revenue for excess income taxes in
								rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287051	705.340 R	tL - Income Tax Deferral - CA	693,274	693,274	0	C	0	and reduced the federal income tax rate from 35% to 21%.
								Regulatory liability established to record the deferral of retail revenue for excess income taxes in
								rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287053	705.342 R	tL - Income Tax Deferral - OR	1,621,622	1,621,622	0	C	0	reduced the federal income tax rate from 35% to 21%.
								Regulatory liability established to record the deferral of retail revenue for excess income taxes in
								rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287055	705.344 R	tL - Income Tax Deferral - WA	2,194,452	2,194,452	0	C	0	and reduced the federal income tax rate from 35% to 21%.
								Regulatory liability established to record the deferral of retail revenue for excess income taxes in
								rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017
287056	705.345 R	tL - Income Tax Deferral - WY	201,039	201,039	0	C	0	and reduced the federal income tax rate from 35% to 21%.
								Regulatory liability established to record the deferral of protected property related EDIT
287061	705.346 R	tL - Protected PP&E EDIT Amortization - CA	488,095	488,095	0	0	0	amortization for return to California customers pursuant to regulatory order.
								Regulatory liability established to record the deferral of protected property related EDIT
287062	705.347 R	L - Protected PP&E EDIT Amortization - ID	2,082,742	2,082,742	0	C	0	amortization for return to Idaho customers pursuant to regulatory order.
								Regulatory liability established to record the deferral of protected property related EDIT
287063	705.348 R	L - Protected PP&E EDIT Amortization - OR	439	439	0	C	0	amortization for return to Oregon customers pursuant to regulatory order.
								Regulatory liability established to record the deferral of protected property related EDIT
287064	705.349 R	L - Protected PP&E EDIT Amortization - UT	5,683,657	5,683,657	0	0	0	amortization for return to Utah customers pursuant to regulatory order.
								Regulatory liability established to record the deferral of protected property related EDIT
287065	705.350 R	L - Protected PP&E EDIT Amortization - WA	3,140,136	3,140,136	0	0	0	amortization for return to Washington customers pursuant to regulatory order.
								Regulatory liability established to record the deferral of protected property related EDIT
287066	/05.351 R	tL - Protected PP&E EDIT Amortization - WY	8,468,227	8,468,227	0	C	0	amortization for return to Wyoming customers pursuant to regulatory order.

					Regulatory liability established to defer California's portion of protected property related EDIT
					recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287111 705.287 RL - Protected PP&E EDIT - CA	7,993,123	7,993,123	0	0	0 35% to 21%.
	/				Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded
287112 705.288 RL - Protected PP&E EDIT - ID	20,492,984	20,492,984	0	0	as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%
20112 100.200 RE-110000011 dE EBIT-18	20,432,304	20,402,004	•	•	Regulatory liability established to defer Oregon's portion of protected property related EDIT
	/				recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287113 705.289 RL - Protected PP&E EDIT - OR	89,706,728	89,706,728	0	0	0 35% to 21%.
	/				Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287114 705.290 RL - Protected PP&E EDIT - WA	20,945,893	20,945,893	0	0	0 35% to 21%.
		77. 77. 7			Regulatory liability established to defer Wyoming's portion of protected property related EDIT
	/				recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287115 705.291 RL - Protected PP&E EDIT - WY	50,899,241	50,899,241	0	0	0 35% to 21%. Regulatory liability established to defer Utah's portion of protected property related EDIT recorded
	/				as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
287116 705.292 RL - Protected PP&E EDIT - UT	158,475,755	158,475,755	0	0	0 21%.
					Regulatory liability established to defer California's portion of non-protected property related EDIT
287121 705.294 RL - Non Protected PP&E EDIT- CA	378,524	378,524	0	8	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
207121 705.294 RE-Noti Protected PP&E EDIT-CA	376,324	370,524	U	0	0 35% to 21%. Regulatory liability established to defer Washington's portion of non-protected property related
	/				EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate
287124 705.296 RL - Non Protected PP&E EDIT- WA	5,155,427	5,155,427	0	0	0 from 35% to 21%.
	/				Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT
287125 705.297 RL - Non Protected PP&E EDIT- WY	8,877,468	8,877,468	0	0	recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
ESTIES TOOLEST THE TOTAL CONSULT WE ESTIMATE	0,017,100	0,017,100		<u> </u>	Regulatory liability established to recover Washington's portion of Colstrip and Jim Bridger
287173 415.942 RL - Steam Decommissioning - WA	877,647	877,647	0	0	0 incremental decommissioning pursuant to Docket UE-191024
007474 705 440 BL Obella Decembraticalism OA	(40,000)	(40.000)			Regulatory liability for California's share of decommissioning costs for the Cholla steam plant.
287174 705.410 RL - Cholla Decommissioning - CA 287175 705.411 RL - Cholla Decommissioning - ID	(12,328) 619,166	(12,328) 619 166	0	0	Regulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
287176 705.412 RL - Cholla Decommissioning - DR	2,054,922	2,054,922	0	0	Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177 705.413 RL - Cholla Decommissioning - UT	4,683,378	4,683,378	0	0	Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
007470 705 444 PH Obella December 1104	(00.40-	(00.400)			Regulatory liability for Wyoming's share of decommissioning costs for the Cholla steam plant.
287178 705.414 RL - Cholla Decommissioning - WY	(38,198)	(38,198)	0	0	Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated
287184 705.605 RL - OR Clean Fuels Program	1,221,813	1,221,813	0	0	0 entities, to be used to fund programs that benefit Oregon customers.
V					Regulatory liability with respect to the effects of flow through from PP&E book/tax differences and
287188 100.121 RL - Income Tax Property Flowthru	(62,655,975)	(62,655,975)	0	0	other deferred items that do not have current provision impacts. Regulatory liability established to account for the deferral of protected property-related EDIT for
287190 100.122 RL - Income Tax Property Flowthru - PMI	636,942	636,942	0	8	Regulatory liability established to account for the deterral of protected property-related EDIT for
287190 100.122 RL - Income Tax Property Flowthru - PMI	630,942	030,942	U	0	O PMI's portion of Bridger Coal Company fixed assets Regulatory liability established with respect to the excess deferred income taxes associated with the excess deferred income taxes as only the excess deferred income taxes.
					non-property accumulated deferred income taxes allocable to California resulting from the change
287191 705.280 RL - Non-Property EDIT - CA	99,863	99,863	0	0	in the income tax rate.
	/				Regulatory liability established with respect to the excess deferred income taxes associated with the
287195 705.284 RL - Non-Property EDIT - WA	260.950	260,950	0	0	non-property accumulated deferred income taxes allocable to Washington resulting from the 0 change in the income tax rate.
207 193 703.204 IXE - Noti-Floperty EDIT - WA	200,930	200,930	0	0	Regulatory liability used to track future revenue associated with recoverable post-retirement welfar
287198 320.279 RL - FAS 158 Post-Retirement	6,465,408	6,465,408	0	0	0 expenses.
287200 705.267 RL - WA Decoupling Mechanism	81,566	81,566	0	0	Regulatory liability with respect to the Washington decoupling mechanism.
	/				Regulatory Liability established to record difference between the approved accelerated depreciatio in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all
287206 415.710 RL - WA Accelerated Depreciation	8,565,043	8,565,043	0	0	0 units at the Jim Bridger Plant and Colstrip Unit 4.
					Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities
207200 F05 000 F1 F					(ESA collections from California offset by ESA program expenditures incurred) in a regulatory
287209 705.266 RL - Energy Savings Assistance (ESA) - CA	148,244	148,244	0	0	Oliability balancing account for California. Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to
	/				implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and
287212 705.245 RL - OR Direct Access 5 Yr Opt out	1,673,798	1,673,798	0	0	leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
	/				Regulatory liability established as a balancing account for a pass-through benefit to Idaho
287213 425.381 RL - BPA Balance Act - ID	6,863	6.863	0	0	customers from BPA (Bonneville Power Administration) under the Northwest Power Act where 0 qualifying customers receive a credit to their bill.
207213 423.301 IXL = DFA Dalatice Act = 1D	0,803	0,003	0	0	Contra regulatory liability established to account for Washington's share of the ARO regulatory
	/				difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra
					account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the
					Washington portion of any decommissioning costs associated with Trojan should be reflected
287225 605.103 ARO/Regulatory Difference - Trojan - WA	15,026	15,026	0	0	0 below-the-line.
287227 705.531 RL - UT Solar Feed-in Tariff - NC	3,026,841	3,026,841	0	0	Regulatory liability established to record UT solar Feed in Tariff. Regulatory liability established to record the Washington Power Cost Adjustment Mechanism.
287231 705.519 RL - WA Def NPC - Noncurrent	680,043	680,043	0	0	Regulatory liability established to record the Washington Power Cost Adjustment Mechanism 0 (PCAM) deferrals.
20.20 No The Third Third Thomas on the Control of t	000,043	300,040	3	*	Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
					and Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability
287233 705.515 RL - OR Def NPC - Noncurrent	1,952,262	1,952,262	0	0	0 established to record the Oregon 2017 FERC Refund.
287235 705.511 RL - CA Def NPC - Noncurrent					Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) 0 deferrals.
		574.598	0	0	
ESTESS TOUGHT THE STESSIFIE PROBLEMENT	574,598	574,598	0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where
	574,598		0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice
287237 705.755 RL - Noncurrent Reclass-Other		574,598 85,990	0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 yersa.
287237 705.755 RL - Noncurrent Reclass-Other	574,598 85,990	85,990	0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. Regulatory liability established to record purchase of California greenhouse gas pollution emission
	574,598		0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. Regulatory liability established to record purchase of California greenhouse gas pollution emission 0 allowances.
287237 705.755 RL - Noncurrent Reclass-Other	574,598 85,990	85,990	0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. Regulatory liability established to record purchase of California greenhouse gas pollution emission
287237 705.755 RL - Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Revenue 287252 705.263 RL - Sale of REC - WA	574,598 85,990 1,525,563 9,790	85,990 1,525,563 9,790	0	0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. Regulatory liability established to record purchase of California greenhouse gas pollution emission 0 allowances. Regulatory liability established to record the deferral of the Pryor Mountain renewable energy
287237 705.755 RL - Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Revenue	574,598 85,990 1,525,563	85,990 1,525,563	0 0 0	0 0 0 0 0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 yersa. Regulatory liability established to record purchase of California greenhouse gas pollution emission ollowances. Regulatory liability established to record the deferral of the Pryor Mountain renewable energy oredits revenue that will be given back to Washington customers. Income tax gross-up on unamortized investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287237 705.755 RL - Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Revenue 287252 705.263 RL - Sale of REC - WA 287262 100.100 RL ITC	574,598 85,990 1,525,563 9,790 141,964	85,990 1,525,563 9,790 141,964	0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 versa. Regulatory liability established to record purchase of California greenhouse gas pollution emission 0 allowances. Regulatory liability established to record the deferral of the Pryor Mountain renewable energy 0 credits revnue that will be given back to Washington customers. Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax
287237 705.755 RL - Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Revenue 287252 705.263 RL - Sale of REC - WA	574,598 85,990 1,525,563 9,790	85,990 1,525,563 9,790	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice 0 yersa. Regulatory liability established to record purchase of California greenhouse gas pollution emission allowances. Regulatory liability established to record the deferral of the Pryor Mountain renewable energy or credits revenue that will be given back to Washington customers. Income tax gross-up on unamortized investment Tax Credits pursuant to IRC Subsection 46(f)(2). Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax 0 depreciation.
287237 705.755 RL - Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Revenue 287252 705.263 RL - Sale of REC - WA 287262 100.100 RL ITC	574,598 85,990 1,525,563 9,790 141,964	85,990 1,525,563 9,790 141,964	0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice oversa. Regulatory liability established to record purchase of California greenhouse gas pollution emission of allowances. Regulatory liability established to record the deferral of the Pryor Mountain renewable energy oredits revenue that will be given back to Washington customers. Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax of depreciation. Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287237 705.755 RL - Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Revenue 287252 705.263 RL - Sale of REC - WA 287262 100.100 RL ITC 287268 415.706 RL - 50% Bonus Tax Depreciation - WY	574,598 85,990 1,525,563 9,790 141,964 84,697	85,990 1,525,563 9,790 141,964 84,697	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice of versa. Regulatory liability established to record purchase of California greenhouse gas pollution emission of allowances. Regulatory liability established to record the deferral of the Pryor Mountain renewable energy of credits revenue that will be given back to Washington customers. Income tax gross-up on unamortized investment Tax Credits pursuant to IRC Subsection 46(f)(2). Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax of depreciation. Regulatory Liability established to track the difference between REC revenue included in rates and

						Regulatory Liability established to track the difference between REC revenue included in rates and
287274 705.261 RL - Sale of RECs - OR	105,801	105,801	0	0	0	Oregon's allocation of the actual REC revenue received by the Company. This account is to reclass the deferred tax balances related to regulatory assets or liabilities where
						the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice
287284 610.147 Reg Liability-Other - Balance Reclass	3,361,531	3,361,531	0	0	0	versa.
287299 705.265 RL - OR Energy Conservation Charge	953,780	953,780	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related Regulatory liability established to consolidate small inactive Oregon specific regulatory balances,
287304 610.146 OR Reg Asset/Liab Cons	(111,560)	(111,560)	0	0	C	which are then amortized into book income per approved rate order or tariff.
						Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset
287312 105.402 ARO Reg Liabilities	17,231,816	17,231,816	0	0	0	retirement obligations. Regulatory liability established as a balancing account for a pass-through benefit to Idaho
						customers from BPA (Bonneville Power Administration) under the Northwest Power Act where
287316 715.720 Reg Liability - BPA Balancing Account - WA	205,301	205,301	0	0	0	qualifying customers receive a credit to their bill.
287389 610.145 RL- DSM Balance	867,977	867,977	0	0		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances. Regulatory liability established to record the refund to Washington customers pursuant to the
287390 610.141 RL - WA Rate Refunds	700,026	700,026	0	0	0	Limited Issues Rate Filing (LIRF) as filed in Docket UE-210532.
	40.044.000	40.044.000				Regulatory liability established to record the effects of changes in fair value of certain derivative
287395 730.175 RL - FAS 133 Derivatives - Unrealized Gain/Loss	13,041,268	13,041,268	0	0	0	instruments entered into to hedge the Company's future retail resource requirements. Regulatory liability to record benefits and administrative costs related to the California Alternative
287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	153,908	153,908	0	0	0	Rate for Energy, or CARE, program.
						Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,272,061	1,272,061	0	0	n	representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
20711 COC. TO TO AT DOCUMENT OF THE STATE OF	1,272,001	1,212,001				Regulatory liability established to record the balancing account activitys for the Utah Home Energy
287445 610.142 RL - UT Home Energy LifeLine	336,911	336,911	0	0	0	Lifeline Program.
287453 610.143 RL - WA Low Energy Program	(640,880)	(640,880)	0	0	0	Regulatory liability established to record the balancing account activitys for the Washington Low Income Energy Assistance Program.
201400 010.140 N.EWA Edw Elicigy Flogram	(040,000)	(040,000)	•			Regulatory liability established to record revenues received from customers participating in the
407.470						company's Blue Sky renewable energy program, which are then used to purchase renewable
287473 705.270 RL - Blue Sky Program OR	550,267	550,267	0	0	U	energy certificates. Regulatory liability established to record revenues received from customers participating in the
						company's Blue Sky renewable energy program, which are then used to purchase renewable
287474 705.271 RL - Blue Sky Program WA	122,968	122,968	0	0	0	energy certificates.
						Regulatory liability established to record revenues received from customers participating in the
287475 705.272 RL - Blue Sky Program CA	33,026	33,026	0	0	C	company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
, ,						Regulatory liability established to record revenues received from customers participating in the
287476 705.273 RL - Blue Sky Program UT	1,390,294	1,390,294	0	0		company's Blue Sky renewable energy program, which are then used to purchase renewable
201410 103.213 RL - Blue Sky Plogram 01	1,390,294	1,390,294	U	U		energy certificates. Regulatory liability established to record revenues received from customers participating in the
						company's Blue Sky renewable energy program, which are then used to purchase renewable
287477 705.274 RL - Blue Sky Program ID	36,773	36,773	0	0	C	energy certificates.
						Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable
287478 705.275 RL - Blue Sky Program WY	161,800	161,800	0	0	0	energy certificates.
287486 415.926 RL - Depreciation Decrease - OR	1.317.194	1.317.194	0	0		Regulatory liability established to record Oregon's share of the deferral of decreased depreciation
287486 415.926 RL - Depreciation Decrease - OR State Carryforwards	1,317,194	1,317,194	0	U		due to the implementation of new rates on January 1, 2014.
287280 DTA State Charitable Contribution Limitation	187,893	187,893	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437 DTA Net Operating Loss Carryforward-State	66,976,846	66,976,846	0	0	0	State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA Federal Detriment of State NOL	(14,104,595)	(14,104,595)	0	0	0	carryforward.
287371 DTA 930.100 Oregon BETC Credits	584,208	584,208	0	0	C	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain	331,353 75,465	331,353 75,465	0	0		Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494 DTA Idaho ITC Carryforward	18,813,201	18,813,201	0	0		Idaho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward	132,444 275,386	132,444 275,386	0	0		Colorado state income tax credit carryforward.
Loss Contingencies	275,300	2/5,300	U	U		California state income tax credit carryforward.
						Accrued liability established as a reserve for anticipated injury and damage expense, offset by the
87341/2879710.530/415.81 Injuries & Damages Accrual - Cash Basis	34,476,231	34,476,231	0	0		insurance reserve anticipated for potential claims.
Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability	72,638,523	72,638,523	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:						,
287100 Valuation Allowance for State Credit DTA	(12,292,199)	(12,292,199)	0	0	C	Valuation allowance against state income tax credits that may not be utilized before expiration.
						Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287179 910.535 Klamath Settlement Obligation	584,654	584,654	0	0	C	
287181 205.201 Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287183 425.160 Lease Liability (Operating Lease)	2,709,404	2,709,404	0	0	n	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
22. 12. 12. 12. 12. 12. 12. 12. 12. 12.	2,700,404	2,100,404				Accrued liability established to reserve for accounts receivable for which collection is not expected
007400 000 404 B 1B 14		(40 700)				and for which the accumulated deferred income tax liability is expected to be reversed upon audit
287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other	(40,763) 206,891	(40,763) 206.891	0	0		by the Internal Revenue Service. Advanced payments recognized for tax and not for book.
287214 910.245 Contra Receivable Joint Owners	57,400	57,400	0	0		Reserve against receivable due from joint owners.
287215 910.936 Realized G/L Trading Sec	700					Deferred tax account for difference between recognized vs. realized gains in compensation plan
28/215 910.936 Realized G/L Trading Sec 28/216 605.715 Trapper Mine Contract Obligation	1,983,464	1.983.464	0	0		investments. Accrued final reclamation expenditures for the Trapper mine.
	,,,,,	,,,,,				Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income
287219 715.810 Chehalis Mitigation Obligation	57,715	57,715	0	0	C	tax purposes.
287240 605.301 Environmental Liability - Regulation	18,518,922	18,518,922	0	0	C	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
						Non-regulated environmental remediation costs required at various abandoned/closed mines and
287241 605.302 Environmental Liability- Non Regulation	575,286	575,286	0	0	C	other work sites. Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered.
287253 705.400 Reg Liab - OR Injuries & Damages Reserve	3,178,712	3,178,712				Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
						Regulatory liability used to record the California allocation of storm-related property damage
287254 705.450 Reg Liability - Property Insurance Reserve - CA	136,890	136,890	0	0	C	recovered in excess of insurance claims incurred. Regulatory liability used to record the Washington allocation of storm-related property damage
287256 705.452 Reg Liab - WA Property Insurance Reserve	(4,641)	(4,641)	0	0	C	recovered in excess of insurance claims incurred.
. ,						

						Regulatory liability used to record the Idaho allocation of storm-related property damage recovered
287257 705.453 Reg Liab - ID Property Insurance Reserve	274.582	274.582	0			in excess of insurance claims incurred.
287258 705.454 Reg Liab - UT Property Insurance Reserve	431.027	431.027	0			Regulatory liability used to record the Utah allocation of storm-related property damage recovered
207230 705,454 Reg Liab - 01 Property insurance Reserve	431,027	431,027	0		,	Regulatory liability used to record the Wyoming allocation of storm-related property damage
287259 705.455 RL - Property Insurance Reserve - WY	227.366	227.366	0			recovered in excess of insurance claims incurred.
207209 703.455 KL - Property insurance Reserve - W1	221,300	221,300	0		,	Valuation allowance against state net operating loss carryforwards that may not be utilized before
287270 Valuation Allowance for DTA	(2.718.055)	(2.718.055)	^			expiration.
28/2/0 Valuation Allowance for DTA	(2,718,055)	(2,718,055)	U		,	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425 150 Lewis River- LWD Fund Liab	262 450	202 152				
28/290 425.150 Lewis River- LWD Fund Llab	262,450	262,450	U		,	enhancement.
000000 000000 5000 000		504 505				Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of
287298 205.210 ERC Impairment Reserve	501,567	501,567	0			emission reduction credit.
287321 100.100 ITC	532,974	532,974	0) (Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
			_			Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over
287337 715.105 MCI F.O.G. Wire Lease	137,567	137,567	0) (the annual service agreement period.
						Accrued liability for refundable cash deposits received from customers who wish to reserve
						transmission line services. These deposits are fully refundable. The deposits are recognized as
287338 415.110 Transmission Service Deposit	561,449	0	561,449	() (income when the service contract is fulfilled.
						Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340 220.100 Bad Debts Allowance - Cash Basis	4,608,428	4,608,428	0	() (
287354 505.150 Miscellaneous Current & Accrued Liability	872,366	872,366	0	(Miscellaneous accrued liabilities related to PacifiCorp.
287370 425.215 Unearned Joint Use Pole Contract Revenue	828,264	828,264	0	() (Accrued liability for prepaid rents on company owned utility poles.
						Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391 425.320 N Umpqua Settlement Agreement	5,361,820	5,361,820	0			enhancement.
						Accrued liability associated with the acceptance of the Bear River FERC license for various
287392 425.120 Bear River Settlement Agreement	4,081,653	4,081,653	0			settlement obligations.
						Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will
287393 425.110 Tenant Lease Allowances	15,274	15,274	0) (be amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	406,016	406,016	0			Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417 605.710 Reverse Accrued Final Reclamation	571,190	571,190	0			Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430 505.125 Accrued Royalties	3,660,987	3,660,987	0) (Accrued liability for royalty payments to the Mineral Management Service on coal production.
						Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers,
						a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain
287447 720.830 Western Coal Carr Ret Med Accrual	2,065,766	0	0		2,065,766	Mine to the Hunter plant.
						Deferred tax account represents the difference between book income capitalized to inventory and
287482 205.025 Fuel Cost Adjustment	670,527	670,527	0			taxable income from Bridger coal.
287807 Non-curr def fed tax cor ben of int	332,209	332,209	0	(Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	(11,973)	(11,973)	0	() (Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int	71,819	71,819	0	() (Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	(2,588)	(2,588)	0	() (Non-current state benefit of interest on uncertain positions.
Rounding	19	19	0	(·
Subtotal - p234	701,421,321	673,062,464	561,449	(27,797,408	
Less FASB 109 Above if not separately removed	(61,344,095)	(61,344,095)	0			
Less FASB 106 Above if not separately removed	2.065.766	0	0		2.065.766	
Total	760,699,650	734,406,559	561,449	(25,731,642	
1.000	. 00,033,030	. 54,400,555	001,440	· '	20,701,042	I .

Instructions for Account 190:

- . ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
 ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to labor and not in Columns C & D are included in Column F
- 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

В	C	D	E	F	$oldsymbol{G}$
	Gas, Prod,				
Total	Dist Or Other	Transmission	Plant	Labor	
	Related	Related	Related	Related	Justification
(143,583,856)	(143,583,856)	0	0	0	Depreciation on pollution control facilities.
0	0	0	0	0	
(143,583,856)	(143,583,856)	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
(143,583,856)	(143,583,856)	0	0	0	
	(143,583,856) 0 (143,583,856) 0 0	Total Dist Or Other Related (143,583,856) (143,583,856) 0 0 0 (143,583,856) (143,583,856) 0 0 0	Total Dist Or Other Related Transmission Related (143,583,856) (143,583,856) 0 0 0 0 0 0 (143,583,856) (143,583,856) 0 (143,583,856) 0 0 0 0 0 0 0	Total Dist Or Other Transmission Plant Related	Total Dist Or Other Transmission Plant Related Related

Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

			Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code
287605 287599	105.147	§1031 Exchange §1031 & 1033 Exchange Normalization Adjustment	(111,999) (4,138,516)	(111,999) (4.138,516)	0	0	C	Section 1031, otherwise knows as a "like-kind exchange." Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
			.,,,,	.,,				Book-tax difference for the capitalization and depreciation of legal fees associated with the re-
287766 287610		Amortization NOPAs 99-00 RAR Asset Retirement Obligation	39,220 (30,835,148)	39,220 (30,835,148)	0	0	0	licensing of specific hydro generation facilities. Deferred tax balance associated with the Asset Retirement Obligations.
287605	105.142	Avoided Costs	211,963,420	211,963,420	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes. Book-tax basis difference for the capitalization of interest for income tax purposes specifically
287704	105.143	Basis Intangible Difference	(110,631)	0	0	(110,631)	0	related to hydro-relicensing costs transferred to plant-in-service.
287605 287605	105.120	Book Depreciation Book Fixed Asset Gain/Loss	3,151,269,034 13,841,533	3,151,269,034 13,841,533	0	0	0	Book-tax difference for book depreciation. Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
287605	105.146	Capitalization of Test Energy	5,627,948	5,627,948	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power
287605	105.137	Capitalized Depreciation	(24,282,107)	(24,282,107)	0	0	0	produced by generating plants during the construction period and sold or used by the utility. Book-tax basis difference for the capitalization of vehicle depreciation.
287605 287605	105.100 105.101	Capitalized labor and benefit costs Capitalized labor costs - Medicare Subsidy	24,979,766 1,565,135	24,979,766 1 565 135	0	0		Book-tax basis difference related to the amount of labor costs capitalized to fixed assets. Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605		Direct Assignment: Transmission Fixed Assets	0	806,855,823	(806,855,823)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605 287605		Direct Assignment: Intangible Fixed Assets Direct Assignment: General Fixed Assets	0	33,645,425 116,484,291	0	0	(33,645,425)	PowerTax Report #257: Intangible Book Allocation Group. PowerTax Report #257: General Book Allocation Group.
287605	105 153	Contract Liability Basis Adj - Chehalis	(57,751)	(57,751)	0	0		Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.153	Contract Liability Basis Adj - Eagle Mountain	(15,024)	(15,024)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	332,638,465	332,638,465	0	0	0	Book-tax basis difference related to contributions in aid of construction. Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
287605	105.175	Cost of Removal	(248,847,482)	(248,847,482)	0	0	Q	book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,611,162	1,611,162	0	0	0	Reserve established for inactive projects included in CWIP. Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
287605	105.141	Debt AFUDC	(189,606,230)	(189,606,230)	0	0	0	purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
		5% - 48 - 11 - 51 - 14 - 15 - 14 - 18 - 18	(4.050.005)	(4.050.005)				Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,953,665)	(1,953,665)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets
								that have been previously been paid by customers at a tax rate higher than the current tax rate and
								are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers
287605	105 115	Effects of Ratemaking - Fixed Assets Flowthrough	(46,629,188)	(46,629,188)	0	0		and are probable of recovery as the temporary book-tax differences reverse and result in higher
207003	103.113	Lifeus of Naternaking - Fixed Assets Flowthlough	(40,029,100)	(40,029,100)	0	0		taxable income as compared to book income. Book-tax basis difference related to the Allowance for Funds Used During Construction, which
								consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605	105.139	Equity AFUDC	(134,198,080)	(134,198,080)	0	0	0	interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3.045,255)	(3.045.255)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605 287605	105.125	Tax Depreciation	(5,364,730,483)	(5,364,730,483)	0	0	0	Book-tax difference for tax depreciation.
20/003	105.152	Tax Fixed Asset Gain/Loss	(93,273,943)	(93,273,943)	0	0		book-tax difference related to the disposition of capital assets. Tax adjustment to account for the difference between federal and state depreciation methodologies;
287605 287605	105.129	Fixed Assets - State Modifications Idaho Disallowed Loss	16,721,417 513,632	0 513,632	0	16,721,417	0	primarily resulting from states that have not adopted bonus depreciation. Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
						_		Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible
287605 287929	105.148 105.460	Mine Safety Sec. 179E Election Non-ARO Removal Costs	(306,514)	(306,514)	0	0	0	in the period paid and incurred for income tax purposes. Regulatory liability related to removal costs.
			, , , ,	1 /- /-				PP&E book to tax differences for which the accumulated deferred income tax liability is expected to
286605	105.136	PP&E FIN 48 Balances	(383,916)	(383,916)	0	0	0	be reversed upon audit by the Internal Revenue Service. Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally
287605	320 210	R & E - Sec.174 Deduction	(7.719.946)	(7.719.946)	0	0		developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
207003	320.210	N & E = Sec. 174 Deduction	(7,719,940)	(1,119,940)	0	0		Regulatory asset established to account for the cumulative GAAP to FERC timing difference in
								depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of
286914	415.525	RA - Lease Depreciation - Timing Difference	(342,036)	(342,036)	0	0	0	the lease payment less accrued lease interest.
								PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore
287605	100.110	RA- Solar ITC Basis Adj Fixed Assets	(303,919)	(303,919)	0	0	0	creating basis differences between book basis and tax basis for the solar arrays.
287605	105.160	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,961,866	0	0	0	3,961,866	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105 160	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	176,650	0	176,650	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
				0	170,030	0		Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC
287605	105.131	Reclass to Pollution Control Facilities Depreciation	143,583,856	143,583,856	0	0	0	account 281. Book-tax basis difference related to relocation reimbursements, which depending on whether or not
007005	405 110	Deleghannen	0.1.00.5	0				the benefit of the relocation is for the benefit of the general public may or may not be taxable and
287605	105.140	Reimbursements	24,168,945	24,168,945	0	0	0	depreciable for income tax purposes. Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes
287605	105.122	Repairs Deduction	(497,930,703)	(497,930,703)	0	0	0	and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Steam Decommissioning - ID	(298,254)	(298,254)	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decomissioning costs associated with steam assets.
287222	415.934	RL - Steam Decommissioning - UT	4,192,908	4,192,908	0	0	0	Regulatory liability established to defer Utah's share of the incremental decomissioning costs associated with steam assets.
					0	0		Regulatory liability established to defer Wyoming's share of the incremental decomissioning costs
287223	415.935	RL - Steam Decommissioning - WY	696,887	696,887	0	0	0	associated with steam assets. Deferred tax balance related to the regulatory liability related to protected property-related EDIT for
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,953,665	1,953,665	0	0	0	PMI's portion of Bridger Coal Company fixed assets
								Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and
287187		RL - Effects of Ratemaking - Fixed Assets	(192,181,929) 269,264,827	(192,181,929)	0	0	0	are probable of being refunded as the temporary book-tax differences reverse and the amount of
287313	105.450	RL - Non-ARO Liability	269,264,827	269,264,827	0	0	0	Regulatory liability related to removal costs.

286915	425.155	ROU Asset (Operating Lease)	(2,715,908)	(2,715,908)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
207225			445550					Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	U	for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(41,832)	(41,832)	0	0		The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771		Tax Depletion-SRC	94,152	94,152	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301		UT Klamath Relicensing Costs	7,887,679	7,887,679	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
	Rounding		0	0	0	0	0	
Subtotal - p2	75		(3,054,144,040)	(2,117,907,804)	(806,679,173)	16,610,786	(146,167,850)	
Less FASB 1	09 Above if	not separately removed	(190,228,264)	(190,228,264)	0	0	0	
Less FASB 1	06 Above if	not separately removed	0	0	0	0	0	
Total			(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	

Instructions for Account 282:

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

PacifiCorp

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

В C D G Gas. Prod. Total Dist Or Other Transmission Plant Labor Justification Account 283 FERC 283 - Regulatory Assets Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 320.287 RA - Pension Settlement - UT (438,406) (438.40) Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred (1.094.882) 286887 320,286 RA - Pension Settlement - OR (1.094.88) Regulatory asset established to defer Wyoming's portion of the pension settlement loss that (502,545) 320.288 RA - Pension Settlement - WY (502,54 occurred in 2021. Regulatory asset established to record the deferral of costs associated with Washington's Equity (131,620 (131,62) Advisory Group pursuant to Docket UE-210414. 286890 415.100 RA - Equity Advisory Group - WA Regulatory asset established to record the deferral of costs associated with providing bill 415.943 RA - Covid-19 Bill Assist Program - OR (2.660.190 (2.660.19) assistance to Oregon customers due to the COVID-19 pandemic.

Regulatory asset established to record the deferral of costs associated with providing bill 415.944 RA - Covid-19 Bill Assist Program - WA assistance to Washington customers due to the COVID-19 pandemic. Regulatory asset established to record Washington's share of major maintenance expense for the 286893 415.755 RA - Major Maintenance Expense Colstrip - WA (63,656) (63,656 Colstrip Unit No. 4 Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account 415.261 RA - Wildland Fire Protection - UT Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant. 415.734 RA - Cholla Unrecovered Plant -CA Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant. 415.736 RA - Cholla Unrecovered Plant -WY 286898 Contra-regulatory asset established to record a probable disallowace of Washington's share of the 415.937 RA - Carbon Plant Decomm/Inventory - WA 68,301 68.30 286900 deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Contra-regulatory asset established to record a probable disallowace of California's share of the 415.938 RA - Carbon Plant Decomm/Inventory - CA 12,797 12,79 deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning. Regulatory asset established to account for the impacts of the Washington decoupling mechanism. 286904 415.520 RA - WA Decoupling Mechanism Regulatory asset established to defer costs related to Oregon's pilot programs aimed at 415.200 RA - OR Transportation Electrification Pilot (1,413,171) (1,413,171 accelerating transportation electrification in Oregon.

Regulatory asset established to defer costs related to California's pilot programs aimed at 415.430 RA - Transportation Electrification Pilot - CA 54.041 54.04 accelerating transportation electrification in California. Regulatory asset established to defer costs related to Washington's pilot programs aimed at 286912 415.431 RA - Transportation Electrification Pilot - WA accelerating transportation electrification in Washington. Regulatory asset established to account for the deferral of costs related to the Oregon Community (478,518) (478,518 415.720 RA - Community Solar - OR Solar Program. Regulatory asset established for the defer costs related to the California Fire Risk Mitigation 415.260 RA - Fire Risk Mitigation - CA (5,475,011) (5,475,011 Memorandum Account pursuant to Docket 19-05-042. Regulatory asset established to account for the estimate of recoverable amounts related to the 286920 415.725 RA - Cholla U4 Closure (4,270,012 Cholla U4 closure. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 541.752 541.75 286921 415.731 Contra RA - Cholla U4 Closure WA/FERC Cholla U4 Regulatory asset - WA/FERC. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 415.728 Contra RA - Cholla U4 Closure OR 25,59 Cholla U4 Regulatory asset - OR. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 415.729 Contra RA - Cholla U4 Closure UT 286926 304.35 304.35 Cholla U4 Regulatory asset - UT. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 415.730 Contra RA - Cholla U4 Closure WY 101.16 Cholla U4 Regulatory asset - WY. Regulatory asset established to recover California's portion of pension settlement losses. 415.833 RA - Pension Settlement - CA (197.233)(197.23) Regulatory asset account established to defer costs related to the California Emergency Services 415.841 RA - Emergency Service Program-Battery Storage - CA 151,006 151,00 Resiliency Programs. Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be 415.426 RA - 2020 GRC - Meters Replaced by AMI - OR (3,408,499) (3,408,499 amortized over 10 years. Regulatory asset account established to record the difference between the amount of Oregon 415.645 RA - Oregon OCAT Expense Deferral

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286933	415.655	RA - GHG Allocation - CA - Noncurrent	(717,234)	(717,234)	C			Regulatory asset established to record the purchase of California greenhouse gas pollution emission allowances .
				,				Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola
286936	415.255	RA - Wind Test Energy Deferral - WY	(54,344)	(54,344)	C			Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599- EM-21.
				` ' '				Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to
286938	415.646	RA - Oregon Metro Business Tax	(6,185)	(6,185)	С	()	Docket UM 2138.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(96,413)	(96,413)	C			Regulatory asset established to record funding for qualifying intervenors that are collected from oustomers through California rates.
		•		` ' '				Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571	415.702	RA - Lake Side Settlement - WY	(173,033)	(173,033)		()	sustained at the Lake Side generating plant. Regulatory asset established to record the Washington Power Cost Adjustment Mechanism
287573	415.873	RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3.181.956)	(3.181.956)	C			(PCAM) deferrals.
287576	430.110	RA - DSM Balance Reclass	(867,977)	(867,977)	Ö	()	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826	RA - Pension Settlement - WA	(620,092)	(620,092)	C	()	Regulatory asset established to recover Washington's portion of pension settlement losses.
007500	445.040	DA Defendable to a dest Forderto Forder	(9,471)	(9,471)				Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287590	415.840	RA - Deferred Independent Evaluator Fee - OR	(9,471)	(9,471))	Regulatory liability established for the portion of environmental remediation costs for which the
287591	415.301	RA - Environmental Costs - WA	746,616	746,616	0	()	state of Washington does not allow deferred treatment.
287593	445 074	DA Deferred Fuence NDC M/V/00 8 After Naneuwent	(5,130,426)	(5,130,426)				Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM)
201393	413.074	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(5,130,420)	(5,130,420)			,	deferrals. Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM)
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(6,504,909)	(6,504,909)	C	()	deferrals.
287597	44E 702	DA Coodnes Hills Cottlement MAY	(62.696)	(62.696)				Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
		RA - Goodnoe Hills Settlement - WY RA - Preferred Stock Redemption Loss - WA	(62,696)	(62,696)	0			sustained at the Goodnoe Hills generating plant. Regulatory asset established to record Washington's portion of stock redemption costs.
		<u> </u>	, /	, , , , ,				Regulatory asset established to record costs incurred for demand side management which are
								amortized according to guidelines established by each state regulatory jurisdiction.
287614	430.100	RA - Demand Side Management - Noncurrent	(51,023,353)	(51,023,353)	0			
			(, , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,				Regulatory asset established to record costs incurred for environmental clean-up, which are
287634	415.300	RA - Environmental Costs	(27,388,281)	(27,388,281)	C	()	amortized over a ten-year period for state regulatory purposes.
287640	415 680	RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624.977)	C	(Regulatory asset established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
			V 1	V - / - /				Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset
287642	105.401	RA - ARO	(59,035,189)	(59,035,189)	C	()	retirement obligations.
287675	740 100	RA - Post Merger Loss - Reacquired Debt	(697,297)	(697,297)	r			Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
201010	7 10.100	Total Total Mongol Loop Troub Garden De De De Company	(001,201)	(001,201)				Regulatory asset established to track the recoverable expenses associated with pension liability.
287738	320.270	RA - FAS 158 Pension Liability	(67,543,831)	(67,543,831)	C	()	
287739	220 200	RA - FAS 158 Post Retirement Liability	318,612	318,612				Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
201139	320.200	RA - FAS 156 POST RetireTite It Elability	310,012	310,012			,	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC)
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(49,203)	(49,203)	0	()	deferrals.
		B. B						Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	85,990	85,990	C	()	request for proposal for new generation. Regulatory asset established to record the deferral of costs associated with the Utah Mine
287840	415.410	RA - Energy West Mining	(47,792,143)	(47,792,143)	C	(Disposition, where the operations of Deer Creek mine were discontinued in 2015.
	415.411	Contra RA - Deer Creek Abandonment - CA	310,618 704,078	310,618	C	()	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
		Contra RA - Deer Creek Abandonment - ID Contra RA - Deer Creek Abandonment - OR	704,078 1,984,599	704,078 1,984,599)	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment. Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	1,054,042	1,054,042	Ö			Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	720,231	720,231	0	()	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287848	320 281	RA - Post Retirement Settlement Loss	(504,200)	(504,200)	r			Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retired medical obligations.
201040	020.201	194-1 Ost Neuterion Octaonion E033	(504,200)	(304,200)			,	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287849	415.424	Contra RA - Deer Creek Abandonment	11,404,387	11,404,387	C	()	
1								Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493		()	pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
1								Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	C			disposition.
287858				1,990,700				Douglation and a stabilish and to accord Microsity at a continuous of at all and according a state
	415.676	RA - Preferred Stock Redemption - WY	(15,443)	(15,443)	C	()	Regulatory asset established to record Wyoming's portion of stock redemption costs.
				(15,443)	C	(Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861		RA - Deferred Overburden Costs - ID	(15,443)	(15,443)	o c	()	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
	415.857			(15,443)	0			Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287861 287868	415.857 415.858	RA - Deferred Overburden Costs - ID RA - Deferred Overburden Costs - WY	(159,803) (418,867)	(15,443) (159,803) (418,867)	0			Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff
287861	415.857 415.858	RA - Deferred Overburden Costs - ID	(159,803)	(15,443)	C C C	(Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287861 287868	415.857 415.858 415.866	RA - Deferred Overburden Costs - ID RA - Deferred Overburden Costs - WY	(159,803) (418,867)	(15,443) (159,803) (418,867)	C C C C			Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory order. Regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM)
287861 287868 287871 287882	415.857 415.858 415.866 415.876	RA - Deferred Overburden Costs - ID RA - Deferred Overburden Costs - WY RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(159,803) (418,867) (1,147,759)	(15,443) (159,803) (418,867) (1,147,759)	0 0 0 0			Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory order. Regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives.
287868 287871 287882 287886	415.857 415.858 415.866 415.876 415.837	RA - Deferred Overburden Costs - ID RA - Deferred Overburden Costs - WY RA - Solar Feed-In Tariff Deferral - OR - Noncurrent RA - Deferred Excess NPC - OR - Noncurrent RA - Frozen MTM	(159,803) (418,867) (1,147,759) (11,018) (8,961,246)	(15,443) (159,803) (418,867) (1,147,759) (11,018) (8,961,246)	C C C C C C	(Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives. Regulatory asset restablished to capture the difference between renewable energy credits (RECs)
287861 287868 287871 287882 287886 287888	415.857 415.858 415.866 415.876 415.837 415.882	RA - Deferred Overburden Costs - ID RA - Deferred Overburden Costs - WY RA - Solar Feed-In Tariff Deferral - OR - Noncurrent RA - Deferred Excess NPC - OR - Noncurrent RA - Frozen MTM RA - REC Sales Deferral - WA - Noncurrent	(159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369)	(15,443) (159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369)	C C C C C C C C C C C C C C C C C C C			Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset restablished to rozen mark to market derivatives. Regulatory asset restablished to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287861 287868 287871 287882 287886 287888 287896	415.857 415.858 415.866 415.876 415.837 415.882 415.875	RA - Deferred Overburden Costs - ID RA - Deferred Overburden Costs - WY RA - Solar Feed-In Tariff Deferral - OR - Noncurrent RA - Deferred Excess NPC - OR - Noncurrent RA - Frozen MTM RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent	(159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369) (22,227,020)	(15,443) (159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369) (22,227,020)	C C C C C C C C C C C C C C C C C C C			Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives. Regulatory asset restablished to capture the difference between renewable energy credits (RECs)
287861 287868 287871 287882 287886 287888	415.857 415.858 415.866 415.876 415.837 415.882 415.875	RA - Deferred Overburden Costs - ID RA - Deferred Overburden Costs - WY RA - Solar Feed-In Tariff Deferral - OR - Noncurrent RA - Deferred Excess NPC - OR - Noncurrent RA - Frozen MTM RA - REC Sales Deferral - WA - Noncurrent	(159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369)	(15,443) (159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369)	C C C C C C C C C C C C C C C C C C C			Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives. Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balanding Acount (EBA) deferrals. Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers.
287861 287868 287871 287882 287886 287888 287896 287897	415.857 415.858 415.866 415.876 415.837 415.882 415.875 425.400	RA - Deferred Overburden Costs - ID RA - Deferred Overburden Costs - WY RA - Solar Feed-In Tariff Deferral - OR - Noncurrent RA - Deferred Excess NPC - OR - Noncurrent RA - Frozen MTM RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent RA - Klamath Hydroelectric Relicensing Costs - UT	(159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369) (22,227,020) (1,019,480)	(15,443) (159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369) (22,227,020) (1,019,480)	C C C C C C C C C C C C C C C C C C C			Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives. Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers.
287861 287868 287871 287882 287886 287888 287896	415.857 415.858 415.866 415.876 415.837 415.882 415.875 425.400	RA - Deferred Overburden Costs - ID RA - Deferred Overburden Costs - WY RA - Solar Feed-In Tariff Deferral - OR - Noncurrent RA - Deferred Excess NPC - OR - Noncurrent RA - Frozen MTM RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent	(159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369) (22,227,020)	(15,443) (159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369) (22,227,020)				Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives. Regulatory asset related to frozen mark to market derivatives. Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Acount (EBA) deferrals. Regulatory asset established to retord Utah Energy Balancing Acount (EBA) deferrals. Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah austomers. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4. Naughton Unit 1 and Unit 2.
287861 287868 287871 287882 287886 287886 287896 287897 287899	415.857 415.858 415.866 415.876 415.837 415.882 415.875 425.400 415.878	RA - Deferred Overburden Costs - ID RA - Deferred Overburden Costs - WY RA - Solar Feed-In Tariff Deferral - OR - Noncurrent RA - Deferred Excess NPC - OR - Noncurrent RA - Free Sales Deferral - WA - Noncurrent RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent RA - Klamath Hydroelectric Relicensing Costs - UT RA - UT Liquidation Damages	(159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369) (22,227,020) (1,019,480)	(15,443) (159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369) (22,227,020) (1,019,480)	C C C C C C C C C C C C C C C C C C C			Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset related to frozen mark to market derivatives. Regulatory asset related to frozen mark to market derivatives. Regulatory asset related to RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Acount (EBA) deferrals. Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah oustomers. Regulatory asset established for Utah's portion of fliquidated damages payments for outages at Jim Bridger Unital, Naughton Util 1 and Unit 2. Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 Hat are being returned to Wyoming oustomers on an accelerated basis through the
287861 287868 287871 287882 287886 287888 287896 287897 287899	415.857 415.858 415.866 415.876 415.877 415.837 415.875 425.400 415.878	RA - Deferred Overburden Costs - ID RA - Deferred Overburden Costs - WY RA - Solar Feed-In Tariff Deferral - OR - Noncurrent RA - Deferred Excess NPC - OR - Noncurrent RA - Frozen MTM RA - RC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent RA - Liquidation Damages RA - Liquidation Damages - N2 - WY	(159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369) (22,227,020) (1,019,480) (103,264)	(15,443) (159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369) (22,227,020) (1,019,480) (103,264)				Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset restablished to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Acount (EBA) deferrals. Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established for Valah portion of liquidated damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287861 287868 287871 287882 287886 287886 287896 287897 287899	415.857 415.858 415.866 415.876 415.877 415.837 415.875 425.400 415.878	RA - Deferred Overburden Costs - ID RA - Deferred Overburden Costs - WY RA - Solar Feed-In Tariff Deferral - OR - Noncurrent RA - Deferred Excess NPC - OR - Noncurrent RA - Free Sales Deferral - WA - Noncurrent RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent RA - Klamath Hydroelectric Relicensing Costs - UT RA - UT Liquidation Damages	(159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369) (22,227,020) (1,019,480)	(15,443) (159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369) (22,227,020) (1,019,480)				Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrats. Regulatory asset related to frozen mark to market derivatives. Regulatory asset related to frozen mark to market derivatives. Regulatory asset related to RECs for the Washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Acount (EBA) deferrats. Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah austomers. Regulatory asset established for Utah's portion of fliquidated damages payments for outages at Jim Bridger Unital, Naughton Utal 1 and Unit 2. Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Fnergy Cost Adjustment Mechanism (ECAM).
287861 287868 287871 287882 287886 287886 287896 287897 287899 287903	415.857 415.858 415.866 415.876 415.837 415.875 425.400 415.878 415.878	RA - Deferred Overburden Costs - ID RA - Deferred Overburden Costs - WY RA - Solar Feed-In Tariff Deferral - OR - Noncurrent RA - Deferred Excess NPC - OR - Noncurrent RA - Fozen MTM RA - REC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent RA - Klamath Hydroelectric Relicensing Costs - UT RA - UT Liquidation Damages - N2 - WY RA - UT Subscriber Solar Program	(159,803) (418,867) (1,147,759) (1,1018) (8,961,246) (51,389) (22,227,020) (1,019,480) (103,264) (472,366)	(15,443) (159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369) (22,227,020) (1,019,480) (103,264) (472,366)				Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset established Toczen mark to market derivatives. Regulatory asset established Toczen mark to Mashington Jurisdiction. Regulatory asset established to record Utah Energy Balancing Acount (EBA) deferrals. Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unlik, Naughtion Unlt 1 and Unlt 2. Regulatory asset established to record Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM). Regulatory asset established for the UT Subscriber Solar Program. Regulatory asset established for the UT Subscriber Solar Program.
287861 287868 287871 287882 287886 287888 287896 287897 287899	415.857 415.858 415.866 415.876 415.837 415.875 425.400 415.878 415.878	RA - Deferred Overburden Costs - ID RA - Deferred Overburden Costs - WY RA - Solar Feed-In Tariff Deferral - OR - Noncurrent RA - Deferred Excess NPC - OR - Noncurrent RA - Frozen MTM RA - RC Sales Deferral - WA - Noncurrent RA - Deferred Excess NPC - UT - Noncurrent RA - Liquidation Damages RA - Liquidation Damages - N2 - WY	(159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369) (22,227,020) (1,019,480) (103,264)	(15,443) (159,803) (418,867) (1,147,759) (11,018) (8,961,246) (51,369) (22,227,020) (1,019,480) (103,264)				Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order. Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039). Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and Transition Adjustment Mechanism (TAM) deferrals. Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction. Regulatory asset established to record the Tenergy Balancing Acount (EBA) deferrals. Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers. Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that are to be recovered from Utah customers. Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2. Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Addustment Mechanism (ECAM). Regulatory asset established for the UT Subscriber Solar Program.

						Development of the second of t
						Regulatory asset related to Oregon's portion of the gain on sales giveback to customers.
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(534,984)	(534,984)	C	0	(
						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
						arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences
007007 400 440 DA Calay ITO Dayle Adjustants Councilla	(00.005)	(00.005)				between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up	(99,085)	(99,085)	0	0		for that difference. Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds o
287935 415.936 RA - Carbon Plant Decomm/Inventory	(389,389)	(389,389)	U	0	(
						Regulatory asset established to record the balancing account activity for the costs and collections
						of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287939 415.115 RA - Utah STEP Pilot Program Balance Account	2.670.717	2.670.717	0	1		
287942 430.112 RA - Other - Balance Reclass	(3,361,531)	(3,361,531)	0	0		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287960 415.855 RA - Storm Damage Deferral - CA	(96,569)	(96.569)	0	0		Regulatory Asset established to defer storm related costs in California.
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent	(2,670,717)	(2,670,717)	C	0	(Regulatory asset established for the UT Solar incentive program costs.
287972 320.285 RA - Post Employment Costs	2,103,559	0	0	0	2,103,559	Regulatory asset established as an offset to the increase in post-employment obligations.
						SAP account used for financial statement presentation purposes to reclass the current and
						noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result
287977 415.885 RA - Noncurrent Reclass - Other	(85,990)	(85,990)	0	0		in a credit balance.
						Regulatory asset established to record Idaho's share of the deferral of increased depreciation due
287981 415.920 RA - Depreciation Increase - Idaho	(3,427,447)	(3,427,447)				to the implementation of new rates on January 1, 2014 and the implementation of new rates
207901 415.920 KA - Depredation increase - Idano	(3,421,441)	(3,421,441)	U	U		effective January 1, 2021. Regulatory asset established to record Utah's share of the deferral of increased depreciation due
287982 415.921 RA - Depreciation Increase - Utah	(299,074)	(299,074)	0	0		to the implementation of new rates on January 1, 2014.
201002 110.021 101 - Depreciation increase - Otali	(255,074)	(255,074)				Regulatory asset established to record Wyoming's share of the deferral of increased depreciation
287983 415.922 RA - Depreciation Increase - Wyoming	(1.032.837)	(1,032,837)	C C	0	(due to the implementation of new rates on January 1, 2014.
	(1)111111111111111111111111111111111111	(1)332)331)				Regulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was
						authorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to
287985 415.924 RA - Steam Deferred Depreciation - UT	(1,192,930)	(1,192,930)	C	0	(Docket 20-035-04.
						Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as
287994 415.929 RA - Carbon Decommissioning - CA	(92,132)	(92,132)	0	0	(directed in the California general rate order/stipulation.
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(44,810)	(44,810)	0	0	(Regulatory asset established to record Utah's portion of stock redemption costs.
						Balancing account to record the program costs for the conversion of master metered mobile home
287997 415.862 RA - CA Mobile Home Park Conversion	(53,420)	(53,420)	C	0	C	parks to direct utility service.
FERC 283 - Other						
						Prepaid property tax book to tax differences for which the accumulated deferred income tax liability
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	C	(3,391,794)	(is expected to be reversed upon audit by the Internal Revenue Service
						Represents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909 720.815 FAS 158 Post-Retirement Asset	(8,109,999)	(8,109,999)	0	0	(subsidy, required under FAS 158.
200010 010 175 17 11 170 170 170 170 170 170 170 170 1	///0.000	/// 0000				Prepaid account established to record prepaid operating and maintenance advance payments for
286918 210.175 Prepaid - FSA O&M - East	(418,623)	(418,623)	C	0	(the east side repowered wind facilities.
286919 210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)				Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
200919 210:170 Frepaid - From Oddivi - West	(09,423)	(05,423)		,		Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336 730.120 FAS 133 Derivatives - Book Unrealized	(13,026,247)	(13,026,247)	0	0		financial instruments be valued at FMV for book purposes.
287492 OR BETC - Purchased Credits - Non-Cash	(15,848)	(15,848)	Č	0		Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
	(10)0.10)	(10)010)				Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC
						license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000,
287564 425.130 Rogue River-Habitat Enhance	(96,044)	(96,044)	C	0	(escalated, over a period of 9 years for habitat enhancement.
287569 720.805 FAS 158 Funded Pension Asset	(15,544,398)	(15,544,398)	0	0	(Represents the funded pension asset under FAS 158.
						Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
						acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being
287661 425.360 Hermiston Swap	(615,614)	(615,614)	C	0	(amortized over the remaining life of the plant.
207562 240 400 Preseid Taylor OR DUC	(050 /00)	(050.400)				Prepaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes
287662 210.100 Prepaid Taxes - OR PUC	(352,188)	(352,188)	C	0		over a period of 12 months or less.
287664 210.120 Prepaid Taxes - UT PUC	(852,418)	(852,418)	0	0		Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
201007 210.120 FIEpaiu 1axes * 01 F00	(032,418)	(002,418)		U		months or less. Prepaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes
287665 210.130 Prepaid Taxes - ID PUC	(69.907)	(69.907)	0	0		over a period of 12 months or less.
257-000 E157-000 F repaire Faxes - 15 F 000	(03,907)	(03,907)				Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12
287669 210.180 Prepaid Membership Fees	(76,620)	(76,620)	C	0	(months or less.
287708 210.200 Prepaid Taxes - Property Taxes	(5,295,232)	Ó	C	(5,295,232)	(Book-tax difference associated with the timing of deductibility of property taxes.
						Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis	(944,320)	(944,320)	0	0		purposes.
1						Deferred compensation plan investments are being treated as "trading securities" where they are
						invested based upon the plan participants' personal investment elections. Starting in July 2010, the
						investments are reflected at fair market value and any unrealized gains or losses are reflected in
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(582,461)	0	0	0	(582,461)	earnings.
287907 210.185 Prepaid Aircraft Maintenance	(24,587)	(24,587)	C	0		Prepaid account established for prepaid aircraft maintenance costs.
287908 210.190 Prepaid Water Rights 287915 910.937 LTIP Mark to Mkt Gain/Loss	(98,924) (956,251)	(98,924)	0	0	(050.054)	Prepaid account for prepaid water rights and water fees.
	(950,251)	(16)	0	0	(956,251	To record unrealized gains/losses from the long term incentive plan.
Rounding Subtotal - p277	(382,542,004)	(347,336,100)	0		564.847	
Less FASB 109 Above if not separately removed	(99,085)	(99,085)	0		004,047	
Less FASB 106 Above if not separately removed	(33,003)	(53,063)	0		0	
Total	(382,442,919)	(347,237,015)	0		564.847	
[P. Williams	(552, 112,515)	(017,207,010)		(0,007,020)	1 334,047	I.

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

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

Summa	ry Table: (Excess) / Deficien	t ADIT
	Rate Base	Income Tax
Source	Adjustment	Allowance
Att 1B - 2017 TCJA	(356,992,668)	(19,896,011)
Takal	(0.50,000,000)	(40.000.044)
Total	(356,992,668)	(19,896,011)
	Appendix A, Line 33B	Appendix A, Line 135b

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

Description PERC Acts Perc Pe	TARI F.1: Summary	of Excess Deferred Income Tax by Account and Protected/Non-Protected Classifica	tion				
Description FER Act. Tax Rate Change Tax Rate Change Total Protected Non-Protected	,		rred Income Tax	Exc	ess Deferred Income Tax		
Accum. Deferred Income Tax Assats 165, 205, 324 165, 205							
Accum Deferred Income Tax Liability Accommissed Amore Status Property 281 (2011 13.7186) (182.144.516] (90.007.277) (93.562.897) (9	Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
Account Defensed Incomes Tax Lability Cheer Property 282 (4,513,376,185) (2,924,096,195) (1,922,75,846) (2,935,947,945) (2,935,945,945) (2		190	258,171,524	195,205,324	62,966,200	0	62,966,200
Account Defended Income Tax Lability Cheer	Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,376)
\$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \				(2,924,096,160)		(1,222,725,846)	(366,554,186)
TABLE 2: Summary of Excess Deferred Income Tax by Function and Protected Classification Table 2: Summary of Excess Deferred Income Tax by Function and Protected Classification Table 2: Summary of Excess Deferred Income Tax by Function and Protected Classification Table 2: Summary of Excess Deferred Income Tax by Function and Protected Classification Table 2: Summary of Excess Deferred Income Tax by Function and Protected Classification Table 3: Summary of Excess Deferred Income Tax by Function and Protected Classification Table 3: Summary of Excess Deferred Income Tax by Function and Protected Classification Table 3: Summary of Excess Deferred Income Tax by Function and Protected Classification Table 4: Summary of Excess Deferred Income Tax by Function and Protected Classification Table 4: Summary of Excess Deferred Income Tax by Function and Protected Classification Table 4: Summary of Excess Deferred Income Tax by Function and Protected Classification Table 4: Summary of Excess Deferred Income Tax by Function and Protected Classification Table 4: Summary of Excess Deferred Income Tax by Function and Protected Classification Table 4: Summary of Excess Deferred Income Tax by Function and Protected Classification Table 4: Summary of Excess Deferred Income Tax by Function and Protected Classification Table 4: Summary of Excess Deferred Income Tax by Function and Protected Classification Table 4: Summary of Excess Deferred Income Tax by Function and Protected Classification Table 4: Summary of Excess Deferred Income Tax by Function and Protected Classification Table 4: Summary of Excess Deferred Income Tax by Function and Protected Classification Table 4: Summary of Excess Deferred Income Tax by Function and Protected Classification Table 4: Summary of Excess Deferred Income Tax by Function and Protected Classification Table 4: Summary of Excess Deferred Income Tax by Function and Protected Classification Table 4: Summary of Excess Deferred Income Tax by Function and P		283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,791)
Common C	Subtotal: Accumulated Deferred Income Tax		(4,975,928,708)	(3,150,254,812)	(1,825,673,896)	(1,316,688,743)	(508,985,153)
TABLE 2: Summary of Excess Deferred Income Tax 1,458,718,3241 1,233,443,447 1,233,443,	Other Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,955
Cross-Up	Other Regulatory Liabilities	254	(418,440)	(223,047)	(195,393)	0	(195,393)
Eccess Deferred income Tax Regulatory Liability	Total Excess Deferred Income Tax		(4,569,194,881)	(2,933,443,547)			(319,062,591)
TABLE 2: Summary of Excess Deferred Income Tax by Function and Protected/Non-Protected Classification Total Protected Non-Protected	Gross-Up				(533,294,193)	(429,272,131)	(104,022,062)
Description Total Protected Non-Protected FERC Transition Allocable Excess Defensed income Tax 4408,806,800 A (55,606,905) B (57,219,917) Oher (12,08,806,514) (60,002,188) (78,129,817)	Excess Deferred Income Tax Regulatory Liability	254			(2,169,045,527)	(1,745,960,874)	(423,084,653)
Description Total Protected Non-Protected FERC Transition Allocable Excess Defensed income Tax 4408,806,800 A (55,606,905) B (57,219,917) Oher (12,08,806,514) (60,002,188) (78,129,817)							
Description Total Protected Non-Protected FERC Transition Allocable Excess Defensed income Tax 4408,806,800 A (55,606,905) B (57,219,917) Oher (12,08,806,514) (60,002,188) (78,129,817)	TARI F 2: Summary i	of Excess Deferred Income Tax by Function and Protected/Non-Protected Classifica	tion				
FERC Transmisson Allocable Excess Defened Income Tax (148.886.80.0) 4 (55.686.80.0) 4 (72.19.915) (128.886.510.1) 4 (85.686.80.0) 4 (72.19.915) (128.886.511.1) 4 (85.686.80.0) 4 (72.886.811.1)		,			Total	Protected	Non-Protected
Other (1,225,884,514) (965,021,838) (261,842,676							(57.219.915)
	Other						
	Total Excess Deferred Income Tax Before Gross-Up						(319,062,591)

Other
Total Excess Deferred Income Tax Before Gross-Up

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

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 flev-pear period.

								Tracking of (Exces	s) or Deficient ADIT												
						sion Allocable Excess	Deferred Income Tax							Formula Rate Inputs					INFORMATION ONLY		
			to do a							B to to	Non-Prote				ortized			"Gross-up and AD	T are not included in	rate base	
	Remaining Regulatory	Transn (344.4)		Remaining	(5.79)	eral	Remaining Regulatory	(1.39	ngible	Remaining Regulatory	Non-Prote (57.21)		Annual Amortization	(Excess) / D				(F) (B. C. l			ADIT
# Year	Life	Amort.	End. Balance	Regulatory Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	Average ATT 1B - ADIT	Tax Rate	Gross-Up Factor	(Excess) / Deficient ADIT	Gross-Up**	Regulatory Asset / (Liability)	Asset / (Liability)**
1. 12/31/2018	40.0	(7.488.587)	(336 986 408)	15.9	(364.575)	(5.432.160)	15.9	(87.747)	(1.307.429)	5.0	7 940 909	(65 160 824)	ATT IB - ADII	(408 886 821)	ATT IB - AUTI	24 5866%	32.6024%	(408 886 821)	(133,306,917)	(542.193.738)	133 307 006
2. 12/31/2019	46.0 46.0 46.0 53.2	(7,466,567)	(329,497,821)	15.9	(364,575)	(5,432,160)	15.9	(87,747)	(1,219,682)	5.0	(13.032.165)	(52 128 659)	(20.973.074)	(387 913 747)	(193 956 874) F	24.5866%	32.6024%	(387.913.747)	(126,469,191)	(514.382.938)	126.469.275
3. 12/31/2020	46.0	(7,488,587)	(322,009,234)	15.9	(364,575)	(4,703,010)	15.9	(87,747)	(1,131,935)	5.0	(13,032,165)	(39.096.494)	(20,973,074)	(366,940,673)	(377.427.210)	24.5866%	32.6024%	(366,940,673)	(119,631,466)	(486,572,139)	119.631.546
4. 12/31/2021	53.2	(6.475.094)	(315,534,140)	15.9 18.5	(313.337)	(4.389.673)	15.9 18.5	(75,415)	(1.056.520)	5.0	(13.032.165)	(26.064.329)	(19.896.011)	(347,044,662)	(356.992.668)	24.5866%	32.6024%	(347.044.662)	(113,144,889)	(460,189,551)	113,144,964
5. 12/31/2022	53.2	(6,475,094)	(309,059,046)	18.5	(313,337)	(4,076,336)	18.5	(75,415)	(981,105)	5.0	(13,032,165)	(13,032,164)	(19,896,011)	(327,148,651)	(337,096,657)	24.5866%	32.6024%	(327,148,651)	(106,658,312)	(433,806,963)	106,658,383
6. 12/31/2023	53.2	(6,475,094)	(302,583,952)	18.5	(313,337)	(3,762,999)	18.5	(75,415)	(905,690)	5.0	(13,032,164)	0	(19,896,010)	(307,252,641)	(317,200,646)	24.5866%	32.6024%	(307,252,641)	(100,171,735)	(407,424,376)	100,171,802
7. 12/31/2024	53.2 53.2	(6,475,094)	(296, 108, 858)	18.5	(313,337)	(3,449,662)	18.5	(75,415)	(830,275)		0	0	(6,863,846)	(300,388,795)	(303,820,718)	24.5866%	32.6024%	(300,388,795)	(97,933,957)	(398,322,752)	97,934,022
8. 12/31/2025 9. 12/31/2026	53.2	(6,475,094)	(289,633,764)	18.5	(313,337)	(3,136,325)	18.5	(75,415) (75,415)	(754,860)		0	0	(6,863,846)	(293,524,949)	(296,956,872)	24.5866%	32.6024%	(293,524,949)	(95,696,178)	(389,221,127)	95,696,242 93,458,461
10. 12/31/2027	53.2	(6,475,094)	(276 683 576)	18.5	(313,337)	(2,522,900)	18.5	(75,415)	(604,030)		0	0	(6,863,846)	(279 797 257)	(283,229,180)	24.5866%	32.6024%	(279.797.257)	(91,220,621)	(371.017.878)	91,220,682
11. 12/31/2028	53.2 53.2	(6,475,094)	(270,083,576)	18.5	(313,337)	(2,509,651)	18.5	(75,415)	(528.615)		0	0	(6,863,846)	(272,933,411)	(276.365.334)	24.5866%	32.6024%	(272.933.411)	(88 982 842)	(361 916 253)	88 982 901
12 12/31/2029	53.2	(6.475.094)	(263,733,388)	18.5	(313,337)	(1.882.977)	18.5	(75,415)	(453,200)		0	0	(6.863.846)	(266.069.565)	(269.501.488)	24.5866%	32.6024%	(266.069.565)	(86,745,064)	(352.814.629)	86.745.122
13. 12/31/2030	53.2	(6.475,094)	(257.258.294)	18.5	(313.337)	(1.569.640)	18.5	(75,415)	(377,785)		0	0	(6.863.846)	(259.205.719)	(262.637.642)	24.5866%	32.6024%	(259.205.719)	(84.507.285)	(343.713.004)	84.507.341
13. 12/31/2030 14. 12/31/2031 15. 12/31/2032	53.2 53.2	(6,475,094)	(250,783,200)	18.5	(313,337)	(1,256,303)	18.5 18.5	(75,415)	(302,370)		0	0	(6,863,846)	(252,341,873)	(255,773,796)	24.5866%	32.6024%	(252,341,873)	(82,269,507)	(334,611,380)	82,269,562
15. 12/31/2032 16 12/31/2033	53.2 53.2	(6,475,094)	(244,308,106)	18.5	(313,337)	(942,966)	18.5	(75,415)	(226,955)		0	0	(6,863,846)	(245,478,027)	(248,909,950)	24.5866%	32.6024%	(245,478,027)	(80,031,728)	(325,509,755)	80,031,781
		(6,475,094)	(237,833,012)	18.5	(313,337)	(629,629)	18.5	(75,415)	(151,540)		0	0	(6,863,846)	(238,614,181)	(242,046,104)	24.5866%	32.6024%	(238,614,181)	(77,793,950)	(316,408,131)	77,794,002 75,556,221
17. 12/31/2034 18. 12/31/2035	53.2 53.2	(6,475,094)	(231,357,918)	18.5 18.5	(313,337)	(316,292)	18.5	(75,415) (75,415)	(76,125)		0	0	(6,863,846)	(231,750,335)	(235,182,258)	24.5866%	32.6024%	(231,750,335)	(75,556,171)	(307,306,506)	75,556,221
19. 12/31/2036	53.2	(6,475,094)	(218.407.730)	18.5	(2,955)	(2,900)	18.5	(73,413)	(710)		0	0	(6,478,759)	(218,407,730)	(221.647.110)	24.5866%	32.6024%	(218.407.730)	(71,206,162)	(289.613.892)	71,206,209
20. 12/31/2037	53.2	(6,475,094)	(211,932,636)	10.5	(2,000)	0	10.0	(710)	0		0	0	(6.475.094)	(211,932,636)	(215.170.183)	24.5866%	32.6024%	(211,932,636)	(69,095,126)	(281.027.762)	69.095.172
20. 12/31/2037 21. 12/31/2038 22. 12/31/2039	53.2	(6,475,094)	(205,457,542)		0	0		0	0		0	0	(6.475.094)	(205,457,542)	(208.695.089)	24.5866%	32.6024%	(205,457,542)	(66,984,090)	(272,441,632)	66,984,134
	53.2	(6,475,094)	(198,982,448)		0	0		0	0		0	0	(6,475,094)	(198,982,448)	(202,219,995)	24.5866%	32.6024%	(198.982.448)	(64,873,054)	(263,855,502)	64.873.097
23. 12/31/2040	53.2	(6,475,094)	(192,507,354)		0	0	***	0	0		0	0	(6,475,094)	(192,507,354)	(195,744,901)	24.5866%	32.6024%	(192,507,354)	(62,762,018)	(255,269,372)	62,762,059
24. 12/31/2041	53.2 53.2	(6,475,094)	(186,032,260)		0			0	0		0	0	(6,475,094)	(186,032,260)	(189,269,807)	24.5866%	32.6024%	(186,032,260)	(60,650,982)	(246,683,242)	60,651,022 58 539 984
25. 12/31/2042 26. 12/31/2043	53.2	(6,475,094)	(179,557,166)		0	0		0	0		0	0	(6,475,094)	(179,557,166)	(182,794,713)	24.5866%	32.6024%	(179,557,166)	(58,539,945)	(238,097,111)	58,539,984
27. 12/31/2044	53.2	(6,475,094)	(166,606,978)		0	0		0	0		0	0	(6,475,094)	(166.606.978)	(1/6,319,619)	24.5866%	32.6024%	(166,606,978)	(54,317,873)	(229,510,981)	54,317,909
28. 12/31/2045	53.2	(6,475,094)	(160,000,978)		0	0		0	0		0	0	(6,475,094)	(160,000,978)	(163.369.431)	24.5866%	32.6024%	(160,131,884)	(52,206,837)	(212.338.721)	52,206,872
28. 12/31/2045 29. 12/31/2046 30. 12/31/2047	53.2	(6.475,094)	(153,656,790)		0	0		0	0		0	0	(6.475.094)	(153,656,790)	(156.894.337)	24.5866%	32.6024%	(153.656.790)	(50.095.801)	(203.752.591)	50.095.835
	53.2	(6,475,094)	(147,181,696)		0	0		0	0		0	0	(6,475,094)	(147,181,696)	(150,419,243)	24.5866%	32.6024%	(147,181,696)	(47,984,765)	(195,166,461)	47,984,797
31. 12/31/2048	53.2	(6,475,094)	(140,706,602)		0	0		0	0		0	0	(6,475,094)	(140,706,602)	(143,944,149)	24.5866%	32.6024%	(140,706,602)	(45,873,729)	(186,580,331)	45,873,760
32. 12/31/2049	53.2	(6,475,094)	(134,231,508)		0			0	0		0	0	(6,475,094)	(134,231,508)	(137,469,055)	24.5866%	32.6024%	(134,231,508)	(43,762,693)	(177,994,201)	43,762,722
33. 12/31/2050 34. 12/31/2051	53.2 53.2	(6,475,094)	(127,756,414)		- 0	0		0	0		0	0	(6,475,094)	(127,756,414)	(130,993,961)	24.5866%	32.6024%	(127,756,414)	(41,651,657)	(169,408,071)	41,651,685 39,540,647
35. 12/31/2052	53.2	(6,475,094)	(114.806.226)		0	0		0	0		0	0	(6,475,094)	(114.806.226)	(118.043.773)	24.5866%	32.6024%	(114.806.226)	(37,429,585)	(152,235,811)	37,429,610
36. 12/31/2052	53.2 53.2	(6,475,094)	(108.331.132)		- 0	0		0	0		0	0	(6.475.094)	(108.331.132)	(111,568,679)	24.5866%	32.6024%	(108.331.132)	(35,318,549)	(143.649.681)	35.318.572
37. 12/31/2054	53.2	(6.475.094)	(101,856,038)		0	0		0	0		0	0	(6.475,094)	(101,856,038)	(105.093.585)	24.5866%	32.6024%	(101.856.038)	(33,207,513)	(135.063.551)	33,207,535
38. 12/31/2055	53.2 53.2 53.2	(6,475,094)	(95,380,944)		0	0		0	0		0	0	(6,475,094)	(95,380,944)	(98,618,491)	24.5866%	32.6024%	(95,380,944)	(31,096,477)	(126,477,421)	31,096,498
39. 12/31/2056 40 12/31/2057	53.2	(6,475,094)	(88,905,850)		0	0		0	0		0	0	(6,475,094)	(88,905,850)	(92,143,397)	24.5866%	32.6024%	(88,905,850)	(28,985,441)	(117,891,291)	28,985,460
	53.2	(6,475,094)	(82,430,756)		0	0		0	0		0	0	(6,475,094)	(82,430,756)	(85,668,303)	24.5866%	32.6024%	(82,430,756)	(26,874,405)	(109,305,161)	26,874,423
41. 12/31/2058	53.2	(6,475,094)	(75,955,662)		0	0		0	0		0	0	(6,475,094)	(75,955,662)	(79,193,209)	24.5866%	32.6024%	(75,955,662)	(24,763,369)	(100,719,031)	24,763,385
42. 12/31/2059 43. 12/31/2060	53.2 53.2	(6,475,094)	(69,480,568)		0	0		0	0		0	0	(6,475,094)	(69,480,568)	(72,718,115) (66,243,021)	24.5866%	32.6024%	(69,480,568) (63,005,474)	(22,652,333)	(92,132,901)	22,652,348 20,541,310
44 12/31/2061	53.2	(6,475,094)	(56,530,380)		0	0		0	0		0	0	(6,475,094)	(56,530,380)	(59.767.927)	24.5866%	32.6024%	(56.530.380)	(18,430,261)	(74.960.641)	18.430.273
45. 12/31/2062	53.2	(6,475,094)	(50,055,286)		0	0		0	0		0	0	(6,475,094)	(50,055,286)	(53.292.833)	24.5866%	32.6024%	(50.055.286)	(16,319,225)	(66.374.511)	16,319,236
45. 12/31/2062 46. 12/31/2063 47. 12/31/2064	53.2 53.2	(6,475,094)	(43,580,192)		0	0		0	0		0	0	(6.475,094)	(43.580.192)	(46.817.739)	24.5866%	32.6024%	(43.580.192)	(14,208,189)	(57,788,381)	14,208,198
47. 12/31/2064	53.2	(6.475.094)	(37.105.098)		0	0		0	0		0	0	(6,475,094)	(37.105.098)	(40.342.645)	24.5866%	32.6024%	(37, 105, 098)	(12.097.152)	(49,202,250)	12.097.160
48. 12/31/2065	53.2	(6,475,094)	(30,630,004)		0	0	***	0	0		0	0	(6,475,094)	(30,630,004)	(33,867,551)	24.5866%	32.6024%	(30,630,004)	(9,986,116)	(40,616,120)	9,986,123
49. 12/31/2066	53.2	(6,475,094)	(24,154,910)		0	0		0	0		0	0	(6,475,094)	(24,154,910)	(27,392,457)	24.5866%	32.6024%	(24,154,910)	(7,875,080)	(32,029,990)	7,875,086
50. 12/31/2067 51. 12/31/2068	53.2	(6,475,094)	(17,679,816)		0	0		0	0		0	0	(6,475,094)	(17,679,816)	(20,917,363)	24.5866%	32.6024%	(17,679,816)	(5,764,044)	(23,443,860)	5,764,048 3,653,011
D1. 12/31/2068	03.2	(0,475,094)	(11,204,722)		U	U		U	U		U	- 0	(6,475,094)	(11,204,722)	(14,442,209)	24.0800%	32.0024%	(11,204,722)	(800,600,6)	(14,857,730)	3,003,011

D Excess deferred income baxes were reported in FERC Acct. 282 through 2018. Accordingly no separate rate base adjustment was reported in Appendix A

E For the calendar year ended December 31, 2018, the balance is included in in FERC Acct. 282. Accordingly, it is excluded from the separately reported rate base adjustment in Appendix A to avoid being double counted

PacifiCorp Attachment 1B - [INSERT NAME] NOTE: PacifiCorp will populate the worksheet in accordance with a future rate change

TABLE 1: Summary of	cess Deferred Income Tax by Account and Protected/Non-Protected Classification					
		Accumulated De	ferred Income Tax	Exc	cess Deferred Income	e Tax
		Pre-	Post-			
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
Accum. Deferred Income Tax Asset						
Accum. Deferred Income Tax Liability: Accelerated Amortization Property						
Accum. Deferred Income Tax Liability: Other Property	282					
Accum. Deferred Income Tax Liability: Other	283					
Subtotal: Accumulated Deferred Income Tax						
Other Regulatory Assets	182					
Other Regulatory Liabilities	254					
Total Excess Deferred Income Tax						
Gross-Up						
Excess Deferred Income Tax Regulatory Liability	254					
	cess Deferred Income Tax by Function and Protected/Non-Protected Classification					
Description				Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax				A	A	В
Other						
Total Excess Deferred Income Tax Before Gross-Up						

Statement as to which method is being used to amortize protected (excess) / delicitient ADIT

							TABLE	3: Annual Tracking	g of (Excess) or Defic	ient ADIT												
						FERC Transmission	Allocable Excess Defe	rred Income Tax							Formula Rate Inputs				TABLE 4: I	NFORMATION ONL	Υ	
						Protecte	d EDIT (RSGM)								Unan	nortized			"Gross-up and ADI"	T are not included in	n rate base	
		Remaining		nsmission	Remaining	Ger		Remaining	Inta	ngible Balance]	Remaining		ected EDIT	Annual	(Excess) / E	Deficient ADIT						
		Regulatory		al Balance]	Regulatory		Balance]	Regulatory	[Intial	Balance]	Regulatory		Balance] End. Balance	Amortization ATT 1B - ADIT		Average ATT 1B - ADIT		Gross-Up	(Excess) / Deficient		Regulatory Asset / (Liability)	ADIT Asset / (Liability)**
	Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - AUIT	End. Balance	ATT 1B - AUIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)
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Statement as to which account the (excess) / deficient ADIT is recorded and to which account the balance is being amortized

Attachment 2 - Taxes Other Than Income Worksheet

Othe	er Taxes	Page 262-263, Col (L)	Allocator	Allocated Amount
			Net Plant	
	Plant Related		Allocator	
	Real Property	162,344,531		
	Possessory taxes	507,279		
1	Total Plant Related	162,851,810	29.0164%	47,253,788
	Labor Related		Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
	State Chemploymon			
2	Total Labor Related	0	9.1865%	(
			Net Plant	
	Other Included		Allocator	
	Annual Report	95,880		
3	Total Other Included	95,880	29.0164%	27,82
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	162,947,690		47,281,609
	Currently Excluded			
	Local Franchise	32,291,808		
	Montana Energy License	268,822		
	Montana Wholesale Energy	192,855		
	Idaho Generation Tax (KWh)	48,874		
	Oregon Department of Energy	1,609,682		
	Wyoming Wind Generation Tax	2,105,610		
	Washington Public Utility Tax	13,887,414		
	Other (Business & Occupation, Nevada Comm. Tax, Use)	53,976		
5	Subtotal Excluded Taxes	50,459,041		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	213,406,731		
	Total Other Taxes			
7	114.14c	213,406,731		
		_		

Criteria for Allocation:

8

Difference (Line 6 - Line 7)

- A Other taxes that are incurred through ownership of plant, including transmission plant, will be allocated based on the Net Plant Allocator. If the taxes are 100% recovered at retail, they shall not be included.
- B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail, they shall not be included.

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

PacifiCorp Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			3,461,106
2	Pole Attachments - Transmission Related			263,843
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related			1,932,418
5	Miscellaneous General Revenues		detail below	49,787
6	Account 454 subtotal		(Sum Lines 1-5)	6,262,922
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	6,406,882
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	117,883,443
10	Facilities Charges including Interconnection Agreements	Note 2		2,184,428
11	Transmission maintenance revenue		Account 456.2	640,484
12	Account 456 subtotal		(Sum Lines 7-11)	127,115,237
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 &12)	133,378,159
	Detail for selected items above			
	Miscellaneous General Revenues			
	Rents - General			0
	One Utah Center and North Temple office subleases			327,362
	Parking Rent: Lloyd Center, Portland, Oregon			214,592
	Rents - Common Affiliate - Kern River			0
	Rents - Non-Common			0
	Total Miscellaneous General Revenue			541,954
	Wages & Salary Allocator			9.19%
	Total Allocated Miscellaneous General Revenue			49,787
	Distribution Underbuild			
				0
	Third party attachments Common pole location fixed annual revenue credit		fixed	555,768
	Distribution Underbuild - Transmission related		lixed	555,768
	Distribution Onderbuild - Hansimission related			333,700

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
- Note 2 If the costs associated with the Directly Assigned I ransmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3 If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

136b

137

Grossed up Excess or Deficient ADIT Amortization

Total Income Taxes

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 416,630,993 Α В 100 Basis Point increase in ROE 1.00% **Return Calculation** Notes Reference (Appendix A Line or Source) 117 Debt percent Total Long Term Debt (Notes Q & R) (Line 90 / (Lines 90 + 110 +116)) 48.19% 118 Preferred percent Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 0.01% 119 Common percent Common Stock (Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 51.79% 120 Debt Cost Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt (Line 103 / Line 96) 4.68% Preferred Cost Preferred Stock cost = Preferred Dividends / Total Preferred Stock (Line 111 / Line 110) 6.75% 121 Fixed plus 100 basis points 122 Common Cost Common Stock (Note H) 10.80% 123 Weighted Cost of Debt Total Long Term Debt (WCLTD) (Line 117 * Line 120) 2.25% Weighted Cost of Preferred Preferred Stock (Line 118 * Line 121) 0.00% 124 Weighted Cost of Common (Line 119 * Line 122) 125 Common Stock 5.59% 7.85% 126 Rate of Return on Rate Base (ROR) (Sum Lines 123 to 125) Investment Return = Rate Base * Rate of Return 359,891,042 127 (Line 52 * Line 126) Composite Income Taxes Income Tax Rates 128 FIT = Federal Income Tax Rate 21.00% 129 SIT = State Income Tax Rate or Composite 4.54% 130 p = percent of federal income tax deductible for state purposes 0.00% Per state tax code 131 T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 24.59% 132 CIT = T/(1-T)32.60% 133 1 / (1-T) 132.60% ITC Adjustment 134 Amortized Investment Tax Credit Attachment 5 (388, 582)ITC Adjust. Allocated to Trans. - Grossed Up (515,269) 135 (Line 134 * (1 / (1 - Line 131) CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) = 83,637,814 136 Income Tax Component =

Appendix A (Line 135c)

(26,382,594) **56,739,952**

Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)

PacifiCorp Attachment 5 - Cost Support

	A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
	Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	
1	December	204.58b		2020	7,627,712,649	-
2	January	Monthly Balances		2021	7,636,344,400	
3	February	Monthly Balances		2021	7,653,035,468	
4	March '	Monthly Balances		2021	7,681,811,392	
5	April	Monthly Balances		2021	7,696,316,909	
	May	Monthly Balances		2021	7,704,181,309	
	June	Monthly Balances		2021	7,736,124,219	
8		Monthly Balances		2021	7,816,523,703	
	August	Monthly Balances		2021	7,818,883,845	
	September	Monthly Balances		2021	7,828,967,977	
	October	Monthly Balances		2021	7,857,978,034	
	November	Monthly Balances		2021	7,883,496,301	
	December	204.58g		2021	7,890,023,096	
15 14	Transmission Plant In Service	(sum lines 1-13) /13	(Note M)	True-up	7,756,261,485	Appendix A input
	Outside of Birth day Bloods Outside	0		V	D. L.	
	Calculation of Distribution Plant In Service December	Source 204.75b		Year 2020	Balance 7,647,962,060	
						<u> </u>
	January	Monthly Balances		2021	7,668,224,916	
	February	Monthly Balances		2021	7,687,347,498	
	March	Monthly Balances		2021	7,713,581,697	
19		Monthly Balances		2021	7,736,926,271	
20	May	Monthly Balances		2021	7,767,556,427	
21		Monthly Balances		2021	7,803,374,232	
22		Monthly Balances		2021	7,826,859,342	
	August	Monthly Balances		2021	7,843,379,691	
	September	Monthly Balances		2021	7,877,253,457	
	October	Monthly Balances		2021	7,902,580,938	
	November	Monthly Balances		2021		
				2021	7,942,141,589 8,032,285,954	
	December Distribution Plant In Service	204.75g			7,803,805,698	
20	Distribution Plant in Service	(sum lines 15-27) /13		True-up	7,003,005,096	
	Calculation of Intangible Plant In Service	Source		Year	Balance	
	December	204.5b		2020	1,054,374,613	
	December	204.5g		2021	1.106.474.798	
	Intangible Plant In Service	(sum lines 29 & 30) /2	(Note N)	True-up		Appendix A input
	9	((.,, ,	
	Calculation of General Plant In Service	Source		Year	Balance	
32	December	204.99b		2020	1,349,470,354	
33	December	204.99g		2021	1,376,963,716	
8 34	General Plant In Service	(sum lines 32 & 33) /2	(Note N)	True-up	1,363,217,035	Appendix A input
	Calculation of Production Plant In Service	Source		Year	Balance	
	December	204.46b		2020	12,652,732,709	-
	January	Monthly Balances		2021	12,831,985,426	
	February	Monthly Balances		2021	12,958,160,624	
	March	Monthly Balances		2021	13,167,408,234	
39	April	Monthly Balances		2021	13,243,363,863	
40		Monthly Balances		2021	13,268,952,879	
41		Monthly Balances		2021	13,372,875,013	
42		Monthly Balances		2021	13,407,960,024	
	August	Monthly Balances		2021	13,414,605,549	
	September	Monthly Balances		2021	13,423,964,195	
	September October	Monthly Balances Monthly Balances		2021	13,423,964,195	
	November	Monthly Balances		2021	13,451,881,587	
	December December	204.46g		2021	13,476,057,172	· · · · · · · · · · · · · · · · · · ·
48	Production Plant In Service	(sum lines 35-47) /13		True-up	13,239,021,690	
	Electric Plant Sold	204.102g			0	-
49						
49						
	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-up	31.242.730 613	Appendix A input

Accumulated Depreciation Workshop

ccumulated Depreciation Worksheet					
ttachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation of Transmission Accumulated Depreciation	Source		Year	Balance	
51 December	Prior year 219.25c		2020	1,942,552,607	-
52 January	Monthly Balances		2021	1,951,149,198	
53 February	Monthly Balances		2021	1,959,917,145	
54 March	Monthly Balances		2021	1,972,925,665	
55 April	Monthly Balances		2021	1,983,039,097	
56 May	Monthly Balances		2021	1,993,581,730	
57 June	Monthly Balances		2021	2,001,550,523	
58 July	Monthly Balances		2021	2,009,099,475	
59 August	Monthly Balances		2021	2,018,779,138	
60 September	Monthly Balances		2021	2,028,675,490	
61 October	Monthly Balances		2021	2,038,288,372	
62 November	Monthly Balances		2021	2,049,121,683	
63 December	219.25c		2021	2,045,200,003	-
25 64 Transmission Accumulated Depreciation	(sum lines 51-63) /13	(Note M)	True-up	1,999,529,240	Appendix A input
Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	
65 December	Prior year 219.26c		2020	3,027,035,454	-

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Materials & Supplies

materials & Supplies				
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount
Undistributed Stores Expense		Prior Year	227.16c	0
		Current Year	227.16c	0
39	(Note N)	Appendix A input	True-up	0 beg-of-year and end-of-year average
Construction Materials & Supplies		Prior Year	227.5c	176,943,869
		Current Year	227.5c	203,514,526
42	(Note N)	Appendix A input	True-up	190,229,198 beg-of-year and end-of-year average
Towns of the Manager A Committee		Prior Year	227.8c	1,231,929
Transmission Materials & Supplies				
		Current Year	227.8c	815,425
45	(Note N)	Appendix A input	True-up	1,023,677 beg-of-year and end-of-year average

TC Adjustment

A			Transmission related		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	portion	Appendix A input	Details
Amortized Investment Tax Credit			Net Plant Allocator		
133 Utility Investment Tax Credit Adj Net (411.4)	114.19c	(1,339,178)	29.02%	(388,582)	
Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base					
	Current beg of year balance 266 footnotes	30,492			
	Current end of year balance 266 footnotes	24,871			
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Average	27,682	29.02%	8,032	(enter negative in Appendix A)

Transmission / Non-transmission Cost Suppo

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Transmission Related 1	Non-transmission Relat	ed Details
Land Held for Future Use						
	Prior Year	214.47d	23,912,440	1,679,914	22,232,526	Detail for transmission-related value on Attachment 12
	Current Year	214.47d	14,811,003	1,517,970	13,293,033	Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A input	True-up		1,598,942		beg-of-year and end-of-year average
			`			

tents to A & G Expense x A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			A	djusted Total	Details
cluded Membership Dues Expense					
FERC Form No. 1 page 335		Total	Included	Excluded	
Page 335, Line 1 (Industry Association Dues)					
American Clean Power	component of 335 Ln 1b	212,500		212.500	
Edison Electric Institute	component of 335 Ln 1b	1,003,264	1.003.264	212,000	
Intermountain Electrical Association	component of 335 Ln 1b	9,500	1,000,201	9.500	
North American Transmission Forum	component of 335 Ln 1b	95,738	95.738	0,000	
Northwest Public Power Association	component of 335 Ln 1b	1.810	00,700	1.810	
Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	79,486		79.486	
Rocky Mountain Electrical League	component of 335 Ln 1b	18,000		18.000	
The National Hydropower Association, Inc.	component of 335 Ln 1b	71.832		71.832	
UMS Group	component of 335 Ln 1b	42,000		42.000	
Western Energy Supply Transmission Associates	component of 335 Ln 1b	43,379		43.379	
	Page 335, Line 1 Subtotal	1,577,509		,	
Page 335, Lines 7 - 28 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
Lines 7 - 28	Page 335, Lines 7-28	251,609		251.609	
Other (Individually less than \$5,000)	Page 335, Line 29	112,877		112,877	
Directors' Fees - Regional Advisory Board	Page 335, Line 36	18,000		18,000	
Rating Agency and Trustee Fees	Page 335, Lines 31-35	560,121	560,121		
Total	(Note C)	Appendix A Input		860,993	
OP					
Fixed PBOP expense		Annual Update Information	al Filing	1,701,106	
Actual PBOP expense		Attachement 17		1,701,106	
Adjusted total (Current year actual)		Appendix A Input	True-up	0 Authoriz	zed Filled Expense minus Actual Expense
perty Insurance					
Property Insurance Account 924		320.185b		4,207,600	
	(Note F)	Appendix A Input		4,207,600	
	. ,				

Regulatory Expense Related to Transmission Cost Support

			ansmission Related		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Directly Assigned A&G		Form No. 1 Amount A	Appendix A input N	on-transmission Related Details	
Specific Transmission related Regulatory Expenses Federal Energy Regulatory Commission:					
Annual Fee	350.19d	2,587,098	2,587,098		
Annual Fee - hydro	350.20d	3,408,208		3,408,208	
Transmission Rate Case	350.21d	329,045	329,045		
Other Regulatory	350.22d	1,769,419	483,502	1,285,917	
67 Total	sum	8,093,769	3,399,644	4,694,125	

Safety Related Advertising Cost Support

			Safety Related		
	ndix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount Appendix A Input	Non-safety Related Details	
	Directly Assigned A&G				
68	General Advertising Exp Account 930.1 - Safety-related Advertising	320.191b	8,074	8,074 Based on FERC 930.1 download	
			<u> </u>		

Education	and	Out	Reach	Cost	Sup	port
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			Education &			
		C	Outreach Appendix			
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	A Input	Other	Details	
Directly Assigned A&C						
71 General Advertising Exp Account 930.1 - Education and Outreach	320.191b	8,074	0	3	8,074 Based on FERC 930.1 download	

Multistate workshee

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

Adjustments to Transmission O&N

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related Appendix A input Details
53	Transmission O&M	320.112b	232,301,840	(139,972)	232,161,868
	Adjustment for Ancillary Services Accounts 561-561.				
	(561) Load Dispatching	320.84b	0		
	(561.1) Load Dispatch-Reliability	320.85b	0		
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647		
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544		
	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-	sum	10,309,902	0	10,309,902 Adjustment for Ancillary Services Accounts 561-561.5
					·
55	Less: Account 565	320.96b	159,058,497	0	159,058,497
1					

Facility Credits under Section 30.9 of the OATT

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount Description & Documentation
Net Revenue Requirement	
166 Facility Credits under Section 30.9 of the OATT	Appendix A Input
168 Interest on Network Upgrade Facilities	4,690,561 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	(147,761,488)	
		Current Year	Enter negative	(147,966,140)	
50 Network Upgrade Balance	(Note N)	Appendix A input	True-up	(147,863,814) beg-of-year and end-of-year average	

Depreciation Expense

eprecia	tion Expense			
ppendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
Tra	nsmission Plant			
	Depreciation expense (403)	(Note H)	336.7b	134,616,361
	Amortization of limited term electric plant (404)	(Note H)	336.7d	0
76	Transmission Depreciation Expense Including Amortization of Limited Term Plan	(Note H)	sum	134,616,361 Appendix A Input
Gei	neral Plant			
	Depreciation expense (403)	(Note H)	336.10b	47,034,116
	Amortization of limited term electric plant (404)	(Note H)	336.10d	591,957
77	General Depreciation Expense Including Amortization of Limited Term Plan	(Note H)	sum	47,626,073 Appendix A Input
Inta	angible plant			
	Amortization of limited term electric plant (404)	(Note H)	336.1d	58,013,199
	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	58,013,199 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

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

\$ - Schedule 1 Reconciliation

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

Instruction Summ Sep Month	Year Year 2 Year 2 Year 2 Year 2 Year 2 Year 2 Year 3 Year 3 Year 3 Year 3	TO estimates all transmission TO adds weighted Cap Adds to Pool results of Step 3 Results of Step 3 go into effect TO populates the formula with Reconciliation - actual data TO estimates Cap Adds and C Action TO populates the formula with TO populates the formula with	In Year 1 date from FERC Form N Cap Adds and CWP for Year 2 Up Adds Joseph Service 1 Up Adds In service fine and In Intelligence In Year 2 date from FERC Form N CWP during Year 3 weighted bas Type 1 Type 1 date from FERC Form N	weighted based on Months et 1, 2011 - May 31, 2012) to . 1 for Year 2 (e.g., 2011) sed on Months expected to b	expected to be in service in \ to e in service in Year 3 (e.g., .)	2012)	nputs in lines 16 or 34 of Agy	pendix A)											
2 April	Year 2 Plant In Service	TO estimates all transmission	Cap Adds and CWIP for Year 2	weighted based on Months e	expected to be in service in 1	rear 2 (e.g., 2011) in proj	ection and populates for act	tuals as inputs to Attachmen	t 7 (but not Appendix A) t	for true up.	CWIP		Plant In Service				CWIP		
	(A) Monthly Additions	(B) Monthly Additions	(C) Monthly Additions	(D) Monthly Additions	(E) Monthly Additions	(F) Monthly Additions	(G) Monthly Additions	(H) Monthly Additions	(I) Monthly Additions	(J) Monthly Additions	(K) Monthly Additions	(L)	(M) Other Transmission PIS	(N) Energy Gateway	(0) Other Transmission PIS	(P) Energy Gateway	(Q) Transmission CWIP	(R) Transmission CWIP	(S) Input/Total
	Other Transmission PIS		Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Transmission CWIP	Weighting	Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(O / 13)	IIIput rotai
CWIP Balance Dec (prior year)	(Excl Energy Galeway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)	13					_	-	
Jan	-		-	-	-		-	-		-	-	12	-		-	-	-	-	
Feb Mar		· ·								-		11 10						-	
Apr	-		-		-	-	-	-		-	-	9	-	-	-	-	-	-	
May Jun											-	8 7		-		-		-	
Jul	-					-		-	-	-	-	6		-	-	-	-	-	
Aug Sep	-	•			-	-			-	-		5	-	-	-	-	-	-	
Sep Oct									:	-		3						-	
Nov										-	-	2						-	
Dec Total	-		· · · · · · · · · · · · · · · · · · ·		-		<u> </u>	-	-			1		-			1	-	Į.
	Plant Additions and CWIP (we		•								-		Input to Line 16 of Appendix A				-		Not for true-up
													Input to Line 34 of Appendix A						Not for true-up
Step Month 3 April	Year Year 2	Action TO adds weighted Cap Adds t	to plant in consists in Enrossis										Estimated Life			-	aī .		
5 74.0	10012	\$ -	as plant in service in i dinida		Must run Appendix A to g	get this number (with input	ts in lines 16 and 34 of Appe	endix A)					Estimated Depreciation for	Attachment 7			†		
													Jan	11.5		-			
4 May	Year 2	Post results of Step 3 \$ -			Must run Annendix A to o	net this number (with innu	ts in lines 16 and 34 of Appe	endix A)					Feb Mar	10.5 9.5					
		•				, , , , , , , , , , , , , , , , , , , ,							Apr	8.5					
5 June	Year 2		ct for the Rate Year 1 (e.g., June	1, 2011 - May 31, 2012)									May	7.5					
		\$ -											Jun Jul	6.5 5.5					
													Aug	4.5					
													Sep	3.5					
6 April	Year 3		Year 2 data from FERC Form N										Oct	2.5		-			
		\$ - R	tev Req based on Prior Year data	1	Must run Appendix A to g	get this number (without in	nputs in lines 16 or 34 of App	pendix A)					Nov Dec	1.5 0.5		:			
													Total Estimated Depreciat				1		
7 April	Year 3	Reconciliation - actual data \$ - F	Result of Formula for Reconciliati	on	Must run Appendix A to a	set this number (with innu	ts in lines 16 and 34 of Appe	endix A)											
						, (www.mpu													

PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

						Attaonmont 7		oomone ona	go mornoncor									
Line 1	New Plant Carrying	Charge																
2	Fixed Charge Rate		ontributions in Ai	d of Construction	(CIAC)													
3	Α	Formula Line 157		Net Plant Carrying (harge without	Depreciation					9.0707%							
4	В	164				Basis Point in ROE without	Depreciation				9.6178%							
5	С		1	Line B less Line A							0.5471%							
6	FCR if CIAC																	
7	D	158	1	Net Plant Carrying (Charge without	Depreciation, Return, nor	Income Taxes				2.3805%							
	The FCR resulting f	rom Formula in	a given vear is use	ed for that year only	ı.													
	Therefore actual rev	venues collected	in a year do not o	change based on co		sequent years												
	In the True-up, the a																	
	Columns and rows	nay be added to		Energy Gateway only)		(Energy G	ateway Segment B-H)		(Ene	rgy Gateway Segment	t B-H)							
8 Useful life of the project	Life					58.00			58.00		·							
"Yes" if the customer has paid a lumpsum																		
payment in the amount of the investment 9 on line 29, Otherwise "No"	CIAC	(Yes or No)	No			No			No									
10 Input the allowed increase in ROE	Increased ROE (basis p		0			50			50									
From line 3 above if "No" on line 13 and	0.00/ 0.05		9.0707%			0.07070/			9 0707%			0.07079/						
11 from line 7 above if "Yes" on line 13 12 Line 14 plus (line 5 times line 13)/10	9.8% ROE FCR for This Project		9.0707%			9.0707% 9.3442%			9.0707%			9.0707% 9.0707%						
13 13 Month Net Plant or CWIP Balance	Investment		-			1,922,132,004			-	-		-						
14 Actual or estimated depreciation expens	Annual Depreciation Exp	oense	-			33,140,207			-			-						
		l	13 Month Net						13 Month Net			13 Month Net						Transmission Incentive
			Plant or CWIP Balance		_	13 Month Net Plant or CWIP Balance		_	Plant or CWIP Balance		_	Plant or CWIP Balance		_		Incentive Charged	Without Incentive	Credit (incentive minus without)
15	W 9.8 % ROE	Invest Yr 2010	Balance	Depreciation	Revenue	287.225.425	Depreciation 4,836,783	Revenue 30,890,181	Balance	Depreciation	Revenue	Balatice	Depreciation	Revenue	Total \$ 30,890,181		\$ 30,890,181	(Incentive minus without)
16	W Increased ROE	2010	-	-		287,225,425	4,836,783	31,675,830	-	-	-	-	-		\$ 31,675,830	\$ 31,675,830	00,000,101	\$ 785,649
17	W 9.8 % ROE	2011	-	-		784,113,653	13,727,954	84,852,663	-	-	-	-	-		\$ 84,852,663		\$ 84,852,663	
18 19	W Increased ROE W 9.8 % ROE	2011 2012	-			784,113,653 785,864,997	13,727,954 13,960,855	86,997,454 85,244,423	-	-	-	-	-	-	\$ 86,997,454 \$ 85,244,423		\$ 85,244,423	\$ 2,144,791
20	W Increased ROE	2012	-	-		785,864,997	13,960,855	87,394,005	-	-	-	-	-		\$ 87,394,005			\$ 2,149,581
21	W 9.8 % ROE	2013	-	-		1,039,140,449	18,682,869	112,940,330	-	-	-	-	-		\$ 112,940,330		\$ 112,940,330	
22	W Increased ROE W 9.8 % ROE	2013 2014	-			1,039,140,449 1,164,054,968	18,682,869 21,135,829	115,782,697 126,723,930	-	-	-	-	-		\$ 115,782,697 \$ 126,723,930	\$ 115,782,697	\$ 126,723,930	\$ 2,842,367
24	W Increased ROE	2014	-	-		1,164,054,968	21,135,829	129,907,976	-	-	-	-	-		\$ 129,907,976		120,120,000	\$ 3,184,046
25	W 9.8 % ROE	2015	-	-		1,350,166,903	24,782,100	147,251,882	-	-	-	-	-		\$ 147,251,882		\$ 147,251,882	
26 27	W Increased ROE W 9.8 % ROE	2015 2016	-			1,350,166,903 1,463,059,094	24,782,100 29,386,385	150,945,002 162,096,296	-	-	-	-	-		\$ 150,945,002 \$ 162,096,296		\$ 162,096,296	\$ 3,693,120
28	W Increased ROE	2016	-	-		1,463,059,094	29,386,385	166,098,210	-	-	-	-	-		\$ 166,098,210			\$ 4,001,914
29	W 9.8 % ROE	2017	-	-		1,439,903,455	29,467,919	160,077,448	-	-	-	-	-		\$ 160,077,448		\$ 160,077,448	
30 31	W Increased ROE W 9.8 % ROE	2017 2018	-	-		1,439,903,455 1,413,360,220	29,467,919 27,214,371	164,016,024 155,416,238		-	-	-	-		\$ 164,016,024 \$ 155,416,238		\$ 155,416,238	\$ 3,938,576
32	W Increased ROE	2018	-	-		1,413,360,220	27,214,371	159,282,211	-	-	-	-	-	-	\$ 159,282,211			\$ 3,865,973
33	W 9.8 % ROE	2019	-	-	-	1,386,203,297	27,215,321	152,953,862	-	-	-	-	-		\$ 152,953,862		\$ 152,953,862	
34 35	W Increased ROE W 9.8 % ROE	2019 2020	-	-		1,386,203,297 1,471,003,295	27,215,321 28,854,427	156,745,552 162,284,934		-	-	-	-		\$ 156,745,552 \$ 162,284,934		\$ 162,284,934	\$ 3,791,690
36	W Increased ROE	2020	-	-		1,471,003,295	28,854,427	166,308,578	-	-	-	-	-	-	\$ 166,308,578			\$ 4,023,644
37 38	W 9.8 % ROE	2021 2021	-	-	-	1,965,162,841 1,965,162,841	38,264,499 38,264,499	216,518,806 221,894,127	-	-	-	-	-	-	\$ 216,518,806		\$ 216,518,806	e 5.275.200
38	W Increased ROE W 9.8 % ROE	2021	-	-		1,905,102,041	38,176,479	212,527,581		-	-	-	-		\$ 221,894,127 \$ 212,527,581		\$ 212,527,581	\$ 5,375,322
40	W Increased ROE	2022	-			1,922,132,004	38,176,479	217,785,200	-	-	-	-	-	-	\$ 217,785,200	\$ 217,785,200		\$ 5,257,619
41 42	W 9.8 % ROE W Increased ROE	2023 2023	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
42	W 9.8 % ROE	2023	-	-			-			-	-	-	-		s -	,	s -	-
44	W Increased ROE	2024	-			-	-	-	-	-	-	-	-	-	\$ -	S -		\$ -
45	W 9.8 % ROE	2025	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
46 47	W Increased ROE W 9.8 % ROE	2025 2026		-			-							-	\$ -	ľ	s -	· -
48	W Increased ROE	2026		-		-	-		-		-	-		-	\$ -	S -		\$ -
49	W 9.8 % ROE W Increased ROF	2027 2027	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
50 51	W 9.8 % ROE	2027		-			-							-	\$ -	ľ	s -	· -
52	W Increased ROE	2028		-		-	-	-	-	-		-		-	\$ -	s -		\$ -
53 54	W 9.8 % ROE W Increased ROE	2029 2029				-	-		-	-	-	-	-	-	\$ -	e	\$ -	l _e
54 55	** IIIUleased RUE	2029]	-	-						-	•	ا "	s -	-
56	1								-			-				S -		\$ -

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2021

New			Oregon		Washington	1	California		Utah		Wyoming		AZ, CO, MT,	NM	ldaho		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 Station Equipment Towers and Improvements Station Equipment Towers and Fixtures Poles and Fixtures Overhead Conductors and Devices Underground Conductors and Devices Underground Conductors and Devices Roads & Trails Unclassified Transmission															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21%
11 12 13 14 15 16 17 18 19 20 21 22	390 391.2 391.3 393 394 395 397 397.2	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 - Mobile Radio Equipment Miscellaneous Equipment Unclassified General	738 94,778,743 23,769,198	2.07%	13,817,417	2.06%	4,222,101			2.05% 2.55% 4.97%	16,220,165	2.28%	331,004	0.00% 1.76% 2.77%	4,868 13,828,483 2,141,247	1.70% 1.84% 4.61%	5.00% 20.00% 12.50% 4.00% 4.17% 5.00% 4.30% 9.09% 5.00%
23 24 25	303	Franchises and Consents Miscellaneous Intangible Plant Leasehold Improvements - Gen															4.96% 5.71% 3.55%

Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last depreciation study.

- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 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 2021 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
- FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned categories/FERC Accounts have been combined into their main accounts due to immateriality.
- 15 New FERC Sub-account 391.3 (Office Furniture and Equipment Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp Attachment 9a - Load Divisor for Projection

							O4	TT (Part III - N	etwork Service	- Average of	current year and p	rior two years									
Column	e	fl	12	f3	94	f5	95	17	18	f9	f10	fl1	f12	f13	f14	f15	f16	f17	f18	f19	-
					BPA: Benton			BPA Airport			Calpine Energy					Avangrid		BPA South	BPA Idaho		
Customer			BPA Gazley	PUD	REA	Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	East Idaho	Falls	NTUA	
Class	NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 894	
Jan	8,265	6.31	3.28	29.12	1.26	0.10	0.12	0.18	0.01	20.42	14.84	10.41	47.60	0.01	0.01	33.12	1.01	289.64	106.53	2.61	567
Feb	8,256	6.84	3.32	31.53	1.26	0.37	0.08	0.13	0.01	19.82	14.77	11.06	50.47	0.01	0.01	33.09	1.09	281.32	110.93	2.47	569
March	7,808	6.24	3.31	28.40	1.23	0.16	0.01		0.01	21.08	14.31	10.22	46.98	0.01	0.01	32.96	1.03	268.88	101.28	2.33	538
April	7,063	5.58	3.07	22.52	0.98	0.20		0.02	0.01	18.62	13.89	8.79	40.47	0.28	0.33	32.91	1.03	194.49	54.45	1.90	400
May	8,102	4.71	3.06	13.84	0.28	0.21			1.23	12.48	16.06	8.15	35.08	0.53	2.77	33.11	0.98	134.16	76.45	1.94	345
Jun	9,629	4.83	3.63	17.25	0.38	0.13		0.01	1.72	14.51	17.72	9.83	47.17	0.56	3.28	33.48	1.27	175.57	94.95	2.17	428
Jul	10,557	5.33	3.62	16.06	0.40	0.13		0.00	1.43	14.37	17.11	10.87	55.35	0.63	3.19	33.50	1.22	188.56	110.61	2.67	465
Aug	10,438	5.93	3.64	18.43	0.38	0.17			1.39	15.61	18.00	10.91	55.27	0.62	3.02	33.48	1.09	165.80	105.60	2.56	442
Sept	9,600	5.28	3.52	14.76	0.31	0.13		0.05	1.02	13.80	17.19	10.37	48.46	0.55	2.81	33.31	1.18	140.43	98.87	2.37	394
Oct	7,788	6.05	3.15	25.91	0.97	0.25	0.04		0.61	18.48	14.03	10.12	42.89	0.10	0.01	33.38	0.99	253.04	87.95	2.24	500
Nov	7,813	4.84	3.21	24.35	0.95	0.17	0.17	0.10	0.01	15.18	14.21	9.55	39.96	0.01	0.01	33.18	0.91	229.21	85.94	1.50	463
Dec	8,494	4.76	3.14	28.23	0.80	0.19	0.18	0.15	0.01	17.55	13.12	10.65	46.65	0.01	0.01	33.15	1.01	312.08	97.45	2.64	572
Total	103,811	67	40	270	9	2	- 1	- 1	7	202	185	121	556	3	15	399	13	2,633	1,131	27	5,683
Avg 12CP	8,651	6	3	23	1	0	0	0	- 1	17	15	10	46	0	- 1	33	1	219	94	2	474

			ther Service		
j	Ď	j4	j3	j2	j1
		Western Area			
		Power			
		Administration	Deseret	UMPA	UAMPS
Total OS		OS	OS	OS	OS
		RS 262/263	RS 280	RS 637	RS 297
90		321	115	59	405
87		313	93	61	405
78		322	73	42	349
75		242	106	41	365
1,02		302	121	63	542
1,24		315	148	111	674
1,45		330	162	153	810
1,50		312	205	152	832
1,36		295	175	139	758
81		287	111	45	375
86		296	108	51	413
92		301	107	54	459
12,52		3,637	1,524	973	6,386
1,04		303	127	81	532

														OATT (Part II Lo	ong-Term Firm	Point-to-Point Tran	mission Servi	ce) - Projection													
Column	g1	g2	g3	94	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g28	g29	g30	g
																															1
														Sacramento		Clatskanie	Evergreen														
		Black Hills,					Thermo No.							Muncipal Utility	Salt River	People's Utility	Biopower,		Airport Solar											City of	
Customer	PacifiCorp	Inc.	BPA	BPA	Idaho Power	Avangrid	1	Powerex	Powerex	Powerex	Powerex	NextEra:	State of SD	District	Project	District	LLC	Garrett Solar	LLC	EWEB	Falls Creek	Losses	Powerex	Roseville							
Class	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP		LTP	Total LTP							
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 895	SA 568	SA 169	SA 1016	SA 1017	SA 1040	SA 733	SA 779	SA 863	SA 809	SA 899/ SA 901	SA 874	SA 966	SA 965	SA 605	SA 868		SA 700	SA 701	SA 702	SA 748	SA 749	SA 995	SA 996	SA 881	
Jan	1,921	50		56		30	- 11	80	100	100		99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
Feb	1,921	50		56		30	- 11	80	100	100		99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
March	1,921	50	-	56		30	- 11	80	100	100		99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
April	1,921	50		56		30	- 11	80	100	100		99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
May	1,921	50		56		30	- 11	80	100	100	100	99	4	19	25	15	10	10	50	25	5	102	100	100	100	50	150	100	100	50	3,562
Jun	2,016	50		56	50	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	106	100	100	100	50	150	100	100	50	3,690
Jul	2,016	50		56	50	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	1	106	100	100	100	50	150	100	100	50	3,686
Aug	2,016	50	-	56	50	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	1	106	100	100	100	50	150	100	100	50	3,686
Sept	2,016	50		56	50	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	3	106	100	100	100	50	150	100	100	50	3,688
Oct	2,016	50		56	50	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	5	106	100	100	100	50	150	100	100	50	3,690
Nov	1,855	50		56		30	- 11	80	100	100	100	99	4	19	25	15	10	10	48	25	5	99	100	100	100	50	150	100	100	50	3,491
Dec	1,855	50		56		30	- 11	80	100	100	100	99	4	19	25	15	10	10	48	25	5	99	100	100	100	50	150	100	100	50	3,491
Total	23,395	600		672	250	360	132	960	1,200	1,200	800	1,093	48	228	300	180	120	120	586	300	50	1,222	1,200	1,200	1,200	600	1,800	1,200	1,200	600	42,816
Avg 12CP	1,950	50		56	21	30	- 11	80	100	100	67	91	4	19	25	15	10	10	49	25	4	102	100	100	100	50	150	100	100	50	3,568

Total Network & OS	1% growth	Behind-the Meter	Total Network Load
9,731	9,831	249	10,080
9,697	9,796	204	10,000
9,132	9,225	204	9,429
8,217	8,301	207	8,508
9,476	9,572	184	9,756
11,306	11,421	179	11,600
12,477	12,603	146	12,749
12,381	12,506	143	12,649
11,362	11,477	189	11,666
9,106	9,199	190	9,389
9,145	9,238	230	9,468
9,986	10,089	229	10,318
122,015	123,258	2,353	125,611
10,168	10,272	196	10,468

PacifiCorp Attachment 9a1 - Load (Current Year)

											OAT	T (Part III - Ne	twork Service)										
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
													Calpine											
													Energy											
							BPA: Benton	BPA Oregon		BPA Airport			Solutions					Avangrid		BPA South East		3 Phases		ı
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	REA	Wind	BPA CEC	Solar	BPA WEID	Tri-State	LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	BPA Idaho Falls	Renewables Inc.	NTUA	ı
																								Total
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	
Jan	26	18:00	8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91	-	2.55	557
Feb	18	19:00	7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11	-	2.44	548
March	- 1	8:00	7,547	5.55	3.18	26.03	1.05	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24	-	2.41	542
April	12	8:00	7,098	5.88	3.23	25.72	0.91	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15	-	1.88	394
May	31	18:00	8,244	4.73	3.24	15.73	0.46	0.46	_	_	1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80	-	1.90	357
Jun	28	17:00	10,755	6.06	4.15	23.38	0.38	-	-	-	1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21	-	2.35	475
Jul	6	17:00	10,861	5.35	3.71	16.13	0.40	0.39	_	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66	-	2.73	484
Aug	12	17:00	10,546	6.35	3.73	22.08	0.39	0.16	-	-	1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85	-	2.55	450
Sept	9	17:00	9,459	5.51	3.23	13.99	0.29	0.38	-	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85	-	2.53	383
Oct	12	9:00	7,314	5.85	2.93	24.60	0.73	-	-	-	0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08	-	1.95	422
Nov	22	18:00	7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73	-	-	422
Dec	28	18:00	8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74	-	2.65	618
Total			104,380	66	40	280	9	3	1	1	7	200	197	121	544	4	16	413	17	2,578	1,129	-	26	5,651

					Other	Service		
Column			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
Jan	26	18:00	427	56	107	305		896
Feb	18	19:00	400	58	109	278		845
March	1	8:00	379	43	95	340		857
April	12	8:00	414	76	141	213		843
May	31	18:00	548	56	109	302		1,015
Jun	28	17:00	731	126	166	317		1,340
Jul	6	17:00	870	156	190	323		1,539
Aug	12	17:00	834	147	227	303		1,511
Sept	9	17:00	772	137	155	298		1,362
Oct	12	9:00	375	50	137	227		789
Nov	22	18:00	399	59	129	291		877
Dec	28	18:00	461	53	115	294		924
Total			6,611	1,017	1,679	3,491		12,798

PacifiCorp Attachment 9a2 - Load (One Year Prior)

													OATT (F	Part III - Networ	k Service)									
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20 f21	f
										BPA Airport			Calpine Energy					Avangrid		BPA South East	BPA Idaho	3 Phases		
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA B	PA Oregon Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	Falls	Renewables Inc.	NTUA	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO		Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	
Jan	15	8:00	8,327	7.45	3.27	29.21	1.36	-	0.17	0.18	-	21.07	13.99	10.68	51.49	0.01	0.01	33.01	1.16	264.46	96.86	0.25	2.63	537
Feb	4	8:00	8,221	7.17	3.44	31.20	1.26		0.05	0.12	-	21.17	13.83	10.72	47.51	0.01	0.01	32.75	1.06	301.29	105.27	0.24	2.56	580
March	2	8:00	7,658	5.82	3.51	23.99	1.12			-	-	19.87	13.87	10.36	42.81	0.01	0.01	32.54	1.09	250.10	104.96	0.24	2.23	513
April	2	9:00	6,924	5.16	2.79	22.71	0.93	0.05		0.04		20.18	13.59	9.00	43.58	0.25	0.01	32.98	1.05	200.66	66.27	0.19	1.95	421
May	29	17:00	8,750	4.39	3.00	14.25	0.37	0.17		-		11.75	16.67	7.51	36.39	0.55	3.26	32.76	1.09	131.14	86.11	0.26	2.13	352
Jun	23	18:00	9,451	4.16	3.42	17.10	0.34	0.40		0.01		15.94	17.63	9.94	47.72	0.54	3.41	33.35	1.25	160.85	84.38	0.30	2.22	403
Jul	30	17:00	10,476	5.13	3.74	18.12	0.40			-	-	15.55	16.54	9.66	53.21	0.68	3.14	33.78	1.21	172.73	105.52	0.35	2.68	442
Aug	17	16:00	10,546	5.60	3.57	17.11	0.37	0.36		-	-	15.59	16.33	10.76	61.16	0.62	3.14	33.38	1.12	161.70	110.05	0.31	2.69	444
Sept	3	17:00	9,618	4.97	3.61	17.26	0.34	-		-	-	13.54	16.12	9.41	45.99	0.61	3.06	33.96	1.20	137.35	99.93	0.29	2.48	390
Oct	26	9:00	7,776	5.72	3.03	26.55	0.92	0.38		-	0.59	20.08	11.97	9.76	48.69	0.01	0.01	34.27	0.93	272.78	82.87	0.21	2.27	521
Nov	30	19:00	7,685	4.94	3.00	25.05	0.92	-	0.16	0.10	0.01	16.41	12.39	9.23	39.98	0.01	0.00	34.22	0.81	242.69	94.60	0.17	2.35	487
Dec	29	18:00	8,274	4.40	3.02	28.06		0.57	0.18	0.10	0.01	17.42	11.06	10.51	45.74	0.01	0.01	33.72	1.08	326.59	101.98	0.21	2.62	587
Total			103,708	64.9	39.4	270.6	8.3	1.9	0.6	0.6	0.6	208.6	174.0	117.5	564.3	3.3	16.1	400.7	13.0	2.622.3	1.138.8	3.0	28.8	5.677

					(Other Service		
Column			j1	j2	j3	j4	j5	j
						Western Area Power		
Customer			UAMPS	UMPA	Deseret	Administration		
Class			OS	OS	OS	OS		Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	RS 262/263		
Jan	15	8:00	379	58	90	333		861
Feb	4	8:00	431	62	89	322		905
March	2	8:00	354	50	66	307		776
April	2	9:00	343	31	117	222		713
May	29	17:00	674	101	155	310		1,240
Jun	23	18:00	674	111	157	312		1,254
Jul	30	17:00	788	152	149	348		1,437
Aug	17	16:00	856	157	240	316		1,569
Sept	3	17:00	744	116	224	299		1,383
Oct	26	9:00	365	41	126	301		833
Nov	30	19:00	409	47	122	298		875
Dec	29	18:00	453	48	122	294		916
Total	•	•	6,469	975	1,657	3,662	-	12,763

PacifiCorp Attachment 9a3 - Load (Two Year Prior) 2019

											0	ATT (Part III - N	etwork Service)									
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
											Calpine Energy					Avangrid		BPA South East		3 Phases		BPA Airport	
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA B	PA Oregon Wind	BPA CEC	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	BPA Idaho Falls	Renewables Inc.	NTUA	Solar	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	SA 836	
Jan	2	9:00	8,233	6.88	3.60	28.75	1.34	0.30	•	19.78	15.45		45.55	0.01	0.01	30.81	0.75	330.22	108.83	0.01	2.64		605
Feb	7	8:00	8,604	7.68	3.56	35.61	1.36	0.50	0.03	18.86	16.14		55.25	0.01	0.01	31.82	0.79	280.11	112.41	0.06	2.42		578
March	4	8:00	8,218	7.34	3.25	35.18	1.52	0.11	0.02	21.94	14.33	11.13	54.20	0.01	0.01	31.63	0.77	284.05	93.62	0.05	2.34		561
April	10	8:00	7,167	5.69	3.18	19.14	1.10	-	-	16.23	13.71	8.54	37.79	0.24	0.01	31.21	0.70	176.91	66.93	0.07	1.87		383
May	13	18:00	7,311	5.01	2.94	11.55	-	-	-	11.21	15.44	6.69	32.18	0.54	1.99	32.06	0.79	120.64	81.43	0.08	1.77		324
Jun	28	18:00	8,681	4.28	3.31	11.27	0.43	-	-	14.36	15.40	9.62	44.89	0.55	3.20	31.97	0.87	168.55	93.27	0.11	1.93		404
Jul	22	17:00	10,334	5.50	3.42	13.92	0.40			12.68	17.43	11.28	53.47	0.61	3.09	32.04	0.72	191.32	117.65	0.14	2.61	-	466
Aug	5	17:00	10,220	5.82	3.63	16.11	0.37			13.93	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.87	105.90	0.18	2.42	-	430
Sept	5	17:00	9,722	5.36	3.73	13.05	0.30			16.10	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11	-	409
Oct	30	8:00	8,274	6.57	3.50	26.58	1.27	0.37	0.13	18.17	14.16	11.60	48.47	0.01	0.01	32.06	0.78	298.06	92.90	0.07	2.49	-	557
Nov	26	18:00	8,081	4.45	3.36	25.32	1.16	-	0.18	17.03	13.84	11.06	43.68	0.01	0.01	32.27	0.55	247.44	78.49	0.07	2.16	-	481
Dec	17	18:00	8,498	4.81	3.17	24.42	0.90	-	0.18	17.09	13.91	9.79	43.64	0.01	0.01	32.61	0.72	290.96	65.63	0.08	2.65	0.24	511
Total			103,344	69	41	261	10	1	1	197	185	124	561	3	14	383	8	2,699	1,125	1	27	0	5,711

					Other S	Service		
Column			j1	j2	j3	j4	j5	j
						Western Area		
						Power		
Customer			UAMPS	UMPA	Deseret	Administration		
Class			OS	OS	OS	OS		Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	RS 262/263		
Jan	2	9:00	408	64	148	324		943
Feb	7	8:00	383	64	81	340		868
March	4	8:00	314	33	58	320		724
April	10	8:00	338	18	60	290		706
May	13	18:00	405	32	99	295		831
Jun	28	18:00	617	95	121	317		1,150
Jul	22	17:00	772	151	148	318		1,389
Aug	5	17:00	805	152	148	318		1,423
Sept	5	17:00	758	166	146	288		1,358
Oct	30	8:00	384	44	69	334		831
Nov	26	18:00	431	48	74	299		852
Dec	17	18:00	464	60	85	314		924
Total			6,080	927	1,237	3,757		12,001

Attachment 9b	 Load 	Divisor for	Tr

											2021																									
_																								_												
Column				- 12	- 0	**	*	-			OATT (Part III - N	Network Service)	***	#12	612	414	HE	446	617	#1D	#10	200	f21 f	_	- 15	n	Other	Service	is	_						
Count	T		- "	12	13		12	- 10		10	17	Calpine Energy		112	113	114	Avangrid	110	BPA South East	110	3 Phases	120	121	_	- "	×	- P	Western Area Pow								
Customer		PacifiCor	rp BPA Yaka	na BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon		BPA Idaho Falls	Renewables Inc.	NTUA			UAMPS	UMPA	Deseret	Administration								
Class		NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total N	FO	OS	OS	OS	OG		Total OS						
RS/SA	Day T		SA 328		SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 505	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894			RS 297		RS 280	RS 262/263		896						
Jan Esh	26 11		234 941	4.60 2.98 5.67 2.97		1.09	0.50	0.18 0.16	0.18		20.43 19.42	15.09 14.35	10.08	45.76	0.01	0.00	35.53 34.70		274.24 262.57	113.91 115.11		2.55 2.44	557 547		1 1		107	30 27		845						
March	1 8		547	5.55 3.18	26.03	1.05	0.37	-		0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24		2.41	541	569	2	79 4	95	34	10	857						
April	12 8		.098	5.88 3.23		0.91	0.55			0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15		1.88	394		4	14 7	5 141	21		843						
May	31 11			4.73 3.24 6.06 4.15		0.46 0.38	0.46			1.23	14.49	16.07 20.12	10.25	36.68	0.50	3.06	34.51 35.12	1.07	150.69 197.33	61.80 107.21		1.90 2.35	356 475			48 5	5 109 5 166	30	2	1,015						
dul	6 1	7:00 10.		5.35 3.71		0.40	0.39		0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70		201.64	108.66		2.73	484			70 15	5 190	30		1,539						
Aug	12 1		546	6.35 3.73		0.39	0.16			1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78		168.84	100.85		2.55	449		8		7 227	30		1,511						
Sept	9 1		459 314	5.51 3.23 5.85 2.93		0.29 0.73	0.38		0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19 33.80		139.70 188.29	88.85 88.08		2.53 1.95	382 422		3	72 13 75 5	7 155 1 137	25		1,362						
Nov	22 1		672	5.14 3.26		0.75		0.16	0.11	0.62	12.10	15.41	9.00	36.31	0.00	0.01	33.06		197.50	84.73		1.30	422		1		9 129	22		977						
Dec	28 1		708	5.06 3.23		1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13		318.70	124.74		2.65	617				115	25	4	924						
Total		104,		55.74 39.85		9.09		0.68	0.64			197.08	121.46	544.02	3.51		412.75 34.40	16.90	2,577.88	1,129.34		25.94	5	651		1,01		3,45		12,758						
Avg 12CP		8,	698	5.48 3.32	23.31	0.76	0.28	0.05	0.05	0.62	16.65	15.42	10.12	45.34	0.29	1.32			214.82								5 140	25		1.066.50						
									0.02	0.04	10.00		100.00		027	1.00	54.40	1.41	214.02	94.11	-	2.15		40.1		61 8	, 140			1,000.00						
		_							0.03		10.00			Part II Long-Term				1.41	2,422	34.11	-	2.10		30.		01 6	, ,,,,,	-		1,000.00						
Column		g1	g2	93	94	95	96	97	98	gB	g10	g11						g17	g18	g19	g20	g21	g22 g23	g24	g25	926	g27	928	g29	930	g31 ₁	32 g	9			
		g1	g2	93	94	g5	96	g7 Clatskanie	g8 Clatskanie Peoples	g9 Clatskanie	g10	g11	QATT P	Part II Long-Term g13	Firm Point-to-P	Point Transmissi	on Service	g17			g20	g21	g22 g23	9=-	g25 Sacramer	g26	g27	g28	g29	g30		_	9			
Column Customer		g1 PacifiCo	g2 rp Avangri	g3 I Black Hills, Inc.	94	g5 BPA	96	97	g8	g9 Clatskanie	g10	g11	OATT P	Part II Long-Term	Firm Point-to-P	Point Transmissi	on Service	g17 Powerex			g20 Powerex	g21 Powerex F	g22 g23 lowerex NextEr	9=-	g25	g26	g27		g29	g30	g31 g	_	9			Divisor
			g2 rp Avangri		94	g5 BPA	g6 City of Roseville	g7 Clatskanie	g8 Clatskanie Peoples	g9 Clatskanie	g10 Evergreen Bio	g11 Idaho Power	g12 Thermo No 1 (CRYQ)	Part II Long-Term g13 Powerex	Firm Point-to-P g14 Powerex	Point Transmissi g15 Powerex	on Service	g17 Powerex	g18 Powerex	g19 Powerex	g20 Powerex	g21 Powerex F	g22 g23 lowerex NextEx	a: State of S	g25 Sacramer	g26	g27	g28	g29 Airport	g30	Shell Energy NA Lo	sses Tatal	9 alLTP	Total Network Behind-	Total	
Customer		LTP	LTP	LTP	g4 BPA LTP	g5 BPA LTP	96	g7 Clatskanie	g8 Clatskanie Peoples	gB Clatskanie Peoples Utilis District LTP	g10 Evergreen Bio LTP	g11	QATT Po g12 Thermo No 1	Part II Long-Term g13 Powerex LTP	Firm Point-to-Pi g14 Powerex LTP	Point Transmissi	on Service	g17 Powerex	g18 Powerex LTP	g19 Powerex LTP	g20 Powerex LTP	g21 Powerex F	g22 g23 lowerex NextEr	a: State of S	g25 Sacramer D Munopal Ut District LTP	g26 to Salt River Biby Project LTP	g27 EWEB LTP	g28	g29 Airport Solar LTP	g30 Falls Creek :	Shell Energy NA Lo	_	9 al LTP	the	Network	Network + OS
Customer	Day T	LTP ime Various	LTP SA 895	LTP	94	g5 BPA	g6 City of Roseville	g7 Clatskanie	g8 Clatskanie Peoples	g9 Clatskanie	g10 Evergreen Bio	g11 Idaho Power	g12 Thermo No 1 (CRYQ)	Part II Long-Term g13 Powerex	Firm Point-to-P g14 Powerex	Point Transmissi g15 Powerex	on Service	g17 Powerex	g18 Powerex	g19 Powerex	g20 Powerex LTP SA 995	g21 Powerex F	g22 g23 lowerex NextEx LTP LTP IA 1017 SA 73	a: State of S	g25 Sacramer D Munopal Ut District LTP	g26 to Salt River Biby Project LTP	g27	g28	g29 Airport	g30	Shell Energy NA Lo	sses Tatal	g al LTP		Network	Network + OS + LTP
Customer	Day T	LTP ime Various 2	LTP SA 895	LTP	g4 BPA LTP	g5 BPA	g6 City of Roseville	g7 Clatskanie	g8 Clatskanie Peoples	gB Clatskanie Peoples Utilis District LTP	g10 Evergreen Bio LTP	g11 Idaho Power	g12 Thermo No 1 (CRYQ)	Part II Long-Term g13 Powerex LTP	Firm Point-to-Pi g14 Powerex LTP	Point Transmissi g15 Powerex	on Service	g17 Powerex	g18 Powerex LTP	g19 Powerex LTP	g20 Powerex LTP	g21 Powerex F	g22 g23 towerex NextEx LTP LTP IA 1017 SA 73	a: State of S	g25 Sacramer D Munopal Ut District LTP	g26 to Salt River Biby Project LTP	g27 EWEB LTP	g28	g29 Airport Solar LTP	g30 Falls Creek :	Shell Energy NA Lo	TP Total I	3,834	& OS Meter 9,687 251	Network	Network + OS + LTP 13,772
Customer	Day T	LTP Various 2, 2, 2, 2,	LTP SA 895 446 445 446	LTP	g4 BPA LTP	g5 BPA	g6 City of Roseville	g7 Clatskanie	g8 Clatskanie Peoples	gB Clatskanie Peoples Utilis District LTP	g10 Evergreen Bio LTP	g11 Idaho Power	g12 Thermo No 1 (CRYQ)	Part II Long-Term g13 Powerex LTP	Firm Point-to-Pi g14 Powerex LTP	Point Transmissi g15 Powerex	on Service	g17 Powerex	g18 Powerex LTP	g19 Powerex LTP	g20 Powerex LTP	g21 Powerex F	g22 g23 bwerex NexEn	a: State of S	g25 Sacramer D Munopal Ut District LTP	g26 to Salt River Biby Project LTP	g27 EWEB LTP	g28	g29 Airport Solar LTP	g30 Falls Creek :	Shell Energy NA Lo	TP Total I	3,834 3,834 3,834	8 OS Meter 9,687 251 9,334 204 8,946 227	Network Load 9,938 9,538 9,173	Network + OS + LTP 13,772 13,372 13,007
Customer	Day T	LTP Various 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2,	LTP SA 895 446 446 446 446	LTP	g4 BPA LTP	g5 BPA	g6 City of Roseville	g7 Clatskanie	g8 Clatskanie Peoples	gB Clatskanie Peoples Utilis District LTP	g10 Evergreen Bio LTP	g11 Idaho Power	g12 Thermo No 1 (CRYQ)	Part II Long-Term g13 Powerex LTP	Firm Point-to-Pi g14 Powerex LTP	Point Transmissi g15 Powerex	on Service	g17 Powerex	g18 Powerex LTP	g19 Powerex LTP	g20 Powerex LTP	g21 Powerex F	922 923 towerex NextEx LTP LTP A 1017 SA 73	a: State of S	g25 Sacramer D Munopal Ut District LTP	g26 to Salt River Biby Project LTP	g27 EWEB LTP	g28	g29 Airport Solar LTP	g30 Falls Creek :	Shell Energy NA Lo	TP Total I	3,834 3,834 3,834 3,834	\$ CS Meter 9,687 251 9,334 204 8,946 227 8,335 208	Network Load 9,938 9,538 9,173 8,543	Network + OS + LTP 13,772 13,372 13,007 12,377
Customer	Day T	LTP Various 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	LTP SA 895 446 445 445	LTP	g4 BPA LTP	g5 BPA	g6 City of Roseville	g7 Clatskanie	g8 Clatskanie Peoples	gB Clatskanie Peoples Utilis District LTP	g10 Evergreen Bio LTP	g11 Idaho Power	g12 Thermo No 1 (CRYQ)	Part II Long-Term g13 Powerex LTP	Firm Point-to-Pi g14 Powerex LTP	Point Transmissi g15 Powerex	on Service	g17 Powerex	g18 Powerex LTP	g19 Powerex LTP	g20 Powerex LTP	g21 Powerex F	g22 g23 bwerex NexEr LTP LTP A 1017 SA 73	a: State of S	g25 Sacramer D Munopal Ut District LTP	g26 to Salt River Biby Project LTP	g27 EWEB LTP	g28	g29 Airport Solar LTP	g30 Falls Creek :	Shell Energy NA Lo	TP Total I	3,834 3,834 3,834 3,834 3,816	8 OS Meter 9,687 251 9,334 204 8,946 227 8,335 208 9,616 176	Network Load 9,938 9,538 9,173 8,543 9,792	Network + OS + LTP 13,772 13,372 13,007 12,377 13,608
Customer	Day T	LTP Various 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	LTP SA 895 446 446 446 446	LTP	g4 BPA LTP	g5 BPA	g6 City of Roseville	g7 Clatskanie	g8 Clatskanie Peoples	gB Clatskanie Peoples Utilis District LTP	g10 Evergreen Bio LTP	g11 Idaho Power	g12 Thermo No 1 (CRYQ)	Part II Long-Term g13 Powerex LTP	Firm Point-to-Pi g14 Powerex LTP	Point Transmissi g15 Powerex	on Service	g17 Powerex	g18 Powerex LTP	g19 Powerex LTP	g20 Powerex LTP	g21 Powerex F	g22 g23 bwerex NextEr LTP LTP A 1017 SA 73	a: State of S	g25 Sacramer D Munopal Ut District LTP	g26 to Salt River Biby Project LTP	g27 EWEB LTP	g28	g29 Airport Solar LTP	g30 Falls Creek :	Shell Energy NA Lo	TP Total I	3,834 3,834 3,834 3,834	\$ CS Meter 9,687 251 9,334 204 8,946 227 8,335 208	Network Load 9,938 9,538 9,538 9,173 8,8,543 9,792 5 12,746	Network + OS + LTP 13,772 13,372 13,007 12,377 13,606 16,672
Customer	Day T	LTP	LTP SA 895 445 445 445 446 445 541 541	LTP	g4 BPA LTP	g5 BPA	g6 City of Roseville	g7 Clatskanie	g8 Clatskanie Peoples	gB Clatskanie Peoples Utilis District LTP	g10 Evergreen Bio LTP	g11 Idaho Power	g12 Thermo No 1 (CRYQ)	Part II Long-Term g13 Powerex LTP	Firm Point-to-Pi g14 Powerex LTP	Point Transmissi g15 Powerex	on Service	g17 Powerex	g18 Powerex LTP	g19 Powerex LTP	g20 Powerex LTP	g21 Powerex F	9/2 9/23 lowerex NextEl LTP LTP A 1017 SA 73 - - - - 100 100	a: State of S	g25 Sacramer D Munopal Ut District LTP	g26 to Salt River Biby Project LTP	g27 EWEB LTP	g28	g29 Airport Solar LTP	g30 Falls Creek :	Shell Energy NA Lo	Total I 131 131 131 131 131 131 151 152 122	3,834 3,834 3,834 3,834 3,816 3,926 4,129 4,129	8. OS Meter 9,687 251 9,334 204 8,946 227 8,335 208 9,616 176 12,571 175 12,884 152 12,507 160	Network Load 9,938 9,538 9,173 8,543 9,792 12,745 2 13,037 0 12,667	Network + OS + LTP 13,772 13,372 13,007 12,377 13,608 16,672 17,166
Customer	Day I	LTP Various 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2.	LTP SA 895 446 446 446 446 446 541 541 541	LTP	g4 BPA LTP	g5 BPA	g6 City of Roseville	g7 Clatskanie	g8 Clatskanie Peoples	gB Clatskanie Peoples Utilis District LTP	g10 Evergreen Bio LTP	g11 Idaho Power	g12 Thermo No 1 (CRYQ)	Part II Long-Term g13 Powerex LTP	Firm Point-to-Pi g14 Powerex LTP	Point Transmissi g15 Powerex	on Service	g17 Powerex	g18 Powerex LTP	g19 Powerex LTP	g20 Powerex LTP	g21 Powerex F	922 923 howevex NextEx LTP LTP A 1017 SA 73 100 100	a: State of S	g25 Sacramer D Munopal Ut District LTP	g26 to Salt River Biby Project LTP	g27 EWEB LTP	g28	g29 Airport Solar LTP	g30 Falls Creek :	Shell Energy NA Lo	131 131 131 131 131 131 122 122 122 122	3,834 3,834 3,834 3,834 3,816 3,526 4,129 4,129 4,131	8 OS Meter 9,687 204 9,334 204 8,946 227 8,335 208 9,616 175 12,571 175 12,884 152 12,507 160 11,203 206	Network Load 9,938 9,938 9,173 8,543 5,9,792 12,745 2,13,037 12,667 6,11,409	Network + OS + LTP 13,772 13,372 13,007 12,377 13,608 16,672 17,166 16,796 15,540
Customer	Day T	LTP Various 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2,	LTP SA 895 446 446 446 446 446 541 541 541	LTP	g4 BPA LTP	g5 BPA	g6 City of Roseville	g7 Clatskanie	g8 Clatskanie Peoples	gB Clatskanie Peoples Utilis District LTP	g10 Evergreen Bio LTP	g11 Idaho Power	g12 Thermo No 1 (CRYQ)	Part II Long-Term g13 Powerex LTP	Firm Point-to-Pi g14 Powerex LTP	Point Transmissi g15 Powerex	on Service	g17 Powerex	g18 Powerex LTP	g19 Powerex LTP	g20 Powerex LTP	g21 Powerex F	922 923 fowerex NexEs LTP LTP A 1017 SA 73	a: State of S	g25 Sacramer D Munopal Ut District LTP	g26 to Salt River Biby Project LTP	g27 EWEB LTP	g28	g29 Airport Solar LTP	g30 Falls Creek :	Shell Energy NA Lo	131 131 131 131 131 131 131 131 115 122 122 122 122	3,834 3,834 3,834 3,834 3,816 3,926 4,129 4,129 4,131 4,133	\$ OS Meter 9,687 251 9,334 204 8,946 227 8,335 208 9,616 176 12,571 17,281 152 12,584 152 12,597 160 11,203 26 8,524 177	Network Load 9,938 9,938 9,938 7,9173 8,8543 9,792 6,12,746 2,13,037 12,667 11,409 8,701	Network + OS + LTP 13,772 13,372 13,007 12,377 13,608 16,672 17,166 16,796 15,540 12,834
Customer	Day. T	LTP Various 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2.	LTP SA 895 446 446 446 446 446 541 541 541	LTP	g4 BPA LTP	g5 BPA	g6 City of Roseville	g7 Clatskanie	g8 Clatskanie Peoples	gB Clatskanie Peoples Utilis District LTP	g10 Evergreen Bio LTP	g11 Idaho Power	g12 Thermo No 1 (CRYQ)	Part II Long-Term g13 Powerex LTP	Firm Point-to-Pi g14 Powerex LTP	Point Transmissi g15 Powerex	on Service	g17 Powerex	g18 Powerex LTP	g19 Powerex LTP	g20 Powerex LTP	g21 Powerex F	922 923 towerex NextEn LTP LTP kA 1017 SA 73 100 100 100 100 100	a: State of S	g25 Sacramer D Munopal Ut District LTP	g26 to Salt River Biby Project LTP	g27 EWEB LTP	g28 Garmett Solar LTP SA 966	g29 Airport Solar LTP	g30 Falls Creek :	Shell Energy NA Lo	Total I 131 131 131 131 131 131 131 131 132 122 12	3,834 3,834 3,834 3,834 3,816 3,526 4,129 4,129 4,131	8 OS Meter 9,687 204 9,334 204 8,946 227 8,335 208 9,616 175 12,571 175 12,884 152 12,507 160 11,203 206	Network Load 1 9,538 9,538 9,538 9,538 8,543 8,543 9,792 6 12,746 13,037 0 12,667 6 11,409 8,701 9,182	Network + OS + LTP 13,772 13,372 13,007 12,377 13,608 16,672 17,166 16,796 15,540 12,834 13,185
Customer	Day T	LTP Various 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2,	LTP SA 895 446 446 446 446 446 541 541 541 541 541 541 541	LTP	94 BPA LTP SA 179 18 18 18 18	g5 BPA	96 City of Roseville LTP SA 881 50 50 50 50 50 50 50 50 50 50 50 50 50	g7 Clatskanie	g8 Clatskanie Peoples	gB Clatskanie Peoples Utilis District LTP	g10 Evergreen Bio LTP	g11 Idaho Power	g12 Thermo No 1 (CRYQ)	Part II Long-Term g13 Powerex LTP	Firm Point-to-Pi g14 Powerex LTP	Point Transmissis g15 Powerex LTP SA 701 100 100 100 100 100 100 100 100 100	on Service	g17 Powerex LTP SA 748 50 50 50 50 50 50 50 50 50 50 50 50 50	g18 Powerex LTP	g19 Powerex LTP	g20 Powerex LTP	g21 Powerex F LTP SA 1016 3 100 100 100 100		a: State of S	SA S63 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	g26 to Salt River Biby Project LTP	927 EWEB LTP SA 605 5 25 5 25 5 25 5 25 5 25 5 25 5 25 5	g28 Garmett Solar LTP SA 966	929 Arport Solar LTP SA 955 0 50 0 50 0 50 0 50 0 50 0 50 0 50	g30 Falls Creek :	Shell Energy NA Lo	Total I Total I 131 131 131 131 131 131 132 122 122 122	3,634 3,634 3,634 3,634 3,816 3,926 4,129 4,131 4,133 4,003	\$ 0S Motor 9,667 251 9,334 204 8,946 227 8,335 208 9,616 176 12,571 175 12,884 152 12,907 160 11,203 206 8,524 11,203 206 8,524 210 11,203 210	Network Load 1 9,538 9,538 9,538 9,538 8,543 8,543 9,792 6 12,746 13,037 0 12,667 6 11,409 8,701 9,182	Network + OS +1TP 13,772 13,372 13,007 12,377 13,606 16,672 17,166 16,795 15,540 12,834 13,185

PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(526,710,244)
1110000	146200	A/Amort-Oth Intang	(164,314,625)
1110000	146201	A/Amort-Hydr-Klamath	787,860
1110000	146210	A/Amort-Oth Lic/Hydr	(21,934,561)
1110000	146230	A/Amort-LsHld Imprmt	(13,333,090)
	(725.504.660)		

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail - 2021

FERC Account	Account Number	Account Description	Category		20 Year-end Balance		ear-end	Bol	Y-EoY Average	Other	100% Transmission	PI	ant-related	Lat	bor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$	5,672,419	\$	17,347,567	\$	11,509,993			\$	11,509,993	í	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$	2,237,443	\$	2,316,931	\$	2,277,187			\$	2,277,187	1	
	132013	Prep Ins-D&O Liability	Labor-related	\$	-	\$	-	\$	-					\$	-
	132016	Prep Ins-Minority Owned Plants	Other	\$	321,928	\$	311,635	\$	316,781	\$ 316,781				1	
	132045	Prepaid Workers Compensation	Labor-related	\$	137,594	\$	114,760	\$	126,177					\$	126,17
	132055	Prepaid Employee Benefit Costs	Labor-related	\$	1,375,844	\$	1,632,238	\$	1,504,041					\$	1,504,04
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$	-	\$	-	\$	-			\$	-	1	
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$	-	\$	-	\$	-			\$	-	1	
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$	19,318,920	\$	20,070,575	\$	19,694,747			\$	19,694,747	<u> </u>	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$	12,685	\$	29,204	\$	20,944	\$ 20,944				<u> </u>	
	132924	Other Prepayments - Oregon DOE Fee	Other	\$	749,600	\$	860,083	\$	804,841	\$ 804,841				<u> </u>	
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$	667,212	\$	625,994	\$	646,603	\$ 646,603					
	132096	Prepaid RECs for RPS (WA)	Other	\$	_	\$	_	\$	_	\$ -					-
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	S	16,065,321	\$	7,796,707	\$	11,931,014	\$ 11,931,014	i T				-
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale	Other	\$	7,403,557	\$	6.440.950	\$	6,922,254	\$ 6.922.254				$\overline{}$	
	132310	Prepaid Rating Agency Fees	Other	6	46.096	\$	39,498	\$	42,797	\$ 42,797					
	132320	Prepaid Surety Bond	Other	\$	219.828	\$	-	\$	109.914	\$ 109.914					
	132548	Prepaid Cedar Springs II	Other	\$	157,284	\$		\$	78,642	\$ 78,642	+				
	132551	Prepaid Dunlap	Other	6	207,914	S	207,914	\$	207,914	\$ 207,914	1	1		$\overline{}$	
	132557	Prepaid GlenRock I	Other	Φ	185,437	S	185,437	\$	185,437	\$ 185,437					
	132558	Prepaid GlenRock II	Other	φ	146.102	s	146.102	\$	146,102	\$ 146,102				-	
	132564	Prepaid High Plains	Other	9	556,311	S	556,311	S.	556,311	\$ 556.311					
	132564	, ů	Other	9	282.370	\$	282,370	\$	282.370	\$ 282.370					
		Prepaid Leaning Juniper		9		\$	- 1	\$. ,					—	
	132574	Prepaid McFadden Ridge	Other	\$	106,767		106,767	-	106,767	, ,,,,,,,,,					
	132577	Prepaid Rolling Hills	Other	\$	278,155	\$	278,155	\$	278,155	Ų 2.0,100	1				
	132580	Prepaid Seven Mile I	Other	\$	185,437	\$	185,437	\$	185,437	\$ 185,437	`			ь—	
	132581	Prepaid Seven Mile II	Other	\$	36,525	\$	36,525	\$	36,525	\$ 36,525	i			ь—	
	132603	Other Prepay-Ashton Plant Land	Other	\$	-	\$	-	\$	-	\$					
	132606	Other Prepay - Lease Commissions	Other	\$	-	\$	-	\$	-	\$				ь—	
	132620	Prepayments - Water Rights Lease	Other	\$	1,121,820	\$	1,133,351	\$	1,127,585	\$ 1,127,585				ь—	
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$	557,594	\$	402,423	\$	480,009	\$ 480,009				1	
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$	-	\$	-	\$	-	\$ -				1	
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$	-	\$	-	\$	-	\$ -				1	
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$	-	\$		\$	-	\$ -				i .	
	132650	Prepaid Dues	Other	\$	-	\$		\$	-	\$ -				i .	
	132700	Prepaid Rent	Plant-related	\$	42,667	\$	42,667	\$	42,667			\$	42,667	i	
	132705	Prepaid Pole Contact Rental	Other	\$	324,852	\$	324,809	\$	324,830	\$ 324,830)			1	
	132740	Prepaid O&M - Wind	Other	\$	93,041	\$	89,949	\$	91,495	\$ 91,495	;			1	
	132755	Prepaid Aircraft Maint	Labor-related	\$	203,009	\$	100,000	\$	151,504		Î			\$	151,50
	132825	Prepaid LGIA Transmission	Other	\$	-	\$	-	\$	-	\$ -				1	
	132831	Prepaid BPA Transmission - Wine Country	Other	\$	516,172	\$	-	\$	258,086	\$ 258,086	;			<u> </u>	
	132900	Prepayments - Other	Labor-related	\$	1,438,226	\$	1,250,603	\$	1,344,414					\$	1,344,41
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$	1,193,266	\$	1,432,437	\$	1,312,851	\$ 1,312,851					
	132903	Prep Fees-Utah Public Service Commission	Other	\$	3,110,401	\$	3,467,002	\$	3,288,702	\$ 3,288,702					
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$	361,736	\$	284,329	\$	323,032	\$ 323,032					-
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$	-	\$		\$	-	, ,,,,,,				\$	
	132910	Prepayments - Hardware & Software	Labor-related	\$	12,416,731		11,130,782	\$	11,773,757					\$	11,773,75
	132926	Prepaid Royalties	Other	\$	12,410,701	\$	- 11,100,702	\$	11,770,707	\$.				_	11,770,70
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	6	(36,877)	s	(15,805)	\$	(26,341)	Ψ		s	(26,341)		
	132999	Prepayments - Reclass to Long-Term	Other	6	(972,407)	\$	(2,673,148)	\$	(1,822,777)	\$ (1,822,777	7	Ÿ	(20,341)	$\overline{}$	
	134000		Other	9	1,009,284	\$	2,688,952	\$	1,849,118		4	-			
1652000		Long-Term Prepayments - Reclass from Current		9		\$		\$		Ψ 1,010,110		-			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$	2,439,903	\$	2,330,601	-	2,385,252	\$ 2,385,252	:	-			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$	4.000	Ψ	-	\$	-	\$ -	1	!			
1055000	203000	Discount on Short-Term Securities	Other	\$	1,653	\$	-	\$	827	\$ 827	+	<u> </u>			
1655000	132400	Prepaid Mining Costs	Other	\$	-	\$	-	\$	-	\$ -	1				
		Total Prepayments		\$	80,191,819	\$	81,560,111	\$	80,875,965	\$ 32,477,818	\$ -	\$	33,498,253	\$	14,899,89

 Allocator
 0.000%
 100.000%
 29.016%
 9.187%

 Total Allocated to Transmission by Category
 \$ - \$ \$ - \$ 9,719,998
 \$ 1,368,783

PacifiCorp Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2020 and 2021

	Prior year	Current year
Hazelwood Substation	161,944	0
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	1,679,914	1,517,970

		Prior year	Current year
Total - PacifiCorp	214.47d	23,912,440	14,811,003

PacifiCorp Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

As Filed 1=Revenue credit 0=Denominator

			0=Denominator
Description	Revenue	MW	Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,731,042	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	193,107	n/a	1
Deseret RS 280	0	139.9	0
Enel Cove Deferral Fee	0	n/a	1
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	20,424	n/a	1
Obsidian Deferral	0	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	0	n/a	1
Portland General Electric	0	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	0	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,972	n/a	1
USBR Weber Basin RS 286	41,587	n/a	1
UAMPS RS 297	0	550.9	0
UMPA RS 637	0	84.8	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	290.9	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	48,599	n/a	1
Iberdrola Deferral Fee	7,189	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Additional OS Revenue Credit	193,211	n/a	1
Att 3 input: Total OS contract revenue credits	6,406,882	1,066.5	

Short-term revenue

Short-term firm	
PacifiCarn Commercial and	Trading (CST)

Pacificorp Commercial and Trading (C&T)	50,714,794
Third parties	7,117,331
Total short-term firm	63,832,125

Short-term non-firm

PacifiCorp Commercial and Trading (C&T)	16,796,311
Third parties	37,255,007
Total short-term non-firm	54,051,318

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	73.511.105
Third parties	44,372,338
Att. 3 input: Total short term-firm and non-firm revenue	117,883,443

PacifiCorp Attachment 14 - Cost of Capital Detail

					Prior Year						Current Year	(month and)					
					(month end)						Culterit rear	(monar ena)					
		Appendix A input value															in the second second
	Operation	(result of operation															,
	to apply to monthly	specified in column															Į.
Appendix A	input columns at	to left on monthly															,
Line	right	data)	Description (Account)	Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	8,842,534,615	Bonds (221)	Form 1, pg 112, ln 18 c,d	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,667,150,000	8,267,150,000	9,267,150,000	9,267,150,000	9,267,150,000	9,267,150,000	8,817,150,000	8,797,150,000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various 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	20,988,276	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	18,031,923	17,937,371	17,842,819	17,748,267	17,653,715	17,565,363	17,477,011	25,038,041	24,929,070	24,820,100	24,711,130	24,599,593	24,493,189
92	13-month average	39,782,153	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	37,670,714	37,383,180	37,096,206	36,808,669	36,521,131	36,258,708	35,996,285	43,377,944	43,678,490	43,507,415	43,248,882	42,941,450	42,678,915
93	13-month average	3,099,866	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	3,388,709	3,340,170	3,291,631	3,243,092	3,194,553	3,146,014	3,097,475	3,048,936	3,000,397	2,951,858	2,903,319	2,856,017	2,836,085
94	13-month average	8,446	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	13,971	13,052	12,133	11,214	10,295	9,376	8,458	7,539	6,620	5,701	4,782	3,717	2,945
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	405,404,301	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, ln 33 i	33,540,062	33,526,525	33,516,542	33,519,806	33,523,176	33,526,004	32,876,491	33,923,186	34,646,614	34,646,033	34,654,115	33,546,664	33,499,144
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	4,541,192	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	382,087	382,086	382,089	382,089	382,089	350,775	350,775	391,997	393,575	393,882	393,954	418,968	318,911
100	12-month sum	607,365	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	47,302	74,673
101	12-month sum	9,641	Amort Premium (429)	Form 1, pg 117, In 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	1,611	(1,158)
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, In 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217)PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214)PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	9,573,346,279	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	9,173,498,557	9,252,088,847	9,304,908,949	9,342,793,439	9,375,944,806	9,438,618,433	9,567,914,179	9,720,849,470	9,837,275,153	9,900,645,743	9,791,505,825	9,834,113,294	9,913,344,935
114	13-month average	86,774,204	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	83,092,814	84,426,528	84,710,900	83,344,143	81,215,213	83,316,486	86,398,754	85,328,121	90,057,939	96,865,013	102,678,561	104,812,357	61,817,828
115	13-month average (enter negative)	(18,514,257)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(19,097,488)	(19,012,075)	(18,926,662)	(18,841,250)	(18,775,837)	(18,670,424)	(18,585,011)	(18,499,598)	(18,414,185)	(18,328,772)	(18,243,940)	(18,157,946)	(17,132,153)
n/a		-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1.102.063.956	1.102.063.956	1.102.063.956	1,102,063,956	1.102.063.956	1,102,063,956	1.102.063.956	1.102.063.956	1.102.063.956	1.102.063.956	1,102,063,956

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

PacifiCorp Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment & Asset Class 345 - Accessory Electrical Equipment (At December 31, 2021)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,819,263
Bus	1,441,789
Fire Protection	1,083,497
Foundation And Substructure	2,519,792
Insulator	68,954
Lightning Arrester	278,061
Misc	1,776,854
Relay And Control	968,638
Steel Structure	274,163
Step-Up Transformer	154,580,976
Total 353.4 Class Assets	167,839,798
Wind Generation Facilities	168,492,871
34.5 kV Facilities	10,106,741
Appendix A input: Total Assets to Exclude	346,439,410

PacifiCorp Attachment 16 - Unfunded Reserves

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

			Accrued L	.iavility:	Chai	rged to:	Prior year	Current Year	True-up		-	By Cat	legory		-
							December	December			100%				Total Trans
escription	Account Calculation	Reserve type	SAP Account F	ERC Account	SAP Account	FERC Account	month end	month end	13-month Average	Category	Transmission	Plant	Labor	Other	Rese
A GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555	(17.6)	(11.1)	(19.3)	Other				(19.338)	
GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555/165	(7.0)	(5.6)	(8.1)	Other				(8.074))
lar (Wood Hollow)	Estimate by Legal	Unfunded	248070	242	545500	426.3	(2.0)		(2.0)	Other				(2.000)	
L Settlements (Other)	Estimate by Legal	Unfunded	248070	242	545500-502	426.5	(0.1)	(0.1)	(0.1)	Other				(0.050)	
A Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050	565	(0.2)	(0.2)	(0.2)	Other				(0.232))
cum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	301913	456	(6.0)		(3.1)		(3.088)				
cum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	310975	449.1	(3.2)	(3.2)	(3.2)	Other				(3.240))
apper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	120165/515100	151/501	(7.0)		(7.7)	Other				(7.716))
amath Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	545500	545	(33.0)	(2.4)	(25.2)	Other				(25.172))
crued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253	582300	566/567	(0.7)	(0.2)	(0.5)	100% Transmission	(0.475)				
crued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	582300	589	(1.5)	(1.7)	(1.6)	Other				(1.614))
uries & Damages Reserve Risk ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	545050	426.5	0.0	0.0	0.0	Labor			0.000		
uries & Damages Reserve Risk ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	545050	925	(256.3)	(255.5)	(256.0)	Other				(256.032))
uries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimate by Legal ("Labor")	Unfunded	116925	228.2	545050	426.5	0.0	0.0	0.0	Labor			0.000		
uries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	545050	925	0.0	0.0	0.0	Other				0.000	
uries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	156909	228.2	549302	925	115.3	115.3	115.3	Other				115.250	
If-Insured Property Reserve - Pacific Power	Estimate by Legal ("Other")	Unfunded	280307	228.1	545500	925	0.0	(1.0)	(0.1)	Other				(0.077))
ovision for Customer A/R (CSS)	Calculation based on actuals	Unfunded	118100	144	550750	904	(15.2)	(16.2)	(15.7)	Other				(15.678))
ovision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	550750	904	(0.0)	(0.1)	(0.0)	Other				(0.042))
ovision for Other A/R (Joint Use)	Calculation based on actuals	Unfunded	118155	172	301869	454	(0.1)		(0.1)	Other				(0.134)	
d Debt Reserve - Pole Contracts	Uncollectible pole contact revenue -		118157	144	550776	904	(0.1)		(0.1)	Other				(0.083)	
ovision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	550750	904	(0.8)	(0.8)	(0.8)	Other				(0.796)	
d Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	550775	904	(1.0)		(1.0)	Other				(1.003)	
ovision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	301119	440	(0.3)		(0.2)	Other				(0.203)	
vision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	301119	440	(0.4)		(0.3)	Other				(0.333)	
entory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	various	506/553/557	(0.4)		(0.5)	Other				(0.462)	
entory Reserve - Power Supply entory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120930	154	various	598	(0.4)	(0.1)	(0.9)	Other				(0.462)	
entory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120932	154	various	593	(0.6)		(0.9)	Other				(0.578)	
			148001	107	554990				(7.7)					(7.680)	
nstruction Work-in-Progress (CWIP) Reserve	Estimate by PP/RMP Finance	Unfunded Unfunded	148001			557/593/598 108/426.5	(7.0)			Other Other					
VIP Reserve-Disallowance Loss intra PP&F - Cholla U4 - CWIP	Estimate by RMP Finance Estimate based on current balance		148019	107 107	148019/554702		(2.3)	0.0	(2.0)					(1.992)	
		Unfunded			185861/554702				0.0	Other					
collectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	550750	904	(0.2)	(0.2)	(0.2)	Other				(0.215))
crued Liquated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	289540/120151 /515100	253/151/501	(9.0)	(8.5)	(9.1)	Other				(9.081))
crued Liquated Damages (Current) - Cholla	Estimate by Fuels	Unfunded	210678	232	120161/515100	151/501	(19.6)	0.0	(1.5)	Other				(1.508)	\
crual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	various	Follows Labor	(2.6)		(3.1)	Labor			(3.060)	(1.506)	,
inual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235190	232	500410	Follows Labor	0.0	0.0	(6.2)	Labor			(6.155)		
nual Incentive Plan (AIP) 1(K) Discretionary 1% Company Match	Estimate plus CEO Discretion Estimate plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	(2.0)		(0.2)				(1.384)		
			235599	232			(2.0)								
ifety Awards Payable	Estimate plus CEO Discretion	Unfunded			500400	Follows Labor		(2.3)	(0.7)	Labor			(0.680)		
ti Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	various	various	(0.0)		(0.0)	Other				(0.001)	
crued Liquated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	210675	232	(2.2)	0.0	(1.2)	Other				(1.205))
CA Taxes - ER deferral (CARES Act)	Calculation by Payroll	Unfunded	289322	236	580500	Follows Labor	(12.0)		(11.5)	Labor			(11.507)		
cation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.8)		(4.0)	Labor			(4.026)		
cation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	500517	Follows Labor	(2.0)		(2.3)	Labor			(2.342)		
cation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.4)		(2.6)	Labor			(2.611)		
rsonal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.1)	(0.0)	(0.0)	Labor			(0.043)		
rsonal Time Accrual UWUA 127	Calculation by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.7)	(3.4)	(4.0)	Labor			(3.958)		
rsonal Time Accrual UWUA 197	Calculation by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.2)	(0.2)	(0.2)	Labor			(0.213)		
rsonal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	500516	Follows Labor	(17.7)		(17.6)	Labor			(17.639)		
k Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	500515	Follows Labor	(5.9)	(6.2)	(6.2)	Labor			(6.201)		
pplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	501102	Follows Labor/926	(1.6)		(1.6)	Other			,	(1.602))
nsion - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	501105	Follows Labor/926	(0.5)		(0.6)	Labor			(0.550)	,	
						Follows									
S 158 SERP Liability	Calculation based on actuarial	Unfunded	280465	228.35	501115	Labor/926/426.5	(58.1)	(53.7)	(56.4)	Labor			(56.405)		
		Accum OCI/partially													
S 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	offsetting unfunded	299107	219	554032	Follows Labor/926	25.3	22.7	24.5	Labor			24.548		
		SERP liability													
AS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	501160	Follows Labor/926	(25.7)		(25.9)	Labor			(25.863)		
asatch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	501160	Follows Labor/926	(2.4)	(2.2)	(2.3)	Labor			(2.296)		
otals							(394.0)	(315.7)	(354.8)		(3.563)	0.000	(120.385)	(251.779)	١

9.187% (11.059) 100.000% 25.544% 0.000 Allocators Total (\$ millions) (14.622) (14,622,165) Appendix A input

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

4265000	Description	2021 Expense
4203000	OTHER DEDUCTIONS	84
5020000	STEAM EXPENSES	581
5060000	MISC STEAM PWR EXP	291,370
5063000	MISC STEAM JVA CR	(44,736)
5120000	MANT OF BOILR PLNT	2,097
5140000	MAINT MISC STM PLN	2,522
5350000	OPER SUPERV & ENG	60,356
5390000	MSC HYD PWR GEN EX	36,965
5480000	GENERATION EXP	17,445
5490000	MIS OTH PWR GEN EX	4,963
5530000	MNT GEN & ELEC PLT	5,685
5560000	SYS CTRL & LD DISP	3,445
5570000	OTHER EXPENSES	68,163
5600000	OPER SUPERV & ENG	51,416
5612000	LD - MONITOR & OPER	8,235
5615000	REL PLAN & STDS DEV	7,001
5660000	MISC TRANS EXPENSE	0
5680000	MNT SUPERV & ENG	7,702
5700000	MAINT STATION EQIP	979
5710000	MAINT OVHD LINES	572
5800000	OPER SUPERV & ENG	61,277
5810000	LOAD DISPATCHING	22,877
5850000	STRT LGHT-SGNL SYS	2,293
5880000	MSC DISTR EXPENSES	21,663
5900000	MAINT SUPERV & ENG	38,859
5920000	MAINT STAT EQUIP	3,733
5930000	MAINT OVHD LINES	3,251
5950000	MAINT LINE TRNSFRM	6,640
5970000	MNT OF METERS	881
5980000	MNT MISC DIST PLNT	3,305
7071000	LBR CLR - RMP	280,967
7072000	LBR CLR - PACPWR	278,469
7081000	Stores Exp CLR - RMP	18,032
7082000	Stores Exp CLR - PP	40,434
9010000	SUPRV (CUST ACCT)	16,758
9020000	METER READING EXP	1,141
9030000	CUST RCRD/COLL EXP	2,616
9031000	CUST RCRD/CUST SYS	6,539
9032000	CUST ACCTG/BILL	11,117
9033000	CUST ACCTG/COLL	50,033
9036000	CUST ACCTG/COMMON	56,785
9081000	CUST ASST EXP-GENL	1,366
9084000	DSM DIRECT	12,275
9086000	CUST SERV	12,717
9090000	INFOR/INSTRCT ADV	3,559
9200000	ADMIN & GEN SALARY	218,613
9350000	MAINT GENERAL PLNT	62
333000	Attachment 5 input: Total PBOP	1,701,106

Notes:

Total expense was a net debit for 2018 - 2021

Total expense was a net benefit (negative) for 2014-2017. Amounts are net of joint-venture cutback, do not

include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge.

The increase in expense in 2021 as compared to 2020 is primarily due to changes in actuarial assumptions.

Ties to SAP company code 1000 - accounts 501153-501158. Excludes 501144 (State Situs) and 501149 (Western Coal Carrier-Other power supply actuarial costs).

PACIFICORP

Enclosure 6

Transmission Plant Additions Detail for the Rate Year

Transmission Plant in Service Detail

	on Plant in Service Detail										Plant Pla	ce In-Service (F	PPIS)							
							Actual PPIS						Forecaste	d PPIS						
					Complete										1 1		1	4	Estimated CIAC	
Item B	III Name/Description of CAREY Project/Item	Energy Gateway Segment	Investment Reason Description	Estimated In-	on May 15,	Jan/2022	Feb/2022	Mor/2022	Apr/2022	May/2022	Jun/2022	Jul/2022	Aug/2022	Con/2022	Ost/2022	Nov/2022	Dec/2022	Total PPIS 2022	Amount	One-line diagrams identified
	U Name/Description of CAPEX Project/Item IP Aeolus-Bridger/Anticline 500 kV Line (GW)	or Other Transmission Segment D	Investment Reason Description Transmission Expansion Plan	service Date 11/4/20	2022 100%	-116,258		Mar/2022 350,896	10,000	May/2022 10,000	10,000	Jul/2022	Aug/2022	Sep/2022	Oct/2022	Nov/2022	Dec/2022	221,841	(see note 1)	for projects over \$5 million
	IP Populus-Terminal 345kv line (GW)	Segment B	Transmission Expansion Plan	11/4/20	100%	-122,179		330,630	10,000	10,000	10,000							(122,179)	-	
3 TM	P Central Utah High Voltage Mitigation	Other Transmission	New Revenue/System Reinforcement - Main Grid	11/15/22	47%											4,766,434	,	4,766,434		
	IP Conser Tap Reconfigure to Three Terminal Line	Other Transmission	New Revenue/System Reinforcement - Main Grid	5/15/22	75%	40.057	25.000	04 506		1,187,789	24,883	4,806	4,806					1,222,284		
	IP Goshen #3 35/161 kV 400 MVA Transformer Install TPL IP Goshen-Sugarmill-Rigby 161kV Trans Line- T	Other Transmission Other Transmission	New Revenue/System Reinforcement - Main Grid New Revenue/System Reinforcement - Main Grid	3/15/22 5/15/22	95% 97%	43,957 -9,906	25,009 -297,048	91,536 220,286	13.000.000	800.000		2,202,114	138,250		4,464,754		 	4,625,256 16,053,696	_	See note 2
7 TM	P Jim Bridger 345-230 kV Transformer 2 Upgrade	Other Transmission Other Transmission	New Revenue/System Reinforcement - Main Grid	4/30/22	96%	-9,900	-257,048	220,280	14,031,551	171,153		2,202,114	138,230					14,202,704	-	See note 2
8 TM	P Klamath Falls - Snow Goose 230kV Line No. 2 TPL	Other Transmission	New Revenue/System Reinforcement - Main Grid	11/15/22	27%				- 1,000-,000-	-,-,						17,314,933	,	17,314,933		See note 2
	P Lakeside I RAS Modifications	Other Transmission	New Revenue/System Reinforcement - Main Grid	10/31/22	5%										510,000			510,000		
10 TM	IP Red Butte - Central Transformer RAS IP TPL Overdutied Circuit Breaker Replacements	Other Transmission Other Transmission	New Revenue/System Reinforcement - Main Grid New Revenue/System Reinforcement - Main Grid	5/31/22	50%	605.868	824.592	-77.000		339,067								339,067 1,353,460		
	IP TPL Overdutied Circuit Breaker Replacements IP TPL Backup Bus Differential Relays	Other Transmission	New Revenue/System Reinforcement - Main Grid	Various Various	100%	005,808	548.372	-77,000	533.838	416.955								1,353,460	-	+
	IP Vantage - Pomona Heights - TPL002	Other Transmission	New Revenue/System Reinforcement - Main Grid	8/14/20	100%	3,508	0.0,0.2	10,856	258,430	258,430	258,430	258,430	258,430	258,430	258,430	258,430	1,030	-,,		
14 TM	IP Q754 Steel Solar	Other Transmission	Transmission Customer Reinforcement	12/15/22	24%									•			6,157,140			See note 2
	P Q781 Electron Solar	Other Transmission	Transmission Customer Reinforcement	4/15/22	86%		1,618,982											1,618,982	(712,187	4
	IP Q0753 Rocket Solar IP Q0846 Horseshoe Solar, LLC	Other Transmission Other Transmission	Transmission Customer Reinforcement Transmission Customer Reinforcement	6/15/22 7/15/22	96% 63%			2,400,625	0	6,842,143							 	2,400,625 6,842,143	(1,797,023	7) See note 2
	IP TSR2867 PAC ESM - Castle Solar	Other Transmission	Transmission Customer Reinforcement	5/1/22	55%			0	289,040									289.040	(303,027	See note 2
	P Customer New Revenue East Misc Project	Other Transmission	Transmission Customer Reinforcement	Various	100%	34,700	1,394,432	40,789										1,469,921		
	P Customer New Revenue West Misc Project	Other Transmission	Transmission Customer Reinforcement	Various	100%	1,278												4,845		
	IP Nibley 138/25 kV Trf Nibley-Hyrum Cty RB	Other Transmission Other Transmission	Transmission Customer Reinforcement Transmission Customer Reinforcement	5/15/22 10/1/22	45%	-82,861	400			3,092,204	348,491	65,500	400.044					3,423,734 432,944		
	IP OTP177 Kettle Butte Digester, LLC IP Idaho Pwr Reimb Capital Insulator Repair	Other Transmission Other Transmission	Transmission Customer Reinforcement Transmission Customer Reinforcement	10/1/22	14%	-							432,944		140.737			140,737		+
	P NQ Misc projects- East Misc Projects	Other Transmission Other Transmission	Transmission Customer Reinforcement	Various	100%	49,942	0	-17,704			+				240,737			32,238		†
25 TM	P Cherry Lane - Warm Springs 69kV Reconductor	Other Transmission	System Reinforcements	10/15/22	25%	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		, ,							2,303,117			2,303,117		
26 TM	IP Cleveland Ave - Bond St. 69kV Reconductor	Other Transmission	System Reinforcements	5/15/22	50%			_		1,355,647					\perp			1,355,647		
	IP Conser Road - Construct New 115kV to 20.8 kV Substation	Other Transmission	System Reinforcements	5/15/22	51%	-	1		 		0.702.400				2,600,000		 	2,600,000	-	
	IP Flint New 115kV to 12.5kV Substation IP CIP-014-2 Alvey Substation BPA-PacifiCorp Security Project	Other Transmission Other Transmission	System Reinforcements System Reinforcements	6/15/22 12/15/22	65%						8,793,169				+		1.306.071	8,793,169 1 1,306,071	_	See note 2
	Lyons Loop into Santiam T	Other Transmission Other Transmission	System Reinforcements System Reinforcements	10/15/22	74%												1,306,071		<u> </u>	+
	IP Tucker 69 kV Tie Line	Other Transmission	System Reinforcements	11/15/22	35%				1						$\overline{}$	4,809,670	2,550,547	4,809,670		
32 TM	P PP Transmission	Other Transmission	System Reinforcements	Various	100%	-21,345	848	63,472										42,975		
	IP 126th South Install New Substation - Trans	Other Transmission	System Reinforcements	5/31/22	80%	-	-	-	-	400,000	-	-	-	-		-		400,000	-	1
	IP Bear River 138kV Conversion	Other Transmission Other Transmission	System Reinforcements	12/31/22	5%	-	-	-	-	-	-	-	-	-	-	-	5,980,000	-,,	_	See note 2
	IP BIA - Wind Rvr-Thermopls-Boysen G0313, G1165 BLM Sigurd-Glen Canyon	Other Transmission Other Transmission	Customer / Public Request Customer / Public Request	12/31/22 7/9/22	10%	-	-	-	-	-	-	-	-			1,450,000	346,550	1,450,000		+
37 RM	IP Bonneville-Clements-Hayes-Osgd 69kV RbId	Other Transmission	Asset Replacement	2/28/22	100%	611.663	1.276	(1.743)	-	-	-	-				-		611.196		
38 RN	IP C7 Data Centers, Load Increase	Other Transmission	New Connects	3/1/22	90%	1,035,782	5,646,563	1,068,027	-	1,066,628	-	-	-	-	-	-	-	8,817,000	(3,802,705	See note 2
	IP Cross Hollows Install 2nd Xfmr - Trans	Other Transmission	System Reinforcements	12/15/22	5%	-	-	-	-	-	-	-	-	-		-	3,773,396		-	
	IP DJ-Deer Creek-Big Muddy 69kV Rplcmts	Other Transmission Other Transmission	Upgrade / Reliability	10/15/22 10/15/22	5% 30%	-	-	-	-	-	-	-	-	-	1,500,000	1,904,332	140,485	2,044,818 1.500.000	-	
	IP FPIB Rock Springs-Kemmerer 230kV "B" IP Frannie: Replace SW1H90 and SW1H92 w/ CB	Other Transmission	Upgrade / Reliability Upgrade / Reliability	9/30/22	65%		-	-		-	-	-		1.000.000		-		1,000,000		+
	IP Jackalope-Bixby Transmission Upgrade	Other Transmission	System Reinforcements	9/15/22	5%		-		-	-	-	-	-	-	3,751,349	830,700		4,582,049	-	
	IP Jim Bridger - Goshen 345kV Ln Str Replc	Other Transmission	Storm and Casualty	7/31/23	5%					-	-	-	-	-	2,926,466	-	-	2,926,466	(442,826	1
	IP Magna Cap and Tooele - Pine Cyn Rebuild 138kV	Other Transmission	System Reinforcements	10/15/22	5%	-	-	-	-	-	2,919,588	-	-	-	4,823,002	-	-	7,742,590	-	See note 2
	IP Midvalley: Rpl Failed #1 Transformer	Other Transmission	Storm and Casualty	9/15/22	15%	-	4,829,189	(4,187,561)	-	-	-	-	-	3,963,000	-	-		4,604,627	_	
	IP Naughton Rplc CBL131 Relays IP Piute 230/69 kV Mobile Site	Other Transmission Other Transmission	Asset Replacement System Reinforcements	5/1/22 12/31/22	25% 25%	-	191,944	1,328		-			-				715,000	193,272 715,000	-	+
	IP Price City Tap to Helper Rebuild	Other Transmission	System Reinforcements	3/15/22	100%	-	-	2,077,060	72,517	-	-	-	-	-			- 15,000	2,149,577	_	<u> </u>
	IP Project Hula - Somerset Enterprises LLC, 320 MVA	Other Transmission	New Connects	3/15/23	5%	-	-	-	-	-	-	-	-	-	141,187	-	-	141,187	(5,875,000	a)
	IP Southeast - Install New Control Building	Other Transmission	Upgrade / Reliability	12/31/21	100%	-	1,127,384	(7,333)	-	-	-	-	-	-	-	-	-	1,120,051	-	
	IP Taylorsville-Granger East Tap 46 kV line Rebuild	Other Transmission	System Reinforcements	11/1/22	5%	(2.222)		-	-	-	-	-	-	-	2 422 224	1,553,292		1,553,292		
	IP Wildfire - Transmission IP RMP - Transmission System Reinforcements - Investment Programs	Other Transmission Other Transmission	Wildfire System Reinforcements	Various Various	N/A N/A	(3,332)	2,050 1.039,776	67.824	59.670	567,599 36,923	74.946	1,118,043 85.950	74.672	67.522	3,138,881 89,909	- 59.681	9,633,001 48.631			n/a - project is made up of many small jobs.
	IP RMP - Transmission Replacements - Investment Programs	Other Transmission	Rebuild and Replacements	Various	N/A	836,269	1,847,326	1.306.927	2.944.555	3,010,957	,	2.586.248	2.857.996	2.785.724		2.175.723	2,155,072	,,	_	n/a - project is made up of many small jobs.
	IP RMP - Transmission Mandated - Investment Programs	Other Transmission	Regulatory and Mandated	Various	N/A	483,548	(332,188)	27,824	1,087,486	927,414	1,100,245	1,160,224	1,141,148	521,153	2,910,088	521,164	829,200			n/a - project is made up of many small jobs.
57 RN	IP RMP - Transmission Upgrades - Investment Programs	Other Transmission	Modernize and Upgrades	Various	N/A	(73,214)	541,760	38,180	225,362	306,131	327,260	325,903	428,771	427,612	429,374	326,774	246,932	-,,-		
	IP RMP - Transmission New Connects - Investment Programs	Other Transmission	New Connects	Various	N/A	109,103	259,388	(1,219,870)	-	-	-	-	-			-	-	(851,379)		
	IP Utah Transmission Easements CY2021 Oregon - RpIc- OH Trans-Pole	Other Transmission Other Transmission	Customer / Public Request Replacements	Various Various	N/A N/A	1,272 861	-	-	310,000	310,000	310,000	310,000 2,297,293	310,000	310,000 500.000	310,000 250,000	310,000 3.094.262	310,000 2 1,000,000			n/a - project is made up of many small jobs. n/a - project is made up of many small jobs.
61 PP	Oregon - Rpic- OH Trans-Pole Oregon - Rpic- OH Trans-Othr	Other Transmission Other Transmission	Replacements	Various	N/A	801		146				250,000	250,000	500,000		1,225,000	1,000,000			project is made up of many small Jobs.
62 PP	Line 39 Reconductor	Other Transmission	Functional Upgrade	10/15/22	75%	-3,095							,,-		539,291	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,	536,196		
63 PP	Oregon 2019 Trans Line Reliab Linescope	Other Transmission	Upgrade / Reliability	Various	60%			_					250,000		250,000		250,000	0 750,000		
	Apple 120 MW Load Addition	Other Transmission	New Revenue/Connection	3/31/22	100%	-93,452	510,000	-1,111									<u> </u>	415,437		
	Lassen Substation Construct New Sub - Trans Oregon - Rplc-Trans Sub-Swgr,Brk,Rec	Other Transmission Other Transmission	New Revenue/Connection Replacements	10/15/22 Various	5% N/A		55,298	68.932		+	125,000			125.000	2,100,000		125,000	2,100,000 0 499,230	(50,000	4
	Dixonville: Replace 500kV Series Cap Con	Other Transmission Other Transmission	Replacements	9/30/22	70%	—	33,298	00,932	1		123,000			1.056.119	,———		123,000	1.056.119	-	+
	Meridian Sub Repl 500kV Series Cap Cntrl	Other Transmission	Replacements	10/30/22	50%				1	+				_,550,115	2,108,407			2,108,407		
69 PP	Alturas Rpl 115-69kV Transformer Bank	Other Transmission	Replacements	9/30/22	25%									1,300,000	55,927			1,355,927		
70 PP	Hazelwood Sub Rpl TRF318557 w/New TRF	Other Transmission	Replacements	5/30/22	75%			-		500,000	41,665				\perp			541,665		
	Nickel Mountain Install TRF 3549	Other Transmission	Replacements	4/30/22	98%	-	357	-44,094	350,000						++		457.7	306,263	-	+
72 PP 73 PP	Meridian-RPLC 3 Failed Reactors Outlook Sub Rpl Transf 321065 (T2134)	Other Transmission Other Transmission	Replacements Replacements	12/31/22 4/30/22	5% 98%	-		-39,378	3,087,345								457,681	1 457,681 3,047,967	-	+
	Whetstone-Install TRF & Cable Tray Water	Other Transmission Other Transmission	Functional Upgrade	10/29/22	25%	<u> </u>		-33,376	3,007,343	+							83,345			+
	Lebanon 115 kV Loop Reliability Upgrade	Other Transmission	Functional Upgrade	11/30/22	80%										$\overline{}$	5,899,477				See note 2
	MADRAS BUY 230-69kV125-MVA DELTA-WY TRF	Other Transmission	Functional Upgrade	8/31/22	75%								1,804,442					1,804,442		
	Purchase Spare TRF 115-69 kV 75-MVA	Other Transmission	Functional Upgrade	2/22/22	100%	<u> </u>		1,382,330										1,382,330		
	WHETSTONE: INSTALL TRF FOUNDATION + SPCC	Other Transmission Other Transmission	Functional Upgrade Mandated	11/30/22	10%	20.751	0.010	024.257	350.050	101.000	220 520	215 402	147.700	142.00	204 502	2,900,000			-	+
	Wildfire Trans PP Fire Mitig OR Transmission Protection	Other Transmission Other Transmission	Mandated Mandated	Various 3/31/22	N/A 100%	30,761	-9,616 864.527	-834,267 338,724	259,958	191,860	336,526	315,483	147,766	143,661	304,503	24,524	321,355	5 1,232,514 1,204,957	-	+
81 PP	CA Wildfire Mitig Trans Relays Phase 2	Other Transmission Other Transmission	Mandated	10/25/23	90%	34,376	00.702.									300.000		1,204,957		+
	Two Four Two Fire Damage Repair	Other Transmission Other Transmission	Replacements	9/30/22	0%	34,370	205,210	44,102				500,000		67,337	$\overline{}$	300,000		567,337		
83 PP	Oregon - Rplc-Trans Strm&Cas	Other Transmission	Replacements	Various	N/A	16,140	21,372	355										37,867		
	Oregon - Rplc-Trans Strm&Cas	Other Transmission	Replacements	Various	N/A	16,140			35,000	45,000	30,000	42,000	25,000	30,000		40,000				
orlon	Calif - Rplc-Trans Strm&Cas	Other Transmission	Replacements	Various	N/A	-9,444	,	-15,868			4,850			4,850			4,850	,	-	1
	Wash - Rplc-Trans Strm&Cas	Other Transmission	Replacements	Various Various	N/A N/A	6,164	93	130	1		6.000			6.000			6.000	6,387 0 18.000		
86 PP					IN/A		1				6,000			6,000			6,000	18.000	1	Î.
86 PP 87 PP	Wash - Rpic-Trans Strm&Cas Archie Creek Fire Damage Repair	Other Transmission Other Transmission	Replacements Replacements	12/31/22	40%	12.488		-25.901								i	1,600,000	0 1.586.587		1

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

Summary by Segment	
Description	Energy Gateway Segment or Other
Populus to Terminal	Segment B
Mona to Oquirrh	Segment C
Windstar to Populus	Segment D
Populus to Hemingway	Segment E
Aeolus to Mona	Segment F
Sigurd to Red Butte	Segment G
West of Hemingway	Segment H *
Other Transmission Plant (non-Energy Gateway)	Other Transmission
Total	

Jan/2022	Feb/2022	Mar/2022	Apr/2022	May/2022	Jun/2022	Jul/2022	Aug/2022	Sep/2022	Oct/2022	Nov/2022	Dec/2022	Total PPIS 2022
(122,179)	0	0	0	0	0	0	0	0	0	0	0	(122,179)
0	0	0	0	0	0	0	0	0	0	0	0	0
(116,258)	(42,797)	350,896	10,000	10,000	10,000	0	0	0	0	0	0	221,841
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	-
0	0	0	0	0	0	0	0	0	0	0	0	0
3,857,101	21,152,035	2,840,790	36,544,752	21,825,900	17,900,319	11,521,993	8,124,223	13,066,408	39,718,606	49,764,396	37,653,991	263,970,513
3,618,664	21,109,238	3,191,686	36,554,752	21,835,900	17,910,319	11,521,993	8,124,223	13,066,408	39,718,606	49,764,396	37,653,991	264,070,176

(see note 1)	
-	
-	
-	
-	
-	
-	
-	
(14,023,629)	
(14,023,629)	

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

PACIFICORP

Enclosure 7

Summary of Material Changes

PacifiCorp 2022 Annual Update Material Changes Summary

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

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

For the 2022 Annual Update, PacifiCorp provides the following:

(i) A review of the PacifiCorp's records has identified the following Material Changes related to accounting policies, practices, and procedures that could impact the Formula Rate.

a. RM19-5-000 (Nov 21, 2019) - Public Utility Transmission Rate Changes to Address Accumulated Deferred Income Taxes (Order No. 864).

In response to the Tax Cuts and Jobs Act of 2017, on November 21, 2019, the Federal Energy Regulatory Commission issued Order No. 864, which requires each public utility with transmission formula rates to: (1) include the Rate Base Adjustment Mechanism by which public utilities deduct any excess accumulated deferred income taxes ("ADIT") from or add any deficient ADIT to their rate bases; (2) incorporate a mechanism for increasing or decreasing income tax allowances by any amortized excess or deficient ADIT; and (3) incorporate a new permanent worksheet into those formula rates to annually track excess or deficient ADIT.

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

PacifiCorp submitted a compliance filing (Docket No. ER20-1828-000) concurrent with the company's May 2020 Annual Transmission Update to demonstrate compliance with the final rule, including revisions to its transmission formula rates. The compliance filing provided details of the Rate Base Adjustment Mechanism, the Income Tax Allowance Adjustment Mechanism, and the new permanent worksheet PacifiCorp has implemented. On December 11th, 2020, as well as on October 29th, 2021, PacifiCorp submitted additional information concerning Order No. 864 compliance filing. On January 24, 2022, the Commission issued an Order on Compliance. The order found that PacifiCorp had complied with aspects of Order No. 864 with the exception of three items: (1) regarding the ADIT Worksheet, PacifiCorp needs to provide further revisions to illustrate how ADIT accounts were re-measured; (2) regarding the ADIT Worksheet, PacifiCorp must display the gross-up on its endof-year balances of excess and deficient ADIT recorded in Accounts 254 and 182.3; and (3) include an unpopulated worksheet in the template to account for future tax changes. A compliance filing was filed March 18, 2022, which addresses the three areas that PacifiCorp was directed to address in the January 24, 2022, order. The compliance filing is still pending.

b. ER22-836 – Revised source references in FERC Form No. 1.

On January 18, 2022, PacifiCorp submitted a filing (Docket No. ER22-836) for limited revisions to its transmission formula rate template in Attachment H-1 of its Open Access Transmission Tariff to reflect new source references in Federal Energy Regulatory Commission Form No. 1. The new source references relate to the following:

- On July 18, 2013, the Commission issued Order No. 784 which directed utilities with energy storage assets and operations to implement certain accounting and reporting requirements (e.g., adding new storage accounts) as of January 1, 2013 (i.e., in the 2013 FERC Form Nos. 1 and 1-F that must be filed with the Commission by April 18, 2014). Due to software limitations, the adopted new and revised schedules of Form Nos. 1, 1-F, and 3-Q were not available for use as of the effective date of Order No. 784.
- On June 20, 2019, the Commission issued Order No. 859, which adopted eXtensible Business Reporting Language ("XBRL") as the standard for filing Commission Forms. The FERC required the Commission Forms to be submitted in XBRL, starting with the third quarter of 2021 filings.
- PacifiCorp (1) submitted FERC Form No. 1 data in a XBRL compatible platform starting in 2021 as required by Order No. 859, and (2) updated its FERC Form No. 1 to include the new accounting and reporting requirements associated with energy storage devices used in public utility operations in compliance with Order No. 784. As a result of these new energy storage accounts and added lines in FERC Form No. 1, the Transmission Formula Rate

Template needed to be updated to reflect new source references in FERC Form No. 1.

The revisions to the Transmission Formula Rate Template do not affect the resulting rates. The purpose of this filing is solely to update and reflect new source references in FERC Form No. 1. On March 15, 2022, the Commission issued a letter order accepting the proposed revisions.

c. ER21-1711 – Revised Transmission Loss Factor

On April 19, 2021, PacifiCorp submitted a filing to amend Schedule 10 of PacifiCorp's OATT to reflect a Transmission System loss factor of 3.75%, which was a decrease from the Transmission System loss factor of 4.45%. In addition, Schedule 10 of PacifiCorp's OATT includes an amendment to reflect the resulting combination loss factor of 7.31%, which is the result of adding the updated Transmission System loss factor of 3.75% and the existing distribution loss factor of 3.56% for uses of PacifiCorp's Transmission and Distribution Systems.

PacifiCorp calculated an estimated revenue impact of the revised Transmission System loss factor and the estimated impact to transmission customers. To determine the effect, PacifiCorp calculated the estimated change in annual revenue if the proposed Transmission System loss factor of 3.75% had been in effect in 2020 instead of the current Transmission System loss factor of 4.45%.

The estimated impact on revenue resulting from this update is a decrease of approximately \$902,213 or approximately 0.2% of total annual revenue for the 12-month period ending December 31, 2020. This updated Transmission System Loss Factor was accepted by the FERC in a Letter Order issued on June 4, 2021.

d. ER22-65 – Revised Distribution Loss Factor

PacifiCorp filed on October 7, 2021, a proposed amendment to Schedule 10 of its OATT to reflect an updated loss factor for Real Power Losses for use of PacifiCorp's distribution system, effective January 1, 2022. PacifiCorp proposed to revise Schedule 10 of its OATT to reflect a Distribution System loss factor of 4.14%, which is an increase from the current Distribution System loss factor of 3.56%.

Schedule 10 also provides a combined loss factor, which is the sum of the Distribution System loss factor and the transmission system loss factor. With the change to the Distribution System loss factor and use of the existing transmission system loss factor of 3.75%, the resulting combined loss factor is 7.89%.

PacifiCorp calculated an estimated revenue impact of the revised Distribution System loss factor and the estimated impact to transmission customers. To determine the effect, PacifiCorp calculated the estimated change in annual revenue if the proposed Distribution System loss factor of 4.14% had been in effect in 2020 instead of the

current Distribution System loss factor of 3.56%. The estimated impact on revenue (using 2020 data) is an increase of approximately \$16,991, which is approximately 0.006% of total annual revenue for the 12-month period ending December 31, 2020. This Distribution Loss Factor filing was accepted by the FERC in December 2021.

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

PACIFICORP

Enclosure 8

2022 Actuarial Study Report for Post-Retirement Benefits
Other than Pensions for the calendar year ending
December 31, 2021

i

Introduction

This report documents the results of the December 31, 2021 actuarial valuation of the PacifiCorp Retirement and Postretirement Welfare Plans for the plan sponsor and for PacifiCorp. The information provided in this report is intended strictly for documenting:

- Pension and postretirement welfare cost for the 2021 fiscal year
- Information relating to company and plan disclosure and reporting requirements

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

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

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

For each economic and demographic assumption that has a significant effect on the measurement, and that the actuary has determined does not significantly conflict with what, in the actuary's professional judgment, is reasonable for the purpose of the measurement, the information and analysis used to support this determination are described in more detail in the material presented to PacifiCorp regarding pension and retiree welfare plans FYE 2021 disclosures dated November 19, 2021 and subsequent discussions.

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

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

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

ii

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

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

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

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

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

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

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

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ASC 715 Disclosure

		Postretirement Welfare Plan	ASC 715
(1)		Change in Accumulated Postretirement Benefit Obligation	_
	(a)	Accumulated Postretirement Benefit Obligation, Beginning of Year	\$ 306,867,170
	(b)	Service Cost	1,858,552
	(c)	Interest Cost	7,378,910
	(d)	Plan Amendments	643,495
	(e)	Actuarial (Gain)/Loss	(9,784,468)
	(f)	Plan Participant Contributions	5,519,746
	(g)	Benefit Paid from Plan Assets	(24,184,307)
	(h)	Net Benefits Paid from the Company	(162,854)
	(i)	Intercompany Transfer	(264,736)
	(j)	Administrative Expenses	0
	(k)	Medicare Part D Subsidy	0
	(I)	Prescription Drug Rebates	0
	(m)	Liability (Gain)/Loss due to Curtailment\Settlement	0
	(n)	Special Termination Benefits	 0
	(o)	Accumulated Postretirement Benefit Obligation, End of Year	\$ 287,871,508
(2)		Change in Plan Assets	
	(a)	Fair Value of Plan Assets, Beginning of Year	\$ 327,058,833
	(b)	Actual Return on Plan Assets	14,351,512
	(c)	Employer Contributions	1,200,000
		Plan Participant Contributions	5,519,746
	(e)	Actual Benefits Paid	 (24,184,307)
	(f)	Fair Value of Plan Assets, End of Year	\$ 323,945,784
(3)		Funded Status of the Plan	\$ 36,074,276
(4)		Statement of Financial Position	
	(a)	Noncurrent Assets	\$ 36,074,276
	(b)	Current Liabilities	0
	(c)	Noncurrent Liabilities	 0
	(d)	Net Asset/(Liability) at End of Year	\$ 36,074,276
(5)		Accumulated Other Comprehensive Income (AOCI)	
	(a)	Net Prior Service Cost/(Credit)	\$ 643,495
	(b)	Net Actuarial (Gain)/Loss	(28,235,844)
	(c)	UMWA Transfer	2,050,712
	(d)	Measurement Date Change	0
	(e)	Total	\$ (25,541,637)

(6) Contra Liability

Medicare Subsidy (280329) = Cumulative reduction in expense due to subsidy Medicare Subsidy Claims Submitted = Cumulative claims submitted/accrued inception-to-date Medicare Subsidy Reg. Asset (280457) = Future expense reduction due to subsidy Total Contra Liability

				2022 Projection
ded (cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data Projection
				riojection
ato	rs			
	Vages & Salary Allocation Factor			
V	Transmission Wages Expense		354.21b	29,153,1
	Transmission wages Expense		004.21b	20,100,1
	Total Wages Expense		354.28b	359,153,3
	Less A&G Wages Expense		354.27b	41,806,5
	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	317,346,8
٧	/ages & Salary Allocator		(Line 1 / Line 4)	9.186
P	lant Allocation Factors			
•	Electric Plant in Service	(Note M)	Attachment 5	31,881,804,7
		(- 1, 1, 1,-
	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	10,674,475,4
	Accumulated Amortization	(Note N)	Attachment 5	725,504,6
	Total Accumulated Depreciation		(Line 7 + 8)	11,399,980,1
	Net Plant		(Line 6 - Line 9)	20,481,824,5
	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	8,222,391,9
G	cross Plant Allocator		(Line 11 / Line 6)	25.790
	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	6,062,779,5
N	et Plant Allocator		(Line 13 / Line 10)	29.600
t Ca	Iculations			
	lant In Service			
•	Transmission Plant In Service	(Note M)	Attachment 5	7,890,023,0
	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	104,227,0
	Total Transmission Plant	(,	(Line 15 + Line 16)	7,994,250,1
	General Plant	(Note N)	Attachment 5	1,376,963,7
	Intangible Plant	(Note N)	Attachment 5	1,106,474,7
	Total General and Intangible Plant	,	(Line 18 + Line 19)	2,483,438,5
	Wage & Salary Allocator		(Line 5)	9.186
	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	228,141,7
	Land Held for Future Use	(Notes B & L)	Attachment 5	1,517,9

				2022 Projection
hade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data Projection
	Accumulated Depreciation and Amortization			
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	2,045,200,00
26	Accumulated General Depreciation	(Note N)	Attachment 5	519,932,10
27	Accumulated Amortization	(Note N)	(Line 8)	725,504,66
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,245,436,76
29	Wage & Salary Allocator		(Line 5)	9.186
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	114,412,38
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	2,159,612,38
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	6,064,297,50
djus	tments To Rate Base			
	Accumulated Deferred Income Taxes			
33	ADIT net of FASB 106 and 109		Attachment 1A	(814,784,24
33b	Excess or Deficient ADIT Balance		Attachment 1B	(347,044,66
	CWIP for Incentive Transmission Projects			
34	CWIP Balances for Current Rate Year	(Note O)	Attachment 6	
	ITC Adjustment			
35	IRC 46(f)1 adjustment		Attachment 5	(8,19
36	Unfunded Reserves Unfunded Reserves		Attachment 16	(45.702.52
30			Attacriment 16	(15,762,53
	Prepayments			
37	Prepayments	(Note K & N)	Attachment 11	11,284,52
00	Abandoned Plant	(N-4- 0)		
38	Unamortized Abandoned Plant	(Note O)		
39	Materials and Supplies Undistributed Stores Expense	(Note N)	Attachment 5	
40	Wage & Salary Allocator	(riote ri)	(Line 5)	9.1865
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	
42	Construction Materials & Supplies	(Note N)	Attachment 5	203,514,52
43	Wage & Salary Allocator	, ,	(Line 5)	9.1865
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	18,695,91
45	Transmission Materials & Supplies	(Note N)	Attachment 5	815,42
46	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	19,511,34
47	Cash Working Capital		(Line 75)	80,062,74
47	Operation & Maintenance Expense	(NI=t= 0)	(Line 75)	
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	(147,966,14
51	Total Adjustment to Rate Base		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,294,769,90
52	Rate Base		(Line 32 + Line 51)	4,769,527,59
JZ	Nate Dase		(LING DE TENIC DI)	4,709,027,59

				2022 Projection
aded	I cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data Projection
	O Malanana Carana			
erati	ions & Maintenance Expense			
	Transmission O&M			
53	Transmission O&M		Attachment 5	232,161
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	10,309
55	Less: Account 565		Attachment 5	159,058
6	Transmission O&M		(Lines 53 - 55)	62,793
	Allocated Administrative & General Expenses			
57	Total A&G		320.197b	170,669
8	Less Actual PBOP Expense Adjustment	(Note H)	Attachment 5	
9	Less Property Insurance Account 924	, ,	320.185b	4,207
0	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	•
31	Less Regulatory Commission Exp Account 928	(Note D)	320.189b	26,427
32	Less General Advertising Exp Account 930.1	(****** = /	320.191b	8
33	Less Membership Dues	(Note C)	Attachment 5	860
64	Administrative & General Expenses	(.1515-5)	(Line 57 - Sum (Lines 58 to 63))	139,165
55	Wage & Salary Allocator		(Line 5)	9.1
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	12,784
	Administrative & Constal Expenses Allocated to Transmission		(Ellie 64 Ellie 66)	12,70
	Directly Assigned A&G			
7	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,399
8	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	
9	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,399
0	Property Insurance Account 924	(Note F)	Attachment 5	4,207
'1	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	4,207
73	Gross Plant Allocator		(Line 12)	25.7
4	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,085
5	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	80,062
reci	iation & Amortization Expense			·
	•			
6	Depreciation Expense Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	134,616
7	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	47,626
8	Intangible Amortization	(Note H)	Attachment 5	58,013
9	Total	(Note 11)	(Line 77 + Line 78)	105,639
0	Wage & Salary Allocator		(Line 5)	9.1
1	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 5) (Line 79 * Line 80)	9,704
	General Depreciation and intangible Amortization i unctionalized to Transmission		(Line 79 Line 60)	9,70-
32	Abandoned Plant Amortization	(Note O)		
33	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	144,320
es C	Other Than Income			
4 '	Taxes Other than Income Taxes		Attachment 2	48,233

(Line 84)

48,233,785

85 Total Taxes Other than Income Taxes

		PR- 1		
				2022 Projection 2021 Form 1 data
Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instructi	on) Projection
Return \	Capitalization Calculations			
ı	ong-Term Debt			
86	Account 221 Bonds		Attachment 14	8,842,534,61
87	Less Account 222 Reacquired Bonds		Attachment 14	
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14	
89	Account 224 Other Long-term Debt		Attachment 14	
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	8,842,534,61
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	20,988,27
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	39,782,15
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	3,099,86
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	8,44
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	8,778,672,76
ı	ong Term Debt Cost			
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	405,404,30
98	Less Hedging Expense	(Note R)	Attachment 14	
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	4,541,19
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	607,36
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	9,64
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14	
103	Total Long Term Debt Cost		Sum Lines 97 through 102	410,543,21
	Preferred Stock and Dividend			
104	Account 204 Preferred Stock Issued		Attachment 14	2,397,60
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14	
106	Account 207 Premium on Preferred Stock		Attachment 14	
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14	
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14	
110	Total Preferred Stock		Sum Lines 104 through 109	2,397,60
111	Preferred Dividend		Attachment 14 (Enter pos	itive) 161,90
	Common Stock			
112	Proprietary Capital		Attachment 14	9,573,346,27
113	Less: Total Preferred Stock		(Line 110)	2,397,60

Attachment 14

Attachment 14

Sum Lines 112 through 115

86,774,204

(18,514,257)

9,502,688,732

114

115

116

Less: Account 219

Total Common Stock

Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings

					2022 Projection
Shaded	cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data Projection
				•	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.19
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.019
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.79
		Long Term Debt Cost = Long Term Debt Cost /			
120	Debt Cost	Net Proceeds Long Term Debt Preferred Stock cost = Preferred Dividends /		(Line 103 / Line 96)	4.68%
121	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.25%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.08%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.3304%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	349,625,755
Compo	site Income Taxes				
128	Income Tax Rates FIT = Federal Income Tax Rate		(Note G)		21.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deduct		Per state tax code	0.00%
131	T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT		. or otato tax oodo	24.587%
132	T / (1-T)				32.6029
	ITC Adjustment			An. 1. 15	(000, 407
133	Amortized Investment Tax Credit - Transmission Related	TO A !!		Attachment 5	(396,407
134	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(525,645
135 135b	Income Tax Component = Excess or Deficient ADIT Amortization	(T/1-T) * Investment Return * (1-(WC	LTD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))] Attachment 1B	78,939,367 (19,896,011
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortizat	tion Adjustment * 1 / (1-T)	Line 135b * 1 / (1-T)	(26,382,594
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	52,031,127

138	uirement	Notes (Note J)	Reference (FERC Form 1 reference, attachment, or instruction) (Line 32) (Line 51) (Line 52) (Line 75) (Line 83) (Line 85) (Line 127) (Line 136) (Sum Lines 140 to 144)	2021 Form 1 data Projection 6,064,297,5 (1,294,769,9 4,769,527,5 80,062,7 144,320,9 48,233,7 349,625,7 52,031,1
Summin 137	t Property, Plant & Equipment tal Adjustment to Rate Base te Base tal Transmission O&M tal Transmission Depreciation & Amortization xes Other than Income restment Return rome Taxes Toss Revenue Requirement timent to Remove Revenue Requirements Associated with Excluded Transmission Facilities ansmission Plant In Service cluded Transmission Facilities	(Note J)	(Line 51) (Line 52) (Line 75) (Line 83) (Line 85) (Line 127) (Line 136) (Sum Lines 140 to 144)	6,064,297,5 (1,294,769,9 4,769,527,5 80,062,7 144,320,9 48,233,7 349,625,7 52,031,1
Summin S	t Property, Plant & Equipment tal Adjustment to Rate Base te Base tal Transmission O&M tal Transmission Depreciation & Amortization xes Other than Income restment Return rome Taxes Toss Revenue Requirement timent to Remove Revenue Requirements Associated with Excluded Transmission Facilities ansmission Plant In Service cluded Transmission Facilities	(Note J)	(Line 51) (Line 52) (Line 75) (Line 83) (Line 85) (Line 127) (Line 136) (Sum Lines 140 to 144)	(1,294,769,9 4,769,527,5 80,062,7 144,320,9 48,233,7 349,625,7 52,031,1
137	t Property, Plant & Equipment tall Adjustment to Rate Base te Base tal Transmission O&M tal Transmission Depreciation & Amortization xes Other than Income restment Return come Taxes ross Revenue Requirement tement to Remove Revenue Requirements Associated with Excluded Transmission Facilities ansmission Plant In Service cluded Transmission Facilities duded Transmission Facilities	(Note J)	(Line 51) (Line 52) (Line 75) (Line 83) (Line 85) (Line 127) (Line 136) (Sum Lines 140 to 144)	(1,294,769,5 4,769,527,5 80,062,7 144,320,5 48,233,7 349,625,7 52,031,1
137	t Property, Plant & Equipment tall Adjustment to Rate Base te Base tal Transmission O&M tal Transmission Depreciation & Amortization xes Other than Income restment Return come Taxes ross Revenue Requirement tement to Remove Revenue Requirements Associated with Excluded Transmission Facilities ansmission Plant In Service cluded Transmission Facilities duded Transmission Facilities	(Note J)	(Line 51) (Line 52) (Line 75) (Line 83) (Line 85) (Line 127) (Line 136) (Sum Lines 140 to 144)	(1,294,769,527,8 4,769,527,8 80,062,7 144,320,6 48,233,7 349,625,7 52,031,7
138	tal Adjustment to Rate Base te Base tal Transmission O&M tal Transmission Depreciation & Amortization xes Other than Income restment Return rome Taxes ross Revenue Requirement timent to Remove Revenue Requirements Associated with Excluded Transmission Facilities ansmission Plant In Service cluded Transmission Facilities duded Transmission Facilities	(Note J)	(Line 51) (Line 52) (Line 75) (Line 83) (Line 85) (Line 127) (Line 136) (Sum Lines 140 to 144)	4,769,527,5 80,062,7 144,320,9 48,233,7 349,625,7 52,031,1
139 Rat 140 Tott 141 Tota 142 Tax 143 Inve 144 Incc 145 Gr Adjust 146 Tra 147 Exc 148 Incl 149 Incl 150 Gro 151 Adj Revent 152 Rev Net Pla 154 Gro 155 Net 155 Net 156 Net	tal Transmission O&M tal Transmission Depreciation & Amortization xes Other than Income restment Return rome Taxes TOSS Revenue Requirement timent to Remove Revenue Requirements Associated with Excluded Transmission Facilities ansmission Plant In Service cluded Transmission Facilities elided Transmission Facilities	(Note J)	(Line 52) (Line 75) (Line 83) (Line 85) (Line 127) (Line 136) (Sum Lines 140 to 144)	4,769,527,5 80,062,7 144,320,9 48,233,7 349,625,7 52,031,1
141 Tot: 142 Tax 143 Inve 144 Incc 145 Gre Adjust: 146 Tra 147 Exc 148 Incl 149 Incl 150 Gro 151 Adj Revent 152 Rev 153 Ne 154 Gro 155 Net 155 Net 156 Net	tal Transmission Depreciation & Amortization xes Other than Income restment Return rome Taxes ross Revenue Requirement timent to Remove Revenue Requirements Associated with Excluded Transmission Facilities ansmission Plant In Service cluded Transmission Facilities duded Transmission Facilities	(Note J)	(Line 83) (Line 85) (Line 127) (Line 136) (Sum Lines 140 to 144)	144,320,5 48,233,7 349,625,7 52,031,7
141 Tot 142 Tax 143 Inve 144 Incc 145 Gr Adjust 146 Tra 147 Exc 148 Incl 149 Incl 150 Gro 151 Adj Revenu 152 Rev 153 Ne Net Pla 155 Net 156 Net	tal Transmission Depreciation & Amortization xes Other than Income restment Return rome Taxes ross Revenue Requirement timent to Remove Revenue Requirements Associated with Excluded Transmission Facilities ansmission Plant In Service cluded Transmission Facilities duded Transmission Facilities	(Note J)	(Line 83) (Line 85) (Line 127) (Line 136) (Sum Lines 140 to 144)	144,320,5 48,233,7 349,625,7 52,031,7
142 Tax 143 Invet 144 Incc 145 Gru Adjust 146 Tra 147 Exc 148 Incl 149 Incl 150 Gro 151 Adj Revent 152 Rev 153 Ne Net Pla 154 Gro 155 Net 155 Net 156 Net	xes Other than Income restment Return rome Taxes Toss Revenue Requirement Itment to Remove Revenue Requirements Associated with Excluded Transmission Facilities ansmission Plant In Service cluded Transmission Facilities duded Transmission Facilities	(Note J)	(Line 85) (Line 127) (Line 136) (Sum Lines 140 to 144)	48,233, 349,625, 52,031,
144 Incc Adjusti 146 Tra 147 Exc 148 Incl 149 Incl 150 Gro 151 Adj Revent 152 Rev 153 Ne Net Pla 154 Gro 155 Net 156 Net	tone Taxes Toss Revenue Requirement Itement to Remove Revenue Requirements Associated with Excluded Transmission Facilities ansmission Plant In Service cluded Transmission Facilities duded Transmission Facilities	(Note J)	(Line 127) (Line 136) (Sum Lines 140 to 144)	52,031,1
145 Gro Adjusti 146 Tra 147 Exce 148 Incl 149 Incl 150 Gro 151 Adj Revent 152 Rev 153 Ne Net Pla 155 Net 156 Net	tment to Remove Revenue Requirements Associated with Excluded Transmission Facilities ansmission Plant In Service cluded Transmission Facilities	(Note J)	(Sum Lines 140 to 144)	
Adjusti 146 Tra 147 Exc 148 Incl 149 Incl 150 Gro 151 Adj Revent 152 Rev 153 Ne Net Pla 154 Gro 155 Net 155 Net	tment to Remove Revenue Requirements Associated with Excluded Transmission Facilities ansmission Plant In Service cluded Transmission Facilities duded Transmission Facilities	(Note J)		674,274,3
146 Tra 147 Exc 148 Incl 149 Incl 150 Gro 151 Adj Revent 152 Rev 153 Ne Net Pla 154 Gro 155 Net 156 Net	ansmission Plant In Service cluded Transmission Facilities cluded Transmission Facilities	(Note J)	(Line 15)	
146 Tra 147 Exc 148 Incl 149 Incl 150 Gro 151 Adj Revent 152 Rev 153 Net Net Pla 154 Gro 155 Net 155 Net 156 Net	ansmission Plant In Service cluded Transmission Facilities cluded Transmission Facilities	(Note J)	(Line 15)	
147 Exc 148 Incl 149 Incl 150 Gro 151 Adj Revenu 152 Rev 153 Ner Net Pla 154 Gro 155 Ner 156 Net	cluded Transmission Facilities duded Transmission Facilities	(Note J)	(Line 15)	7 000 000 (
148 Incl 149 Incl 150 Gro 151 Adj Revenu 152 Rev 153 Ne Net Pla 154 Gro 155 Net 156 Net	luded Transmission Facilities	(Note J)	· · ·	7,890,023,0
149 Incl 150 Gro 151 Adj Revenu 152 Rev 153 Ne Net Pla 154 Gro 155 Net 156 Net			Attachment 15	346,439,4
150 Gro 151 Adj Revenu 152 Rev 153 Ne: Net Pla 154 Gro 155 Net 156 Net	lusion Ratio		(Line 146 - Line 147)	7,543,583,6
151 Adj Revenu 152 Rev 153 Ne Net Pla 154 Grof 155 Net 156 Net	adolor radio		(Line 148 / Line 146)	95.6
Revent 152 Rev 153 Ne Net Pla 154 Gro 155 Net 156 Net	oss Revenue Requirement		(Line 145)	674,274,3
152 Rev 153 Ne Net Pla 154 Gro 155 Net 156 Net	justed Gross Revenue Requirement		(Line 149 * Line 150)	644,667,9
152 Rev 153 Net Net Pla 154 Gro 155 Net 156 Net	ue Credits			
Net Pla 154 Gro 155 Net 156 Net	venue Credits		Attachment 3	133,378,1
154 Gro 155 Net 156 Net	et Revenue Requirement		(Line 151 - Line 152)	511,289,7
154 Gro 155 Net 156 Net	ant Carrying Charge			
155 Net 156 Net	oss Revenue Requirement		(Line 150)	674,274,
156 Net	t Transmission Plant		(Line 17- Line 25 + Line 34)	5,949,050,
	t Plant Carrying Charge		(Line 154 / Line 155)	11.33
	t Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	9.07
	t Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 767 - Line 137 - Line 136) / Line 155	2.31
Net Pl:	ant Carrying Charge Calculation per 100 Basis Point increase in ROE			
	oss Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	272,617,4
	reased Return and Taxes		Attachment 4	434,413,
	t Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	707,030,
	t Transmission Plant		(Line 17 - Line 25 + Line 34)	5,949,050,
	t Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	11.88
	t Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	9.62
165 Net	t Revenue Requirement		(Line 153)	511,289,
	cility Credits under Section 30.9 of the OATT		Attachment 5	- 1,1
	ansmission Incentive Credit		Attachment 7	5,291,8
	erest on Network Upgrade Facilities		Attachment 5	4,690,
	t Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	521,272,
Netwo				
	ork Service Rate	(Note I)	Attachment 9a/9b	14,0
		()	(Line 169 / 170)	37,1
172 Ne	rk Service Rate CP Monthly Peak (MW) te (\$/MW-year)			

2022 Projection

Shadad cella are inpute	Notos	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	Projection

Note:

- 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 not
 - (b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at least sixty (60) days prior to making any filing described in (a) with the Commission; and
 - (c) Filing of the lead-lag study in (a) above, but not any subsequent filing affecting or relating to PacifiCorp's cash working capital allowance as permitted in subsection (a) above, may be a single issue FPA
- T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544
5	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,309,902
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,309,902
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,400,427
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.715944
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.05966
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01377
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00275
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00197
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.17
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.08

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	\$644,667,952
	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	\$6,262,922 \$127,115,237 \$133,378,159
5	Interest on Network Upgrades	Attachment 5	\$4,690,561
6	Transmission Incentive Credit	Attachment 7	\$5,291,836
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$521,272,190
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,036
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$37.139324
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$3.094944
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.714218
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.142844
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.102031
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$8.93
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.25

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	(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	
2	ADIT-281	Sch. 281 Below	(152,581,995)	(152,581,995)	0	0	0	
3	ADIT-283	Sch. 283 Below	(364,979,817)	(356,345,908)	0	(8,507,535)	(126,374)	
4	ADIT-190	Sch. 190 Below	833,392,628	804,724,812	165,361	0	28,502,455	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,405,067,983)	(1,528,660,219)	(767,419,511)	10,099,852	(119,088,105)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.6008%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		•	(767,419,511)	2,989,635	(10,940,061)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)				Д	.ttachment 1a input>	(775,369,937)

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

Schedule ADIT-190

Schedule AL	A A	В	С	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Be	nefits						
287180	505.450 Accrued Payroll Taxes	5,921,455	0	C	0	5,921,455	Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	C	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182 LTIP - non current	5,719,086	0	C	0		Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200 Deferred Comp. Accrual - Cash Basis	2,021,585	0	C	0	2,021,585	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500 Severance Accrual - Cash Basis	642,883	0	C	0	642,883	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300 Pension/Retirement Accrual - Cash Basis	392,183	392,183	C	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
			_				Accruals recorded for book purposes for unused vacation and sick leave due to employees in future
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	7,251,426	0		0	7,251,426	periods or upon termination. Accrued liability for the expected claims related to workers compensation previously held by Wasatch
287373	910.580 Wasatch workers comp reserve	588 016	0		0	588 016	Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287373	920.150 FAS 112 Book Reserve - Post Employee Benefits	6.314.483	0) 0		Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
201000	CEC. 100 17.0 17.2 DOOR TECC. 10 1 CHIPPLY OF DOTHER	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				5,000,000	Accrued post-retirement liabilityies pursuant to FASB Statement No. 106 for Western Coal Carriers, a
							third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to
287447	720.830 Western Coal Carr Ret Med Accrual	2,340,890	0	C	0	2,340,890	the Hunter plant.
287460	720.800 FAS 158 Pension Liability	21,722,235	21,722,235	C	0	0	Total unfunded pension liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	14,277,015	14,277,015	C	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Deri	vatives:						
287336	730.120 FAS 133 Derivatives - Book Unrealized	4,206,646	4,206,646	C	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839 NonCurr Liab - Frozen MTM	13,152,939	13,152,939	C	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory L	abilities:						
287051	705.340 RL Income Tax Deferral - CA	1,314,783	1,314,783	C	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287052	705.341 RL Income Tax Deferral - ID	58 420	58.420				Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Idaho customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
207032	703.341 RE IIICOITIE TAX Delettal - ID	30,420	30,420		,	U	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates
							for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287053	705.342 RL Income Tax Deferral - OR	3,022,944	3,022,944	C	0	0	reduced the federal income tax rate from 35% to 21%. Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates
287055	705.344 RL Income Tax Deferral - WA	2,298,082	2,298,082	C	0	0	for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of protected property related EDIT amortization
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	661,064	661,064		0	0	for return to California customers pursuant to regulatory order. Regulatory liability established to record the deferral of protected property related EDIT amortization
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	1,634,632	1,634,632	C	0	0	for return to Idaho customers pursuant to regulatory order.
287064	705.349 RL - Protected PP&E EDIT Amortization - UT	17,065,239	17,065,239	C	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350 RL - Protected PP&E EDIT Amortization - WA	3,924,768	3,924,768	C	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	8,912,729	8,912,729	C	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287 RL - Protected PP&E EDIT - CA	8,442,608	8,442,608	C	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.

					Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded
287112 705.288 RL - Protected PP&E EDIT - ID	21,413,484	21,413,484	0		a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%
287113 705.289 RL - Protected PP&E EDIT - OR	93,999,686	93,999,686	0		Regulatory liability established to defer Oregon's portion of protected property related EDIT records as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 0 21%.
LOTTIO TOOLEGE THE FROM LEGIT ON					Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287114 705.290 RL - Protected PP&E EDIT - WA	23,003,360	23,003,360	0	(0 35% to 21%. Regulatory liability established to defer Wyoming's portion of protected property related EDIT
287115 705.291 RL - Protected PP&E EDIT - WY	53,333,824	53,333,824	0		recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
					Regulatory liability established to defer Utah's portion of protected property related EDIT recorded a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%
287116 705.292 RL - Protected PP&E EDIT - UT	165,384,067	165,384,067	0	(0 Regulatory liability established to defer California's portion of non-protected property related EDIT
287121 705.294 RL - Non Protected PP&E EDIT- CA	723,151	723,151	0		recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
					Regulatory liability established to defer Idaho's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287122 705.295 RL - Non Protected PP&E EDIT- ID	194,245	194,245	0	(0 35% to 21%. Regulatory liability established to defer Washington's portion of non-protected property related EDI
287124 705.296 RL - Non Protected PP&E EDIT- WA	6,444,284	6,444,284	0		recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income lax rate from 0 35% to 21%.
					Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287125 705.297 RL - Non Protected PP&E EDIT- WY 287176 705.412 RL - Cholla Decommissioning - OR	13,062,075 2,257,941	13,062,075 2,257,941	0	(0 35% to 21%. Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177 705.413 RL - Cholla Decommissioning - UT	5,026,684	5,026,684	0	i i	 Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287184 705.605 RL OR Clean Fuels Program	608 482	608 482	0		Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entit to be used to fund programs that benefit Oregon customers.
20101 100.000 N.C ON Oldain dollar logicalii	000,402	000,462	0	(A regulatory liability with respect to the excess deferred income taxes associated with the effects of
287188 100.121 RL Income Tax Property Flowthru	(62,227,765)	(62.227.765)	0		flow through from PP&E book/tax differences and other deferred items that do not have current or provision impacts.
				,	Regulatory liability established to account for the deferral of protected property-related EDIT for PM
287190 100.122 RL Income Tax Property Flowthru - PMI	1,071,308	1,071,308	0	(O portion of Bridger Coal Company fixed assets A regulatory liability established with respect to the excess deferred income taxes associated with the second company fixed assets.
					non-property accumulated deferred income taxes allocable to California resulting from the change
287191 705.280 RL Non-Property EDIT - CA	190,782	190,782	0	(0 the income tax rate. A regulatory liability established with respect to the excess deferred income taxes associated with the state of the excess deferred income taxes associated with the excess deferred income taxes.
					non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the
287192 705.281 RL Non-Property EDIT - ID	23,575	23,575	0		 income tax rate. A regulatory liability established with respect to the excess deferred income taxes associated with the statement of the excess deferred income taxes associated with the excess deferred income taxes.
287195 705 284 RI Non-Property FDIT - WA	326,187	326.187			non-property accumulated deferred income taxes allocable to Washington resulting from the change
287195 705.284 RL Non-Property EDIT - WA	320,187	326,187	U		0 in the income tax rate. A regulatory liability established with respect to the excess deferred income taxes associated with the state of the excess deferred income taxes associated with the state of the excess deferred income taxes associated with the excess deferred income taxes.
287196 705.285 RL Non-Property EDIT - WY	459.649	459.649	0		non-property accumulated deferred income taxes allocable to Wyoming resulting from the change 0 the income tax rate.
287198 320.279 RL FAS 158 Post-Retirement	2.662.212	2,662,212	0	(A regulatory liability used to track future revenue associated with recoverable post-retirement welfar 0 expenses.
					A regulatory liability with respect to the Washington decoupling mechanism.
287200 705.267 RL WA Decoupling Mechanism	493,787	493,787	0		0
					Regulatory Liability established to record difference between the approved accelerated depreciation the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all un
287206 415.710 RL - WA Accelerated Depreciation	12,847,564	12,847,564	0	(0 at the Jim Bridger Plant and Colstrip Unit 4. Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA)
287209 705.266 RL - Energy Savings Assistance (ESA) - CA	184 253	184 253			collections from California offset by ESA program expenditures incurred) in a regulatory liability
287209 705.266 RL - Energy Savings Assistance (ESA) - CA	184,253	184,253	0		balancing account for California. Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to
					implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287212 705.245 RL - OR Direct Access 5 Yr Opt out	1,971,636	1,971,636	0	(0 Regulatory liability established as a balancing account for a pass-through benefit to Idaho custome
287213 425.381 RL - BPA Balance Act - ID	331,664	331,664	0	(from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying 0 customers receive a credit to their bill.
					This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this
287225 605.103 ARO/Regulatory Difference - Trojan - WA	7,769	7,769	0		o contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore
287227 705.531 RL UT Solar Feed-in Tariff - NC 287230 705.521 RL WY Def NPC - Noncurrent	4,841,255 144,235	4,841,255 144,235	0		Regulatory liability established to record UT solar Feed in Tariff. Regulatory liability established to record WV Def NRC.
287230 705.521 RL WY Def NPC - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent	6,036,640	6,036,640	0		Regulatory liability established to record WY Def NPC. Regulatory liability established to record WA Def NPC.
287233 705.515 RL OR Def NPC - Noncurrent	3 568 090	3.568.090			Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon or pursuant to an energy cost adjustment mechanism.
	0,000,000	0,000,000			This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance inste
287235 705.711 RL CA Def NPC - Noncurrent	207,029	207,029	0	(0 of a debit balance, or vice versa.
207227 705 755 DI Navaurant Backs Other	173 514	173 514			This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of the regulatory assets result in a credit balance instead of the regulatory assets result in a credit balance instead of the regulatory assets result in a credit balance instead of the regulatory assets result in a credit balance instead.
287237 705.755 RL - Noncurrent Reclass-Other	110,011	110,011	0	(0 of a debit balance, or vice versa. Regulatory liability established to record noncurrent portion of reg liability for purchase of California
287238 705.420 RL - CA GHG Allowance Revenue	1,255,621	1,255,621	0	(0 greenhouse gas pollution emission allowances . Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered
287253 705.400 Reg Liab - OR Injuries & Damages Reserve	2,947,914	2,947,914			excess of insurance claims incurred.
287257 705.453 Reg Liab - ID Property Insurance Reserve	246 666	246 666	0		Regulatory liability used to record the Idaho allocation of storm-related property damage recovered 0 excess of insurance claims incurred.
287258 705.454 Reg Liab - UT Property Insurance Reserve	618,034	618,034	0		Regulatory liability used to record the Utah allocation of storm-related property damage recovered in
287259 705.455 RL - Property Insurance Reserve - WY	182 821	182 821	0		Regulatory liability used to record the Wyoming allocation of storm-related property damage 0 recovered in excess of insurance claims incurred.
287262 100.100 RL ITC	216,878	216,878	0		0 Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268 415.706 RL - 50% Bonus Tax Depreciation - WY	79,333	79,333	0		Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation
201200 10.100 NE - 0070 DOING TEX DEPTEOREDIT - 11 1	79,333	13,333	U		· •

						Desired to the first part of t
						Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by
287271 705.336 RL - Sale of RECs - UT	407,714	407,714	0	0	0	the Company.
287272 705 337 RI - Sale of RECs - WY	46.788	46.788				Regulatory Liability established to track the difference between REC revenue included in rates and
287272 705.337 RL - Sale of RECs - WY	46,788	46,788	0	C		Wyoming's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included in rates and
287274 705.261 RL - Sale of RECs - OR	31,065	31,065	0	C		Oregon's allocation of the actual REC revenue received by the Company.
						Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287284 610.147 Reg Liability-Other - Balance Reclass	1,775,948	1,775,948 916 940	0		0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287299 705.265 RL - OR Energy Conservation Charge	916,940	916,940				Regulatory liability established to consolidate small inactive Oregon specific regulatory balances,
287304 610.146 OR Reg Asset/Liab Cons	(110,107)	(110,107)	0	C	0	which are then amortized into book income per approved rate order or tariff.
287312 105.402 ARO Reg Liabilities	23.158.861	23.158.861				Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retiremen
287312 105.402 ARO Reg Liabilities	23,158,861	23,158,861	0	C C		obligations. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers
						from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying
287316 715.720 Reg Liability - BPA Balancing Account - WA	78,080	78,080	0	0		customers receive a credit to their bill.
287374 100.105 Income Tax WA Flow-through	1.394.941	1.394.941	0		0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
201014 100.100 Income Tax WAT low-inough	1,001,011	1,001,011				Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389 610.145 RL- DSM Balance	960,769	960,769	0	0	0	
287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	149 487	149 487	0			Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
201410 100.241 KE-Alientative Rate for Energy Program - CARE - CA	145,407	149,407			0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing
						future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,291,592	1,291,592	0	C		excess of those approved for recovery by regulatory authorities.
287445 610.142 RL - UT Home Energy LifeLine	437.540	437.540	0	0		Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
	,510	,010				Regulatory liability established to record revenues received from customers which are then granted to
287453 610.143 RL - WA Low Energy Program	(441,017)	(441,017)	0	0	0 0	qualifying low income recipients through bill credits.
						Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287473 705.270 RL - Blue Sky Program OR	576,854	576,854	0	C	0	certificates.
• •						Regulatory liability established to record revenues received from customers participating in the
287474 705.271 RL - Blue Sky Program WA	144 619	144 619				company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
267474 705.271 RL - Blue Sky Ploglam WA	144,013	144,019				Regulatory liability established to record revenues received from customers participating in the
						company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287475 705.272 RL - Blue Sky Program CA	59,397	59,397	0	C		certificates.
						Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287476 705.273 RL - Blue Sky Program UT	1,752,102	1,752,102	0	O C	0	certificates.
						Regulatory liability established to record revenues received from customers participating in the
287477 705.274 RL - Blue Sky Program ID	30,111	30,111			0	company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
201411 103.214 RE - Bide Sky Flogram ib	30,111	30,111				Regulatory liability established to record revenues received from customers participating in the
						company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287478 705.275 RL - Blue Sky Program WY	188,821	188,821	0	0		certificates.
287486 415.926 RL - Depreciation Decrease - OR	1,951,039	1,951,039	0		0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	•			to the implementation of new rates on sandary 1, 2011.
287280 DTA State Charitable Contribution Limit	163,970 67,160,666	163,970 67,160,666	0			Charitable contribution carryforward for state income tax purposes.
287437 DTA Net Operating Loss Carryforward-State	67,100,000	67,100,000	U	· ·	U	State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA Federal Detriment of State NOL	(14,138,174)	(14,138,174)	0	0	0	carryforward.
287371 DTA 930.100 Oregon BETC Credits	902,107	902,107	0	C		Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain	653,588 146,441	653,588 146,441	0			Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494 DTA Idaho ITC Carryforward	17,327,170	17,327,170	0	C		Idaho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward	260,437	260,437	0	0		Colorado state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward Loss Contingencies	271,106	271,106	0	C	0	California state income tax credit carryforward.
287341 910.530 Injuries & Damages Accrual - Cash Basis	63,013,313	63,013,313	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
						Insurance reserve established to accrue an estimate of the potential insurance receipts related to
287970 415.815 Insurance Reserve	(28,336,057)	(28,336,057)	0	0	0 0	claims for injuries & damages expense.
Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability	64,400,058	64,400,058	0		0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:	2.,.22,500	,,000				
207245 040 020 Paplined Cill Trading Con	43 521				40.501	Deferred tax account for difference between recognized vs. realized gains in compensation plan
287215 910.936 Realized G/L Trading Sec	43,521	0	0	C	43,521	investments. Regulatory liability used to record the California allocation of storm-related property damage recovered
287754 705.450 Reg Liability - Property Insurance Reserve - CA	115,912	115,912	0	0	0	in excess of insurance claims incurred.
		,,				Valuation allowance against state income tax credits that may not be realized before they expire.
287100 Valuation Allowance for State Credit DTA	(12,145,909)	(12,145,909)	0	C	0	Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath
						Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287179 910.535 Klamath Settlement Obligation	8,113,578	8,113,578	0	C	0 0	
					0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
207191 205 201 Inventory Records Challe Unit 4	1 504 200	1 504 200		'	U	
287181 205.201 Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308				Liability account established to record liquidated damages payable to Peabody Coal due the
287181 205.201 Inventory Reserve - Cholla Unit 4 287182 505.105 Liquidated Damages - Cholla Unit 4	1,501,308 4,820,466	1,501,308 4,820,466	0) c	0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020.
287182 505.105 Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	0	0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholae Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC
	, , , , , , , , , , , , , , , , , , , ,	1,001,000	0	0	0 0	announced closure of Cholla Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287182 505.105 Liquidated Damages - Cholia Unit 4 287183 425.160 Lease Liability (Operating Lease)	4,820,466 2,673,016	4,820,466 2,673,016	0	o c	0 0	announced closure of Chola Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accruced liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the
287182 505.105 Liquidated Damages - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt	4,820,466 2,673,016 (40,763)	4,820,466 2,673,016 (40,763)	0	0	0 0	announced dosure of Chola Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287182 505.105 Liquidated Damages - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other	4,820,466 2,673,016 (40,763) 350,057	4,820,466 2,673,016 (40,763) 350,057	0	C	0 0 0 0 0 0	announced closure of Chola Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287182 505.105 Liquidated Damages - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt	4,820,466 2,673,016 (40,763)	4,820,466 2,673,016 (40,763)	000000000000000000000000000000000000000		0 0 0 0 0 0 0 0 0 0	announced closure of Chola Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Accrued final reclamation expenditures for the Trapper mine.
287182 505.105 Liquidated Damages - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287211 910.245 Contra Receivable Joint Owners	4,820,466 2,673,016 (40,763) 350,057 70,462	4,820,466 2,673,016 (40,763) 350,057 70,462	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	C C C C C C C C C C C C C C C C C C C	0 0 0 0 0 0 0 0 0 0	announced closure of Chola Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners.

287240 605.301 Environmental Liability - Regulation	14.385.921	14.385.921	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
	,,,				-	Non-regulated environmental remediation costs required at various abandoned/closed mines and
287241 605.302 Environmental Liability- Non Regulation	581,428	581,428	0	0	0	other work sites.
287270 Valuation Allowance for DTA	(515,607)	(515,607)	0	0	0	Valuation allowance against items that may not be realized before they expire.
						Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab	272,073	272,073	0	0	0	enhancement.
						Accrued liability used to signing bonuses from credit card providers that are deferred until such time
						as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the
287297 505.155 Deferred Revenue	3,457	3,457	0	0	0	credits.
						The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of
287298 205.210 ERC Impairment Reserve	501,567	501,567	0	0		emission reduction credit.
287321 100.100 ITC	814,433	814,433	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
						Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over
287337 715.105 MCI F.O.G. Wire Lease	137,426	137,426	0	0	0	the annual service agreement period.
						Accrued liability for refundable cash deposits received from customers who wish to reserve
						transmission line services. These deposits are fully refundable. The deposits are recognized as
287338 415.110 Transmission Service Deposit	165,361	0	165,361	0	0	income when the service contract is fulfilled.
						Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340 220.100 Bad Debts Allowance - Cash Basis	4,598,991	4,598,991	0	0	0	
287354 505.150 Miscellaneous Current & Accrued Liability	638,793	638,793	0	0		Miscellaneous accrued liabilities related to PacifiCorp.
287370 425.215 Unearned Joint Use Pole Contract Revenue	735,742	735,742	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
						Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391 425.320 N Umpqua Settlement Agreement	5,526,104	5,526,104	0	0	0	enhancement.
						Accrued liability associated with the acceptance of the Bear River FERC license for various settlement
287392 425.120 Bear River Settlement Agreement	4,112,909	4,112,909	0	0	0	obligations.
				_		Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be
287393 425.110 Tenant Lease Allowances	22,911	22,911	0	0		amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	449,676	449,676	0	0		Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417 605.710 Reverse Accrued Final Reclamation	655,590	655,590	0	0		Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430 505.125 Accrued Royalties	3,530,502	3,530,502	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
				_		Deferred tax account represents the difference between book income capitalized to inventory and
287482 205.025 Fuel Cost Adjustment	1,653,301	1,653,301	0	0	0	taxable income from Bridger coal.
287807 Non-curr def fed tax cor ben of int	295,790	295,790	0	0		Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	(10,285)	(10,285)	0	0		Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int	63,946	63,946	0	0		Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	(2,221)	(2,221)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding	(4)	(4)	0	0	0	
Subtotal - p234	777,003,313	745,994,607	165,361	0	30,843,345	
Less FASB 109 Above if not separately removed	(58,730,205)	(58,730,205)	0	0	0	
Less FASB 106 Above if not separately removed	2,340,890	0	0	0	2,340,890	
Total	833,392,628	804,724,812	165,361	0	28,502,455	

Instructions for Account 190:

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

- 2. ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to 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 Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(152,581,995)	(152,581,995)	0	0	0	Depreciation on pollution control facilities.
Rounding	0	0	0	0	0	
Subtotal - p275	(152,581,995)	(152,581,995)	0	0	0	
Less FASB 109 Above if not separately removed	0	0	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(152,581,995)	(152,581,995)	0	0	0	

Instructions for Account 281:

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

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

PacifiCorp

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

Schedule ADIT-282

A	В	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282		Relateu	Relateu	Relateu	Kelateu	Justinication
287605 105.147 §1031 Exchange	(111,999)	(111,999)	0	0		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind exchange."

19.00 19.0							Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
## 19 American Process 19 19 19 19 19 19 19	287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,267,298)	(4,267,298)	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing
1970 1971	287766				0	0	0 of specific hydro generation facilities.
100.000 100.000 100.00000 100.0000 100.0000 100.0000 100.0000 100.0000 100.00000		105.403 ARO Removal Costs			0	0	Regulatory liability related to removal costs.
1970 1970	287605	105.142 Avoided Costs	201,983,790	201,983,790	0	0	
1909 1909	287704	105 1/3 Rasis Intangible Difference	(928 644)	0	0	(928 644)	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related
1809 1964				2.889.388.103	0	(320,044)	Book-tax difference for book depreciation.
1970 10 10 10 10 10 10 10	287605		14,527,147	14,527,147	0	0	Book-tax difference related to land sales.
1975 1975							Book-tax basis difference related to test energy revenues which are received/earned for power
1999 1999					0	0	o produced by generating plants during the construction period and sold or used by the utility.
185.00 1	287605	105.137 Capitalized Depreciation			0	0	
100 10 10 10 10 10 10 1	20/005	105.100 Capitalized labor and benefit costs	25,050,104	25,050,104	U	U	
1.000 1.00	287605	105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1.565.135	0	0	0
1970 19.11 Control Barraton Harmonic Hands from 19.11 19.11		Direct Assignment: Transmission Fixed Assets	0	771,672,111	(771,672,111)	0	PowerTax Report #257: Transmission Book Allocation Group.
2015 2015		Direct Assignment: Intangible Fixed Assets	0	32,883,039	0	0	
1970 10.11 Convert cashing bears Act Centers 1970	287605	Direct Assignment: General Fixed Assets	0	114,761,204	0	0	(114,761,204) PowerTax Report #257: General Book Allocation Group.
2005 15.5 Contract shallow flower country devotable for records any pool of the country of	207605	405 452 Contract Link Str. Dagin Adj. Chahalia	(57.074)	(57.074)	0	0	
1873 1874 Contract Inhalts Descript of Figure Annales 1874 187	20/005	105.153 Contract Liability Basis Adj - Crienalis	(57,074)	(57,074)	U	U	
1970 10 11 10 10 10 10 10							Large insolntean contract leadings for currently declaration for informe tax purposes.
2006 15 15 15	287605	105.151 Contract Liability Basis Adi - Eagle Mountain	(117,740)	(117,740)	0	0	o l
200 105 15 Coat of Recross 105 15	287605	105.130 Contribution in Aid of Construction	300,447,999	300,447,999	0	0	Book-tax basis difference related to contributions in aid of construction.
278.64 150 170 1							Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
Politicity will be part of contracted of a capital project and control control of control project and control con			(000 101				book purposes and are deductible for income tax purposes in the year paid and incurred.
2007-22 14 0.00 CWP Receive 2 290 139 2 290 130 0 0 0 0 0 0 0 0 0 0	287605	105.175 Cost of Removal	(228,434,159)	(228,434,159)	0	0	Design will are a system or usely of the first state of the first stat
2,200.18 2,200.18 2,200.18 0 0 0 0 0 0 0 0 0							facilities, mining operations and corporate operations) for book purposes. Projects with less than 5%
2002 16.505 CMP Reserve 2.991.15 2.296.15 CMP Reserve 2.991.15 2.296.15 CMP Reserve 2.991.15 CMP RE							activity within the prior 6-month period are deemed inactive. Those inactive projects with easitalized
2,200.15 2,200.15 2,200.15 2,200.15 2,200.15 0 0 0 0 0 0 0 0 0							costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is
15.17 Effects of Relevanistra - Trend Assess Feed only - PMS 10.255.775 10.215.775 10.	287224	145.030 CWIP Reserve	2,290,138	2,290,138	0	0	0 established, CWIP Reserve.
267605 106.141							Book-tax basis difference related to the Allowance for Funds Used During Construction, which
105.11 Det AFAIDC CHEST AFOIDC							
Defended as sourced with the protected properly-related accessed and accessed and the protected properly-related accessed and accessed accessed and accessed accessed and accessed and accessed and accessed and accessed accessed and accessed and accessed and accessed accessed and accessed accessed and accesse	207605	105 141 Dobt AFUDC	(192 760 241)	(192 760 241)	0	0	
106.117 Effects of Retemators - Fixed Assets Fed only - PMI 10.285.978 0.285.978	207003	103.141 Debt AFODC	(103,700,341)	(103,700,341)	U	U	
Accounting adjustment to second the amount of deferred tax expense associate have been previously been paged by captionine at last set all phale than been previously been provided by captionines at last set all phale than been been associated with fined associated	207607	105 117 Effects of Patemaking Fixed Assets Fed only DMI	(3 285 076)	(3 285 076)	0	0	balances for PMI's portion of Bridger Coal Company's fixed assets.
Part	207007	100.117 Ellects of Naterilaking - Fixed Assets Fed Only - Fixe	(0,200,310)	(0,200,310)	•	·	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that
287005 105.15 Effects of Ratemaking - Freed Assets Flowthrough (47,942,814) (47,942,814) 0 0 norme as compared to lock procurs.							have been previously been paid by customers at a tax rate higher than the current tax rate and are
## 27705 105.15 ERcts of Ratemaking - Fixed Assets Fronthrough							probable of being refunded as the temporary book-tax differences reverse and the amount of tax
27/05 105.115 Effects of Ratemating - Fased Assets Equations 427-942-914 0 0 0							benefits associated with fixed assets that have previously been flowed through to customers and are
287695 105.19 Equity AFUDC (121.923.733) (121.923.733) 0 0							probable of recovery as the temporary book-tax differences reverse and result in higher taxable
28705 105.19 Equity AFUDC (121.923.733) 0.0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287605	105.115 Effects of Ratemaking - Fixed Assets Flowthrough	(47,942,614)	(47,942,614)	0	0	
287005 105.139 Equity AFUDC (121.923.733) (121.923.733) 0 0 0 0 0 0 0 0 0							book-tax basis difference related to the Allowance for Funds observed unling Constitution, which consists of a debt and equity component. Fruity is not capitalizable or deductible for income tax
105.196							purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
Part Corp. App. Part Corp. December	287605	105.139 Equity AFUDC	(121,923,733)	(121,923,733)	0	0	0 interest on debt.
287005 105.125 Tax Despreciation (8.010452779) (0.01067479) 0 0 0 0 0 0 0 0 0							PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287605 105.152 Tax Flood Asset (Salth Cost 105.152 Tax Flood Asset (Salth Cost 105.152 Tax Algorithm To account for the disposition of capital assets 287605 105.152 Flood Assets - State Modifications 19.538.031 0 19.53		425.310 Hydro Relicensing Obligation			0	0	
Tax adjustment to account for the difference between federal and expectation of the difference between federal and expectation of the difference between federal and expectation of primary investigating from statistic at have not addorable and primary for income tax functions of the primary of the pri					0	0	
287005 105.128 Face Assets - State Modifications 19.538.031 0 19.538.031 0 of many ir resulting from states that have not adopted browners, desperation, and the state of the properties of the pr	287605	105.152 Tax Fixed Asset Gain/Loss	(92,042,835)	(92,042,835)	0	U	
287605 105.148 Mine Safety Sec. 179E Election (306.514)	287605	105 129 Fixed Assets - State Modifications	19 536 031	0	0	19.536.031	
287605 105.148 Mine Safety Sec. 179 Election (306.514) (.,,.	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible i
286605 105.136 PR&FIN.48 Balances (383.923) (383.923) 0 0 0 0 regregate upon audit by the internal Revenue Code Section 174.					0	0	0 the period paid and incurred for income tax purposes.
28605 105.136 PP&F FN 48 Balances (883.923) (383.923) 0 0 0 of reversed upon add by the Internal Revenue Code Section 174 developed software which are deduction 17,719.946 0 0 These costs are capitalized for book pursue which are deduction in the period paid and incurred for income tax normalization rules. 18,057 0 0 0 These costs are capitalized for book pursue which are deduction of the General Fixed Assets 180.057 0 0 0 0 0 0 0 0 0	287929	105.460 Non-ARO Removal Costs	(253,754,340)	(253,754,340)	0	0	Regulatory liability related to removal costs.
Book-lax difference for eligible costs under Internal Revenue Code Section 174 developed software which are deductible in the period paid and incurred for incurred the period paid and incurred for incurred that the period paid incurred for incurred that the period paid incurred paid for the 30% solar inverse. The period paid incurred paid for the 30% solar inverse. The period paid incurred paid for the 30% solar inverse. The period paid incurred paid for the 30% solar inverse. The period paid incurred paid for the solar arrays. The projects are qualified for the 30% solar inverse. The period paid for the 30% solar inverse. The period paid incurred paid for the 30% solar inverse. The period paid incurred paid for the 30% solar inverse paid incurred paid incurred paid incurred paid for the 30% solar inverse. The period paid incurred paid for the solar arrays. The projects are qualified for the 30% solar inverse paid incurred paid incurred paid for the solar inverse. The period paid incurred paid for the solar inverse paid paid incurred paid paid paid paid incurred paid paid paid paid	000005	405 400 BB05 FIN 40 B-1	(202.022)	(202.022)	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be
287605 320.210 R & E - Sec.174 Deduction (7,719,946) (7,719,946) (7,719,946) 0 0 0 These costs are applicable for the period paid and incurred for incurred from the second sequence of the period paid and incurred for incurred from the second sequence of the cumulative GAAP reflects monthly depreciation expense, by finance sequence incurred in the period gain and incurred for incurred from the sease of the sequence sequence incurred in the period gain and incurred for incurred incurred in the period gain and incurred for incurred incurred incurred in the period gain and incurred for incurred	286605	105.136 PP&E FIN 48 Balances	(303,923)	(303,923)	U	U	Peor to upon audit by the Internal Revenue Service.
287605 320.210 R & E - Sec.174 Deduction (7,719,946) (developed enthurse which are deductible in the period haid and incurred for income tay numbers
Regulatory asset established to account for the cumulative GAAP to FERC Imm depression depression properties monthly depression expense, by finance lease agreetles monthly depression properties over the term of the lease vs. FERC where monthly depression expense is der lease payment less capacities agreed lease payment less and sat basis for the solar arrays needs to be reduced by one-half of the solar arrays needs to be reduced to the solar arrays needs to be reduced	287605	320.210 R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	These costs are capitalized for book purposes.
286914 415.525 RA - Lease Depreciation - Timing Difference (241,671) (241,671) 0 0 0 Pacificorp installed solar arrays. The projects are qualified for the 30% solar inv (ITC) the tax basis of the solar arrays needs to be reduced by one-half of the solar arrays of th							Regulatory asset established to account for the cumulative GAAP to FERC timing difference in
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets (281,955) (281,955) 0 0 0 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line
287605 105.110 Reclass to \$1031 & 1033 Exchange Normalization Adj - Transmission 4,087,239 0 4,087,239 0 105.131 Reclass to Pollution Control Facilities Depreciation 15.540 Reimbursements which depending the benefit of the relocation in the benefit of the general public may or many a few for the pendid nor may not a second to the pendid nor may not a few for may not a few for the pendid nor may not a few for may not a few							over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the
PacifiCorp installed solar arrays. The projects are qualified for the 30% solar involved process.	206044	415 525 PA Loggo Depreciation Timing Difference	(241.674)	(241.674)	•	0	lease payment less accrued lease interest.
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets (281,955) (281,955) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	286914	415.525 RA - Lease Depreciation - Hming Difference	(241,671)	(241,0/1)	U	U	PacifiCorn installed solar arrays. The projects are qualified for the 30% solar investment toy credit
287605 105.160 Reclass to \$1031 & 1033 Exchange Normalization Adj - General Fixed Assets 180,057 0 0 0 180,057 Reclass to separately state the exclusion of ADIT from \$1031 & 1033 Exchange Normalization rules. 287605 105.160 Reclass to \$1031 & 1033 Exchange Normalization Adj - Transmission 4,087,239 0 180,057 0 0 0 180,057 0 0 1							(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore
287605 105.160 Reclass to \$1031 & 1033 Exchange Normalization Adj - General Fixed Assets 180,057 0 0 0 180,057 Income tax normalization rules Reclass to separately state the exclusion of ADIT from \$1031 & 1033 Exchange 287605 105.160 Reclass to \$1031 & 1033 Exchange Normalization Adj - Transmission 4,087,239 0 4,087,239 0 0 180,057 Income tax normalization rules 180,0							creating basis differences between book basis and tax basis for the solar arrays.
287605 105.160 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets 180.057 0 0 0 180.057 Income tax normalization rules.	287605	100.110 RA- Solar ITC Basis Adj Fixed Assets	(281,955)	(281,955)	0	0	0 '
Reclass to §1031 & 103 Exchange Normalization Adj - Transmission 4,087,239 0 4,087,239 0 0 income tax normalization rules. Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission 4,087,239 0 4,087,239 0 income tax normalization rules. Reclass to Pollution Control Facilities Depreciation from FERC account 2 281. Book-tax basis difference related to relocation reimbursements, which depending the benefit of the relocation is for the benefit of the general public may or may not depreciable for income tax purposes. 287605 105.140 Reimbursements 23,192.964 23,192.964 0 0 0 depreciable for income tax purposes. 287605 105.122 Repairs Deduction (456.564.700) (456.564.700) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	007005	405 400 Builton to 04004 0 4000 Funton and Name III at 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.160 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission 4.087.239 0 4.087.239 0 lincome tax normalization rules. 287605 105.131 Reclass to Pollution Control Facilities Depreciation 152.581.995 0 0 281. 287605 105.140 Reimbursements 23.192.964 23.192.964 0 0 0 depreciable for income tax purposes are deductible in the pendit may or may in depreciable for income tax purposes are deductible in the period they are paid and for income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes. 28721 415.933 RL - Contra-Carbon Decommissioning - ID 0 order/stipulation (298.254) 0 0 0 order/stipulation (Docket PAC-E-13.04). Regulatory lasted property-in the deferral of protected property-in the deferral of protected property-in the deferral of protected property-in the period for property-in the deferral of protected property-in the de	287605	105.100 Reciass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	180,057	0	0	0	
Reclass fication of pollution control Facilities depreciation from FERC account 2 287605 105.131 Reclass to Pollution Control Facilities Depreciation 152,581,995 152,581,995 0 0 0 281. Book-tax basis difference related to relocation reimbursements, which depending the benefit of the relocation is for the benefit of the general public may or may not depreciable for income tax purposes. 287605 105.140 Reimbursements 23,192,964 23,192,964 0 0 0 depreciable for income tax purposes. Book-tax basis difference for expenditures which are capitalized and depreciation and for income tax purposes. Book-tax basis difference for expenditures which are capitalized and depreciation and for income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes. 287221 415.933 RL - Contra-Carbon Decommissioning - ID (298.254) 0 0 0 order/stipulation (Docket PACE-13-04-1). Regulatory liability and of the relocation from FERC account for the deferral of protected property-income and the protection of the period they are paid and income tax purposes. 105.140 Period Text paid they are paid and income tax purposes are deductible in the period they are paid and income tax purposes. 287221 415.933 RL - Contra-Carbon Decommissioning - ID 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287605	105 160 Reclass to \$1031 &1033 Exchange Normalization Adi - Transmission	4 087 230	0	4 087 230	0	
287605 105.131 Reclass to Pollution Control Facilities Depreciation 152.581,995 152.581,995 0 0 0 0 281. Book-tax basis difference related to relocation reimbursements, which depending the benefit of the relocation is for the benefit of the general public may or may not depreciable for income tax purposes. 287605 105.140 Reimbursements 287605 105.140 Reimbursements 287605 105.122 Repairs Deduction (456.564,700) (456.564,700) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	20,000		, , , , ,	U	7,007,205	U	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account
Book-tax basis difference related to relocation reimbursements, which depending the benefit of the general public may or may in the period by a public may or may in the period by a public may or may in the period by a public may or may in the period by a public may or may in the period by a public may or may in the period	287605	105.131 Reclass to Pollution Control Facilities Depreciation	152,581,995	152,581,995	0	0	0 281.
287605 105.140 Reimbursements 23,192,964 23,192,964 23,192,964 0 0 0 depreciable for income tax purposes. Book-tax basis difference for expenditures which are capitalized and depreciatic and for income tax purposes are deductible in the period they are paid and increase. Book-tax basis difference for expenditures which are capitalized and depreciatic and for income tax purposes are deductible in the period they are paid and increase. This account was set up to record a contra regulatory liability for idaho's share of decommissioning accrual that was directed to be a regulatory asset per the Idal 28721 415.933 RL - Contra-Carbon Decommissioning - ID (298,254) (298,254) 0 0 0 order/stipulation (Docket PAC-E-13-04). Regulatory liability stabilished to account for the deferral of protected property-the property-							Book-tax basis difference related to relocation reimbursements, which depending on whether or not
Book-tax basis difference for expenditures which are capitalized and depreciatic and for income tax purposes are deduction (456,564,700) (456,564,700) 0 0 This account was set up to record a coher are guilatory liability for labelity for safety and and income tax purposes are deduction the period they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are part and they are part							the benefit of the relocation is for the benefit of the general public may or may not be taxable and
and for income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are part and income tax purposes are dedu	287605	105.140 Reimbursements	23,192,964	23,192,964	0	0	0 depreciable for income tax purposes.
287605 105.122 Repairs Deduction (456.564,700) (456.564,700) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes
This account was set up to record a contra regulatory liability for Iddno's share of decommissioning acrual that was directed to be a regulatory asset per the Idal 287221 415.933 RL - Contra-Carbon Decommissioning - ID (298,254) 0 0 0 order/stipulation (Docket PAI) - All 1971 - All 197	287605	105 122 Repairs Deduction	(456 564 700)	(456 564 700)	0	0	and for income tax, purposes are deductible in the period they are paid and incurred.
287221 415.933 RL - Contra-Carbon Decommissioning - ID (298.254) (298.254) 0 0 decommissioning - ID decommissioning - ID (298.254) 0 0 order/stipulation (Docket PAC-E-13-04). Regulatory liability established to account for the deferral of protected property-	201000	100.122 Nopalis Deduction	(450,504,700)	(450,504,700)	U	U	This account was set up to record a contra regulatory liability for Idaho's share of Corbon Plant's
287221 415.933 RL - Contra-Carbon Decommissioning - ID (298,254) (298,254) 0 0 0 order/stipulation (Docket PAC-E-13-04). Regulatory liability established to account for the deferral of protected property-							decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate
	287221	415.933 RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	0 order/stipulation (Docket PAC-E-13-04).
							Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's
28/189 100.12Z KL - Effects of Katemaking - Fixed Assets - PMI Fed Only 3,285,976 0 0 0 portion of Bridger Coal Company fixed assets	287189	100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	3,285,976	3,285,976	0	0	0 portion of Bridger Coal Company fixed assets

						Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that
						have been previously been paid by customers at a tax rate higher than the current tax rate and are
287187 100.121 RL - Effects of Ratemaking - Fixed Assets	(190,868,502)	(190,868,502)	0	0	0	probable of being refunded as the temporary book-tax differences reverse and the amount of tax
287313 105.450 RL - Non-ARO Liability	253,754,340	253,754,340	0	0	0	Regulatory liability related to removal costs.
						Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915 425.155 ROU Asset (Operating Lease)	(2,685,664)	(2,685,664)	0	0	0	842.
						Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a
						change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of
						accounting for income tax purposes for certain expenditures which were previously being capitalized
						and depreciated. Under the new method of accounting, the expenditures are deductible for income
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	tax purposes in the period they are paid and incurred.
						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
						arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between
287605 105.116 Solar ITC Basis Adjustment	(23,245)	(23,245)	0	0	0	book basis and tax basis for the solar arrays.
						Book-tax difference related to different methods for computing deductible periodic depletion for book
287771 110.205 Tax Depletion-SRC	139,294	139,294	0	0	0	and tax purposes.
						Book-tax difference related to relicensing cost for Klamath Dam.
287301 105.471 UT Klamath Relicensing Costs	8.680.735	8.680.735	0	0	0	-
Rounding	12	12	0	0	0	
Subtotal - p275	(2,908,481,325)	(2,012,039,654)	(767,584,872)	18,607,387	(147,464,186)	
Less FASB 109 Above if not separately removed	(187,582,526)	(187,582,526)	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	

- Instructions for Account 282:

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

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

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

 4. ADIT items related to Plant and not in Columns C & 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

Α	B Total	C Gas, Prod, Dist Or Other	D Transmission	E Plant	F Labor	G
		Related	Related	Related	Related	Justification
Account 283						
FERC 283 - Regulatory Assets						
287849 415.424 Contra RA - Deer Creek Abandonment	29,360,874	29,360,874	0		0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841 415.411 Contra RA - Deer Creek Abandonment - CA	635,747	635,747	0		0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Creek Abandonment - ID	610,197	610,197	0		0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR	2,768,116	2,768,116	0			Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844 415.414 Contra RA - Deer Creek Abandonment - UT	227,086	227,086	0		0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA	2,521,714	2,521,714	0		0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846 415.416 Contra RA - Deer Creek Abandonment - WY	812,598	812,598	0		0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850 415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	0		0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855 415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0)	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine 0 disposition.
286925 415.728 Contra RA - Cholla U4 Closure OR	186,067	186,067	0		0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - OR.
286926 415.729 Contra RA - Cholla U4 Closure UT	314,591	314,591	0		0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - UT.
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	556,306	556,306	0		0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - WA/FERC.
286927 415.730 Contra RA - Cholla U4 Closure WY	104,574	104,574	0		0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - WY.
286930 415.426 RA - 2020 GRC - Meters Replaced by AMI - OR	(3,964,990)	(3,964,990)	0		0	Regulatory asset established for the State of Oregon's undepreciated NBV for old meters replaced by 0 AMI to be amortized over 10 years.
287642 105.401 RA - ARO	(61,990,559)	(61,990,559)	0		0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement 0 obligations.
287911 415.699 RA - BPA Balancing Account - OR	(1,919,561)	(1,919,561)	0)	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287997 415.862 RA - CA Mobile Home Park Conversion	(54,489)	(54,489)	0		0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287994 415.929 RA - Carbon Decommissioning - CA	(177,176)	(177,176)	0		0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as 0 directed in the California general rate order/stipulation.
287935 415.936 RA - Carbon Plant Decomm/Inventory	(474,855)	(474,855)	0)	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of 0 inventory from decommissioning.
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0		0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0		0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286899 415.939 RA - Carbon Plant Decomm/Inventory - WY	128,650	128,650	0	1	0	Regulatory asset established to record WY's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286931 415.724 RA - Cholla U4 - Tax Flowthrough	(232,431)	(232,431)	0		0	Regulatory asset established to account for the estimate of recoverable amounts of depreciation 0 flowthrough related to the Cholla U4 closure.
286920 415.725 RA - Cholla U4 Closure	(5,207,322)	(5,207,322)	0		0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla 0 U4 closure.
286896 415.734 RA - Cholla Unrecovered Plant -CA	(1,113,454)	(1,113,454)	0	1	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898 415.736 RA - Cholla Unrecovered Plant -WY	(10,303,892)	(10,303,892)	0		0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.

						Regulatory asset established to account for the deferral of costs related to the Oregon Communit
286913 287781	415.720 RA - Community Solar - OR 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(340,216) (990,324)	(340,216) (990,324)	0	0	Solar Program. Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
		(5.852.410)	(5.852.410)			Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursi
287596	415.892 RA - Deferred Excess NPC - ID - Noncurrent	1-7 7		U	0	to an energy cost adjustment mechanism. Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursi
287882	415.876 RA - Deferred Excess NPC - OR - Noncurrent	(384,610)	(384,610)	0	0	to an energy cost adjustment mechanism. Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursu
		(10.160.893)	(10.160.893)	_		to an energy cost adjustment clause.
287896	415.875 RA - Deferred Excess NPC - UT - Noncurrent	(10,100,000)	(10,100,000)	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming
287593	415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,704,435)	(1,704,435)	0	0	pursuant to a power costs adjustment mechanism. Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783	415.880 RA - Deferred Independent Evaluator Fee - UT	173,514	173,514	0	0	0 request for proposal for new generation.
287590	415.840 RA - Deferred Independent Evaluator Fee - OR	(9,355)	(9,355)	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a 0 request for proposal for new generation.
287570	415.701 RA - Deferred Intervenor Funding Grants - CA	(37,374)	(37,374)	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected customers through California rates.
		(25,410)	(25 410)			Regulatory asset/liability established to record funding for qualifying intervenors that are collected
287647	425.100 RA - Deferred Intervenor Funding Grants - ID		(20)	U	0	customers through Idaho rates. Regulatory asset/liability established to record funding for qualifying intervenors that are collected.
287640	415.680 RA - Deferred Intervenor Funding Grants - OR	(518,986)	(518,986)	0	0	customers through Oregon rates. Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861	415.857 RA - Deferred Overburden Costs - ID	(124,318)	(124,318)	0	0	0 regulatory order.
287868	415.858 RA - Deferred Overburden Costs - WY	(349,800)	(349,800)	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to 0 regulatory order.
						Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
007044	400 400 BA Dawn d Olds Management Name	(47 254 175)	(47.054.475)	•		
287614	430.100 RA - Demand Side Management - Noncurrent	(,=0.,,,	(47,254,175)	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation du
287981	415.920 RA - Depreciation Increase - Idaho	37,005	37,005	0	0	the implementation of new rates on January 1, 2014. Regulatory asset established to record Utah's share of the deferral of increased depreciation du
287982	415.921 RA - Depreciation Increase - Utah	(330,555)	(330,555)	0	0	0 the implementation of new rates on January 1, 2014.
287983	415.922 RA - Depreciation Increase - Wyoming	(1,141,557)	(1,141,557)	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation to the implementation of new rates on January 1, 2014.
287576	430.110 RA - DSM Balance Reclass	(960.769)	(960.769)	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
		(000,100)	(000,100)	0	0	Regulatory asset account established to defer costs related to the California Emergency Services
286929	415.841 RA - Emergency Service Program-Battery Storage - CA	152,215	152,215	0	0	Resiliency Programs. In December 2014, abandonment costs were recorded in connection with the anticipated closure.
287840	415.410 RA - Energy West Mining	(68 829 223)	(68 829 223)	0	0	the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application 0 the applicable state commissions.
		(00,020,220)	(00,020,220)	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are
287634	415.300 RA - Environmental Costs	(22,424,137)	(22,424,137)	0	0	amortized over a ten-year period for state regulatory purposes. Regulatory liability established for the portion of environmental remediation costs for which the state.
287591	415.301 RA - Environmental Costs - WA	567,207	567,207	0	0	Washington does not allow deferred treatment. Regulatory asset established to track the recoverable expenses associated with pension liability.
287738	320.270 RA - FAS 158 Pension Liability	(105,617,137)	(105,617,137)	0	0	0
287739	320.280 RA - FAS 158 Post Retirement Liability	504,200	504,200	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
						Regulatory asset established for the defer costs related to the California Fire Risk Mitigation
286917	415.260 RA - Fire Risk Mitigation - CA	(3,396,997)	(3,396,997)	U	0	Regulatory asset established to record the purchase of California greenhouse gas pollution emiss
286933	415.655 RA - GHG Allocation - CA - Noncurrent	(390,628)	(390,628)	0	0	0 allowances . Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597	415.703 RA - Goodnoe Hills Settlement - WY	(67,920)	(67,920)	0	0	0 sustained at the Goodnoe Hills generating plant. Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
286905	415.530 RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	0	0 '
287897	425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(2,006,416)	(2,006,416)	0	0	The book-tax difference resulting from this regulatory asset. Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571	415.702 RA - Lake Side Settlement - WY	(179,752)	(179,752)	0	0	sustained at the Lake Side generating plant.
						Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the
287903	415.879 RA - Liquidation Damages - N2 - WY	(18,243)	(18,243)	0	0	Energy Cost Adjustment Mechanism (ECAM).
						SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets resu
287977 287919	415.885 RA - Noncurrent Reclass - Other 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(173,514) (472,387)	(173,514) (472,387)	0	0	0 a credit balance. 0 Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
		(608,674)	(608 674)	•	-	Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon
286910	415.200 RA - OR Transportation Electrification Pilot		(000)01.7	0	0	Itransportation electrification pilot programs. Regulatory asset account established to record the difference between the amount of Oregon
286933	415.645 RA - Oregon OCAT Expense Deferral	(315,433)	(315,433)	0	0	Corporate Activity Tax incurred and the amount already recovered from customers. Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
287942	430.112 RA - Other - Balance Reclass	(1,775,948)	(1,775,948)	0	0	Regulatory asset established to recover California's portion of a pension settlement that occurred
286928	415.833 RA - Pension Settlement - CA	(119,548)	(119,548)	0	0	0 2018. Regulatory asset established to recover Washington's portion of a pension settlement that occurr
287583	415.826 RA - Pension Settlement - WA	(330,936)	(330,936)	0	0	0 2018.
287972	320.285 RA - Post Employment Costs	959,580	0	0	0	959,580 Regulatory asset established as an offset to the increase in post-employment obligations. Asset accrued for required debt, amortized for book purposes over the remaining life of the origin
287675	740.100 RA - Post Merger Loss - Reacquired Debt	(833,168)	(833,168)	0	0	Susuance, or over the life of the new issuance if the original issuance was refinanced. Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generation.
						facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was
287864	415.852 RA - Powerdale Decommissioning - ID	(1.984)	(1.984)	0	0	severely damaged by flooding and the related debris flow and is being removed rather than being 0 repaired.
287858		(22 435)	(22 435)	٥	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's
287996	415.676 RA - Preferred Stock Redemption - WY 415.675 RA - Preferred Stock Redemption Loss - UT	(65,102)	(65,102)	0	0	portion of redemption cost. Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's
287601	415.677 RA - Preferred Stock Redemption Loss - WA	(10,369)	(10,369)	0	0	Reg Asset established to record Washington's portion of stock redemption costs.

							Regulatory asset established to capture the noncurrent portion of the difference between renewable
287888	415.882 RA - REC Sales Deferral - WA - Noncurrent	(160.282)	(160,282)	0	0		energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
		,, ,					Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic
287871 287971	415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 415.868 RA - Solar Incentive Program - UT - Noncurrent	(1,405,757)	(1,405,757)	0	0	0	feed-in tariff program (Oregon House Bill 3039). Regulatory asset established for the UT Solar incentive program costs.
201011	Tro. 000 Text Columnos regram of Nortouron	(1,210,020)	(1,210,020)				The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
							arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that
287927	100.110 RA - Solar ITC Basis Adjustment - Gross Up	(91,924)	(91,924)	0	0	0	difference.
287960	415.855 RA - Storm Damage Deferral - CA	(63,215)	(63,215)	0	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to a storm in California.
				-		_	Pilot Program approved in September 2018 to record costs and collect fees connected to
286911	415.430 RA - Transportation Electrification Pilot - CA	76,022	76,022	0	0	0	transportation electrification pilot programs. Pilot Program approved in September 2018 to record costs and collect fees connected to
286912	415.431 RA - Transportation Electrification Pilot - WA	(54,461)	(54,461)	0	0	0	transportation electrification pilot programs.
287899	415.878 RA - UT Liquidation Damages	(111.869)	(111.869)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287906	415.863 RA - UT Subscriber Solar Program	(477,156)	(477,156)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
							To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
							, , ,
287939	415.115 RA - Utah STEP Pilot Program Balance Account	4,249,328	4,249,328	U	U	U	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3
287639	415.510 RA - WA Colstrip #3	(1,077)	(1,077)	0	0	0	generating plant.
286904	415.520 RA - WA Decoupling Mechanism	(1,254,592)	(1,254,592)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286907	415.532 RA - WY 2017 Protocol - MSP Deferral	(983 464)	(983 464)	0		0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018
		(000,101)	(000,101)	U	U	U	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree
287848	320.281 RA - Post Retirement Settlement Loss	(684,959)	(684,959)	0	0	0	medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on
287933	320.282 RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	0	Utah's allocable share of the post-retirement medical settlement loss.
287917	705 454 DI Dranati Inguiana Dagania OD	(3.384.516)	(3.384.516)	0	0		Regulatory liability used to record the Oregon allocation of storm-related property damage recovered
20/91/	705.451 RL - Property Insurance Reserve - OR	(3,304,310)	(3,364,310)				in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement
287649	730.170 RA - FAS133 Unrealized Gain/Loss	(4,088,908)	(4,088,908)				No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
20/049	750.170 RA - FAS135 Utilealized Galli/Loss	(4,000,900)	(4,000,900)	U	0	U	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen
287886	415.837 RA - Frozen MTM	(10,423,467)	(10,423,467)	0	0	0	derivative.
FERC 283 -	- Other						Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
							acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being
287661 287569	425.360 Hermiston Swap 720.805 FAS 158 Funded Pension Asset	(657,828) (2.045,357)	(657,828)	0	0	0	amortized over the remaining life of the plant.
				U	U	U	Represents the funded pension asset under FAS 158. The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909	720.815 FAS 158 Post-Retirement Asset	(4,205,004)	(4,205,004)	0	0	0	subsidy, required under FAS 158.
286918	210.175 Prepaid - FSA O&M - East	(457,294)	(457,294)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)		0		Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
							Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months
287669	210.180 Prepaid Membership Fees 210.185 Prepaid Aircraft Maintenance	(79,151) (49,913)	(79,151) (49,913)	0	0	0	or less. Regulatory asset established for prepaid aircraft maintenance costs.
201901		1.010.07	(10,010)		0		Prepaid account established to record prepaid surety bond costs that will be amortized ratably over
287909	210.195 Prepaid - Surety Bond	(54,048)	(54,048)	0	0	0	the period of coverage. Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12
287665	210.130 Prepaid Taxes - ID PUC	(88,939)	(88,939)	0	0	0	months or less.
287662	210.100 Prepaid Taxes - OR PUC	(293 384)	(293.384)	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less
287708	210.200 Prepaid Taxes - Property Taxes	(5,115,741)	(230,304)	Ö	(5,115,741)	0	Book-tax difference associated with the timing of deductibility of property taxes.
286908	210.201 Prepaid Taxes - Property Tax FIN 48	(3.391.794)	0	0	(3.391.794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
		1-77			(0,001,104)		Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664	210.120 Prepaid Taxes - UT PUC	(764,742)	(764,742)	0	0	0	months or less. Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account
287908	210.190 Prepaid Water Rights	(137,093)	(137,093)	0	0	0	137511.
							Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000,
287564	425.130 Rogue River-Habitat Enhance	(73,388)	(73,388)	0	0	0	escalated, over a period of 9 years for habitat enhancement.
287770	120.205 Trapper Mining Stock Basis	(1,135,743)	(1,135,743)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
							Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the
287859	040 025 Per Comp Mark to Market Cain/Long Inc Children	(000.055)				(000.055)	investments are reflected at fair market value and any unrealized gains or losses are reflected in
287859	910.935 Def Comp Mark to Market Gain/Loss - Income Statement 910.937 LTIP Mark to Mkt Gain/Loss	(369,250) (716,704)	0	0	0	(369,250) (716,704)	To record unrealized gains/losses from the long term incentive plan.
007007		(2.729.473)	(2.720.472)				Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen
287965 287492	415.836 Current Asset Frozen MTM OR BETC - Purchased Credits - Non-Cash	(2,729,473)	(2,729,473)	0	0	0	derivative. Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Roundir	ng	(365 071 741)	(356 437 832)	0		(126.374)	
Subtotal - p Less FASB	5277 1 109 Above if not separately removed	(365,0/1,/41)	(356,437,832)	0		(126,374)	
Less FASB Total	106 Above if not separately removed	(364,979,817)	(356,345,908)	0		(126,374)	
TOTAL		(304,979,817)	(300,345,908)	0	(8,507,535)	(120,3/4)	

Instructions for Account 283:

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

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

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

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

				Gas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	
2	ADIT-281	Sch. 281 Below	(143,583,856)	(143,583,856)	0	0	0	
3	ADIT-283	Sch. 283 Below	(382,442,919)	(347,237,015)	0	(8,687,026)	564,847	
4	ADIT-190	Sch. 190 Below	760,699,650	734,406,559	561,449	0	25,731,642	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,629,242,901)	(1,684,093,852)	(806,117,724)	7,923,760	(119,871,361)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A		_	100.0000%	29.6008%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(806,117,724)	2,345,495	(11,012,015)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E))				_	(814,784,244)
9	Beginning of Year Total (Attachment 1)				(767,419,511)	2,989,635	(10,940,061)	(775,369,937)
10	Appendix A, line 33 input	Line 8 for Projection ar	nd average of Lines 8 &	9 for True-Up				(814,784,244)

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

Scriedule A	A A	В	С	D	E	F	G
			Gas, Prod,				
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 19							
Employee B	enefits						
287180	505.450 Accrued Payroll Taxes	3,085,569	0	0	0		Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182 LTIP - non current	6,376,812	0	0	0	6,376,812	
287324	720.200 Deferred Comp. Accrual - Cash Basis	2,134,413	0	0	0	2,134,413	Non-qualified deferred compensation plan under IRC Subsection 409A.
							Severance accruals related to regular employment downsizing. Amounts contained in these accounts
287326	720.500 Severance Accrual - Cash Basis	784,322	0	0	0	784,322	represent accruals for both departing executives and rank and file employees.
287327	720.300 Pension/Retirement Accrual - Cash Basis	381,172	381,172	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505,600 Vacation Accrual-Cash Basis (2.5 mos)	7.405.733	0	0	0	7 405 733	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
201002	Vacatori Accidar-Gasii Dasis (2.5 mos)	1,100,100	•			7,100,700	Accrued liability for the expected claims related to workers compensation previously held by Wasatch
287373	910.580 Wasatch workers comp reserve	546,673	0	0	0	546,673	Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150 FAS 112 Book Reserve - Post Employee Benefits	5,397,392	0	0	0	5,397,392	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462	720.820 FAS 158 SERP Liability	13,200,090	13,200,090	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Dei							
287249	415.839 NonCurr Liab - Frozen MTM	8,961,246	8,961,246	0	0	0	Non-current liability for frozen mark to market derivatives.
Regulatory I	iabilities:						
287045	610.155 RL - WA - Plant Closure Costs	333.329	333.329	0	0	0	Regulatory liability established to record the authorized plant closure costs for Jim Bridger and Colstrip Unit 4 pursuant to Docket UE-191024.
201010	The Train Global Good	000,020	000,020				Regulatory liability established to record the authorized deferral of accelerated depreciation and
							reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal
287047	610.150 RL - Bridger Accelerated Depreciation & Reclamation - OR	894,814	894,814	0	0	0	delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
							Regulatory liability established to record the deferral of accelerated depreciation and reclamation costs
				_			for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim
287048	705.425 RL - Bridger Accelerated Depreciation - WA	626,813	626,813	0	0	0	Bridger Plant pursuant to Docket UE-191024.
287049	705.352 RL - Klamath Dams Removal - CA	64.244	64.244		0	0	Regulatory liability established to record the giveback of excess funds collected from California customers for Klamath River Dams Removal.
207049	703.332 RE - Riaman Dams Removal - CA	04,244	04,244	U	U	U	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates
							for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287051	705.340 RL - Income Tax Deferral - CA	693,274	693,274	0	0	0	reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates
							for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287053	705.342 RL - Income Tax Deferral - OR	1,621,622	1,621,622	0	0	0	reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates
		2.194.452	2.194.452				for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287055	705.344 RL - Income Tax Deferral - WA	2,194,452	2,194,452	U	U	U	reduced the federal income tax rate from 35% to 21%. Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates
							for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287056	705.345 RL - Income Tax Deferral - WY	201.039	201.039	0	0	0	reduced the federal income tax rate from 35% to 21%.
20,000	700.010 TC IIIO0III0 Tax Boloitai TT	201,000	201,000				Regulatory liability established to record the deferral of protected property related EDIT amortization
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	488,095	488,095	0	0	0	for return to California customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT amortization
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	2,082,742	2,082,742	0	0	0	for return to Idaho customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT amortization
287063	705.348 RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	0	for return to Oregon customers pursuant to regulatory order.
287064	705.349 RL - Protected PP&E EDIT Amortization - UT	5 683 657	5 683 657	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
207004	100.040 INC - 1 TOROGOU FF ONE EDIT AMOUNTATION OF	3,003,037	3,003,037	U	U	U	Regulatory liability established to record the deferral of protected property related EDIT amortization
287065	705.350 RL - Protected PP&E EDIT Amortization - WA	3,140,136	3,140,136	0	0	0	for return to Washington customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT amortization
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	8,468,227	8,468,227	0	0	0	for return to Wyoming customers pursuant to regulatory order.

Part						Rec	gulatory liability established to defer California's portion of protected property related EDIT recorde
1971 1972	287111 705.287 RL - Protected PP&E EDIT - CA	7,993,123	7,993,123	0	0		
Section Sect							
	287112 705.288 RL - Protected PP&E EDIT - ID	20,492,984	20,492,984	0	0	Rec	gulatory liability established to defer Oregon's portion of protected property related EDIT recorded
1995 1997	287113 705.289 RL - Protected PP&E EDIT - OR	89,706,728	89,706,728	0	0	as a 0 219	a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to %.
Project Proj	207414 705 200 DI Protocod DDPE EDIT WA	20.945.893	20 045 803	0	0	rec	orded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
2011 1962 1. Proceed PME SET VY 1979 1. 1982 1. 1982 1. 1982 1. 1982 1. 1982 1. 1982 1.	20/114 /05.290 RL - Plotected PP&E EDIT - WA	20,943,093	20,943,093	0	0		
19-12 19-2	287115 705.291 RL - Protected PP&E EDIT - WY	50,899,241	50,899,241	0	0	0 359	% to 21%.
Page	287116 705 292 RL - Protected PP&F FDIT - LIT	158.475.755	158.475.755	0	0	Reç a re	guiatory liability established to defer Utah's portion of protected property related EDIT recorded as esult of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
Posterior Post						rec	orded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
1972 1972	28/121 /US.294 RL - Non Protected PP&E_EDIT - CA	3/8,524	378,524	0	0		
1975 1975	287124 705.296 RL - Non Protected PP&E EDIT- WA	5,155,427	5,155,427	0	0	rec 0 359	orded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from % to 21%.
1975 1975	287125 705 297 RL - Non Protected PP&F EDIT- WY	8 877 468	8 877 468	0	0	rec	orded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
1971 1974			-,-,-,-			Reg	gulatory liability established to recover Washington's portion of Colstrip and Jim Bridger
1977 1974 19 19 19 19 19 19 19 1	28/1/3 415.942 RL - Steam Decommissioning - WA	,		0	0	0 incr	remental decommissioning pursuant to Docket UE-191024 gulatory liability for California's share of decommissioning costs for the Cholla steam plant.
2017 76415 18. Chief Decomposed Colf 76647 76647 18. Chief Decomposed Colf Decompo		(12,020)	(12,020)	0	0	0	
1977 764-11 19				0	0	0 Res	gulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
1971 76.414 R., Chell Proposer 1.22				0	0		
2011-14 705.005 N. Of Clean Fush Propriet 2011-14 101.15 1.271.51	287178 705 414 RL - Cholla Decommissioning - WY	(38 198)	(38 198)	0	0		
2019 10 12 R.		100,000	(00).007	0	0		
2011 2012 10 10 10 10 10		,,=-,,	,,==,,=.	0	U	Reg	gulatory liability with respect to the effects of flow through from PP&E book/tax differences and
Page				0	0	0 oth Re	er deferred items that do not have current provision impacts. gulatory liability established to account for the deferral of protected property-related EDIT for PMI's
287191 75.230 R. - Non-Property ECUT - CA 99.800 9.900 9	287190 100.122 RL - Income Tax Property Flowthru - PMI	636,942	636,942	0	0		
Regulatory lability unbalabled with respect to the curses defermed roome taxes associated with re-	287191 705.280 RL - Non-Property EDIT - CA	99,863	99,863	0	0	nor	n-property accumulated deferred income taxes allocable to California resulting from the change in
2015 2017 P. F. F. F. F. F. F. F.							
227102 10.25 P. L. P. P. 1. 1. 1. 1. 1. 1.	287195 705.284 RL - Non-Property EDIT - WA	260,950	260,950	0	0		
Regulatory Lability established as necoral difference between the approved accelerated depreciation on the 35 deposition of the 35 de			0,100,100	0	0	0 exp	enses.
## 2015 WA CRC and the current depreciation amounts from the last depreciation and yor of all of the juminosity for all of the juminosity of the last depreciation and yor of all of the juminosity from the last depreciation and yor of all of the juminosity from the last depreciation and you for all of the juminosity from the last depreciation and you for all of the juminosity from the last depreciation and you for all of the juminosity from the last depreciation and you for all of the juminosity from the last depreciation and you for all of the juminosity from the last depreciation and you for all of the juminosity from the last depreciation and you for a regulatory facility of the juminosity from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory fac	28/200 /05.267 RL - WA Decoupling Mechanism	81,500	81,566	U	U	U Reg	quiatory liability with respect to the Washington decoupling mechanism.
287212 705.245 RL - OR Direct Access 5 Yr Opt out 1873 786 1.873.786 0 0 0 statement accounted in a regulatory shalling statement of California (February Labelly established per Order No. 15-000 Power Cost Adjustment Mechanism (PCA) Access 5 Yr Opt out 1873 786 1.873.788 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287206 415.710 RL - WA Accelerated Depreciation	8,565,043	8,565,043	0	0	the 0 at t	2015 WA GRC and the current depreciation amounts from the last depreciation study for all unit he Jim Bridger Plant and Colstrip Unit 4.
Regulatory Lability established per Order No. 15-680 in Docket UESPA Facilicory is regulated to proper and a separate deat to go on the opt-out program and branch Pacificory's system will be required to pay an opt-out change for up to 5 years.	207200 705 000 DI Faster Cultura Assistance (FCA) CA	149 244	149 244	0	0	coll	ections from California offset by ESA program expenditures incurred) in a regulatory liability
287212 705 245 R.L. OR Direct Access 5 Yr Opt out	20/209 /05.200 RL - Ellergy Savings Assistance (ESA) - CA	140,244	140,244	0	0	Reg	gulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to
Regulatory labelity established as a balancing acount for a pass-through benefit to table outside control part (and part of the part of							
287213 42.5.38 R. BPA Balance Act - ID	287212 705.245 RL - OR Direct Access 5 Yr Opt out	1,673,798	1,673,798	U	U	Rec	gulatory liability established as a balancing account for a pass-through benefit to Idaho customer
difference on Trojan unfecowered plant and decommissioning costs. The reason for this confirm a cocount is that substantially all Trojan; related costs were disallowed in Washington, therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommission to correct the California prehotocomming of the Subscience of the California prehotocomming (PC deferrals.) 287235 705.518 R.L. OR Def NPC - Noncurrent 287237 705.755 R.L. OR Def NPC - Noncurrent 287237 705.755 R.L. Noncurrent Reclass-Other 287238 705.420 R.L. CA Def NPC - Noncurrent 287239 705.755 R.L. Noncurrent Reclass-Other 287239 705.755 R.L. Noncurrent Reclass-Other 287230 705.755 R.L. Noncurrent Reclass-Other 287230 705.755 R.L. Noncurrent Reclass-Other 287231 70	287213 425.381 RL - BPA Balance Act - ID	6,863	6,863	0	0	from 0 cus	n BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying stomers receive a credit to their bill.
Second S							
287227 705.51						acc	count is that substantially all Trojan - related costs were disallowed in Washington; therefore, the
287227 705.519 RL - OR Def NPC - Noncurrent							
Regulatory lability established to record the Washington Power Cost Adjustment Mechanism (PC defunds) Regulatory lability established to record the Oregon Power Cost Adjustment Mechanism (PC defunds) Regulatory lability established to record the Oregon Power Cost Adjustment Mechanism (PC day) Regulatory lability established to record the Oregon Power Cost Adjustment Mechanism (PC day) Regulatory lability established to record the Oregon Power Cost Adjustment Mechanism (PC day) Regulatory lability established to record the Oregon Power Cost Adjustment Mechanism (PC defunds) Regulatory lability established to record the Oregon 2017 FERC Refund. Regulatory lability established to record the California Energy Cost Adjustment Clause (ECAC) Regulatory lability established to record the California Energy Cost Adjustment Clause (ECAC) Regulatory lability established to record the California Energy Cost Adjustment Clause (ECAC) Regulatory lability established to record the California Energy Cost Adjustment Clause (ECAC) Regulatory lability established to record the California Energy Cost Adjustment Clause (ECAC) Regulatory lability established to record the California Energy Cost Adjustment Clause (ECAC) Regulatory lability established to record the California Energy Cost Adjustment Clause (ECAC) Regulatory lability established to record the California Energy Cost Adjustment Energy Cost Energy Cost Energy Indicated In Energy Cost Energy Indicated In Energy Cost Energy En		15,026	3.026.241	0	0	0	
287231 705.519 RL - WA Def NPC - Noncurrent 680.043 680.043 0 0 0 deferrals. 287233 705.515 RL - OR Def NPC - Noncurrent 1,952.262 1,952.262 0 0 0 Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established to record the Oregon 2017 FERC Refund. 287235 705.511 RL - CA Def NPC - Noncurrent 574.598 574.598 0 0 0 deferrals. 287237 705.755 RL - Noncurrent Reclass-Other 85.990 85.990 0 0 0 deferrals. 287238 705.420 RL - CA GHG Allowance Revenue 1,525.563 1,525.563 0 0 allowances. 287238 705.258 RL - Sale of REC - WA 9,790 9,790 0 0 0 revenue that will be given back to Washingdon customers. 287262 100.100 RL ITC 141.964 141.964 0 0 0 Regulatory liability established to track the difference between REC revenue included in rates and Regulatory Liability for a Keyn in received by the Company. 287268 415.706 RL - Sale of REC - UT 84.697 84.697 0 0 0 Utah's allocation of the actual REC revenue received by the Company. 287279 705.338 RL - Sale of REC - UT 82.691 REC revenue received by the Company.				U	0	Reg	gulatory liability established to record the Washington Power Cost Adjustment Mechanism (PCAI
287233 705.515 RL - OR Def NPC - Noncurrent 287235 705.511 RL - CA Def NPC - Noncurrent 287235 705.512 RL - CA Def NPC - Noncurrent 287237 705.755 RL - OR Def NPC - Noncurrent 287237 705.755 RL - Noncurrent Reclass-Other 287237 705.755 RL - Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Revenue 287238 705.420 RL - CA GHG Allowance Revenue 287238 705.252 RL - Sale of REC - WA 287252 705.263 RL - Sale of REC - WA 287262 100.100 RL ITC 287263 415.706 RL - Sole Bonus Tax Depreciation - WY 287271 705.353 RL - Sale of REC - UT 287271 705.353 RL - Sale of REC - UT 287271 705.354 RL - Sale of REC - UT 287271 705.355 RL - Sale of REC - UT 287272 705.355 RL - Sale of REC - UT 287273 81.556 RL - OR Def NPC - Noncurrent Mechanism (TAM) deferrals. Also includes the regulatory lability established to record the California Energy Cost Adjustment Clause (ECAC) 287263 705.255 RL - Noncurrent Reclass-Other 287264 RL - CA GHG Allowance Revenue 287275 RL - Sale of REC - WA 287276 RL - Sale of REC - WA 287277 No. 755 RL - Sale of REC - WA 287277 No. 755 RL - Sale of REC - WA 287278 RL - Sale of REC - WA 287278 RL - Sale of REC - WA 287279 Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the California great resolution of the advance of the Pryor	287231 705.519 RL - WA Def NPC - Noncurrent	680,043	680,043	0	0	0 def	errals.
287235 705.511 RL - CA Def NPC - Noncurrent	287233 705 515 RL - OR Def NPC - Noncurrent	1 052 262	1 052 262	0	0	Tra	nsition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established
287237 705.755 RL - Noncurrent Reclass-Other 85.990 85.990 0 0 0 0 Regulatory liability established to record purchase of California greenhouse gas policities where 287238 705.420 RL - CA GHG Allowance Revenue 1,525.563 1,525.563 0 0 0 Regulatory liability established to record purchase of California greenhouse gas policities employee gas policities where 287252 705.283 RL - Sale of REC - WA 9,790 9,790 0 0 0 Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credit of revenue that will be given back to Washington customers. 287262 100.100 RL TC 141.964 141.964 0 0 Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation and the support of the control of the c		1,002,202	1,002,202	0	0	Reg	gulatory liability established to record the California Energy Cost Adjustment Clause (ECAC)
B287237 705.755 RL - Noncurrent Reclass-Other 85.990 85.990 0 0 0 Regulatory liability established to record purchase of California greenhouse gas pollution emission of allowances. 28728 705.20 RL - CA GHG Allowance Revenue 1,525,563 1,525,563 0 0 Regulatory liability established to record purchase of California greenhouse gas pollution emission of allowances. 28725 705.263 RL - Sale of REC - WA 9,790 9,790 0 0 Regulatory liability established to record the deferral of the Pryor Mountain renewable energy cred revenue that will be given back to Washington customers. 287262 100,100 RL ITC 11,964 0 0 0 Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation. 287268 415,706 RL - Sale of REC - WA 84.697 0 0 0 Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation. 287276 Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation. 287277 705.336 RL - Sale of RECs - UT 355.872 0 0 Utah's allocation of the actual REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between R	20/233 /US.STT RL - CA Det NPC - Noncurrent	574,598	574,598	0	0	Thi	s account is to reclass the deferred tax balances related to regulatory assets or liabilities where th
28728 705.420 RL - CA GHG Allowance Revenue 1,525,563 1,525,563 0 0 0 allowances. Regulatory liability established to record the deferral of the Pryor Mountain renewable energy creding revenue that will be given back to Washington customers. Regulatory liability of a Wyoming revenue requirement adjustment related to bonus tax depreciation and the standard results of Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation and the standard results of Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation and requirement related to bonus tax depreciation and results of Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation and requirement adjustment related to bonus tax depreciation and results of Regulatory Liability stablished to track the difference between REC revenue included in rates and requirement adjustment related to the standard results and results of Regulatory Liability stablished to track the difference between REC revenue included in rates and requirement adjustment related to bonus tax depreciation and results of Regulatory Liability stablished to track the difference between REC revenue included in rates and requirement adjustment related to bonus tax depreciation and results of Regulatory Liability stablished to track the difference between REC revenue included in rates and requirement adjustment related to bonus tax depreciation and results of Regulatory Liability stablished to track the difference between REC revenue included in rates and results an	287237 705.755 RL - Noncurrent Reclass-Other	85,990	85,990	0	0	bala 0	ance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit renewable energy credit real parts of the Pryor Mountain renewable energy credit renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energ	287238 705.420 RL - CA GHG Allowance Revenue	1,525,563	1,525,563	0	0		
287262 100.100 RL ITC 141.964 141.964 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0.700	0.700		0	Reg	gulatory liability established to record the deferral of the Pryor Mountain renewable energy credits
Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation and the standard process. The standard process of			-1.00	U	U	•	9 9
287271 705.336 RL - Sale of RECs - UT 325.872 325.872 0 0 Ulah's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included in rates and Ulah's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC				0	0	0 Reg	gulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation
287271 705.336 RL - Sale of RECs - UT 325.872 325.872 0 0 Utah's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included in rates and	287268 415.706 RL - 50% Bonus Tax Depreciation - WY	84,697	84,697	0	0	0	
	287271 705.336 RL - Sale of RECs - UT	325,872	325,872	0	0	0 Uta	h's allocation of the actual REC revenue received by the Company.
	287272 705.337 RL - Sale of RECs - WY	108,478	108,478	0	0		

					Regulatory Liability established to track the difference between REC revenue included in rates and
287274 705.261 RL - Sale of RECs - OR	105,801	105,801	C) (Oregon's allocation of the actual REC revenue received by the Company. This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the
					balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287284 610.147 Req Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conservation Charge	3,361,531 953,780	3,361,531 953,780	0) (0 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related
287299 705.265 RL - OR Energy Conservation Charge	953,780	953,780	L C	1	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances,
287304 610.146 OR Reg Asset/Liab Cons	(111,560)	(111,560)	C) (0 which are then amortized into book income per approved rate order or tariff.
287312 105.402 ARO Reg Liabilities	17.231.816	17.231.816		n e	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retireme 0 obligations.
LOTOTE 100.102 71110 TOG ENDINGO	17,201,010	17,201,010			Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers
287316 715.720 Reg Liability - BPA Balancing Account - WA	205 301	205.301			from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying 0 customers receive a credit to their bill.
207316 713.720 Reg Liability - DPA balancing Account - WA	205,301	205,301		+	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389 610.145 RL- DSM Balance	867,977	867,977	0) (0
287390 610.141 RL - WA Rate Refunds	700,026	700,026		n i	Regulatory liability established to record the refund to Washington customers pursuant to the Limited 0 Issues Rate Filing (LIRF) as filed in Docket UE-210532.
LOTOGO OTO.TTI NE TYTNAGONOMIAGO	700,020	100,020			Regulatory liability established to record the effects of changes in fair value of certain derivative
287395 730.175 RL - FAS 133 Derivatives - Unrealized Gain/Loss	13.041.268	13,041,268	,		instruments entered into to hedge the Company's future retail resource requirements.
					Regulatory liability to record benefits and administrative costs related to the California Alternative Rat
287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	153,908	153,908	C) (0 for Energy, or CARE, program.
					Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,272,061	1,272,061	C) (0 excess of those approved for recovery by regulatory authorities.
287445 610.142 RL - UT Home Energy LifeLine	336.911	336.911			Regulatory liability established to record the balancing account activitys for the Utah Home Energy
					0 Utfeline Program. Regulatory liability established to record the balancing account activitys for the Washington Low
287453 610.143 RL - WA Low Energy Program	(640,880)	(640,880)	C) (0 Income Energy Assistance Program.
					Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energ
287473 705.270 RL - Blue Sky Program OR	550,267	550,267	C) (0 certificates.
					Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287474 705.271 RL - Blue Sky Program WA	122,968	122,968	C) (0 0 certificates.
					Regulatory liability established to record revenues received from customers participating in the
287475 705.272 RL - Blue Sky Program CA	33.026	33.026			company's Blue Sky renewable energy program, which are then used to purchase renewable energ 0 certificates.
201410 100.212 NE - Blac dity i logialii OA	30,020	55,020			Regulatory liability established to record revenues received from customers participating in the
287476 705.273 RL - Blue Sky Program UT	1 390 294	1 390 294			company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
26/4/6 /05.2/3 RL - Bide Sky Program 01	1,390,294	1,390,294		+	Regulatory liability established to record revenues received from customers participating in the
					company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287477 705.274 RL - Blue Sky Program ID	36,773	36,773	C)	0 0 certificates. Regulatory liability established to record revenues received from customers participating in the
					company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287478 705.275 RL - Blue Sky Program WY	161,800	161,800	C) (0 0 certificates. Regulatory liability established to record Oregon's share of the deferral of decreased depreciation du
287486 415.926 RL - Depreciation Decrease - OR	1,317,194	1,317,194	c	5	0 to the implementation of new rates on January 1, 2014.
State Carryforwards	187 893	187 893			
287280 DTA State Charitable Contribution Limitation 287437 DTA Net Operating Loss Carryforward-State	187,893	187,893 66.976.846		0	Charitable contribution carryforward for state income tax purposes. State net operating loss carryforward for income tax purposes.
		,.			Federal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits	(14,104,595) 584 208	(14,104,595) 584,208	C)	0 0 carryforward. 0 0 Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491 DTA BETC Purchased Credits	331,353	331,353	Ö	3	Oregon state income tax credit carryforward.
287497 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward	75,465 18,813,201	75,465 18.813.201	0) (0 Book-tax difference related to the Gain on purchased Business Energy Tax Credits. 0 Idaho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward	132,444	132,444	0	5	0 Colorado state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward	275,386	275,386		5	0 California state income tax credit carryforward.
Loss Contingencies				+	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the
87341/2879710.530/415.8' Injuries & Damages Accrual - Cash Basis	34,476,231	34,476,231	C	j (0 insurance reserve anticipated for potential claims.
Asset Retirement Obligations 287339 105 400 FAS 143 ARQ Liability	72 638 523	72 638 523		1	0 Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:	12,000,020	72,000,020			
	(12 292 199)	(12 292 199)			Valuation allowance against state income tax credits that may not be utilized before expiration.
287100 Valuation Allowance for State Credit DTA	(12,292,199)	(12,292,199)	C	1	O Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath
					Settlement.
287179 910.535 Klamath Settlement Obligation	584,654	584,654	C	,	O Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287181 205.201 Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	C	5	0 0
	0.700 (01	0.700 101			Operating lease liabilities established pursuant to the new leasing accounting standards under ASC
287183 425.160 Lease Liability (Operating Lease)	2,709,404	2,709,404	C	1	0 0 842. Accrued liability established to reserve for accounts receivable for which collection is not expected an
					for which the accumulated deferred income tax liability is expected to be reversed upon audit by the
287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other	(40,763) 206,891	(40,763) 206.891	C	2	0 0 Internal Revenue Service. 0 0 Advanced payments recognized for tax and not for book.
287214 910.245 Contra Receivable Joint Owners	57,400	57,400	Č	3	0 Reserve against receivable due from joint owners.
287215 910.936 Realized G/L Trading Sec	700	^			Deferred tax account for difference between recognized vs. realized gains in compensation plan
287215 910.936 Realized G/L Trading Sec 287216 605.715 Trapper Mine Contract Obligation	728 1 983 464	1,983,464	0	á –	0 728 investments. 0 Accrued final reclamation expenditures for the Trapper mine.
				1	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income ta
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
287219 005.715 trapper wine Commact Collegation 287219 715.810 Chehalis Mitigation Obligation	57,715	57,715	C	2	0 purposes.
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	57,715 18,518,922		1 0	0 0 purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other 0 work sites.
287219 715.810 Chehalis Mitigation Obligation 287240 605.301 Environmental Liability - Regulation	57,715 18,518,922	18,518,922	0)	0 0 purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other 0 0 work sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and
287219 715.810 Chehalis Mitigation Obligation	57,715		0	0	0 0 purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other 0 work sites.

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				_	_	Regulatory liability used to record the California allocation of storm-related property damage recovered
287254 705.450 Reg Liability - Property Insurance Reserve - CA	136,890	136,890	0	0	(in excess of insurance claims incurred.
						Regulatory liability used to record the Washington allocation of storm-related property damage
287256 705.452 Reg Liab - WA Property Insurance Reserve	(4,641)	(4,641)	0	0	(recovered in excess of insurance claims incurred.
						Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in
287257 705.453 Reg Liab - ID Property Insurance Reserve	274,582	274,582	0	0		excess of insurance claims incurred.
287258 705.454 Reg Liab - UT Property Insurance Reserve	431.027	431.027	0	0	(Regulatory liability used to record the Utah allocation of storm-related property damage recovered in
207.200 Too. 101 Nog 2.00 OT Tropolly modifiance records	101,021	101,021		· ·		Regulatory liability used to record the Wyoming allocation of storm-related property damage
287259 705.455 RL - Property Insurance Reserve - WY	227.366	227,366	0	0	(recovered in excess of insurance claims incurred.
207200 TOU-100 TE -1 Topolity insurance reserve - WT	221,000	221,000		· ·		Valuation allowance against state net operating loss carryforwards that may not be utilized before
287270 Valuation Allowance for DTA	(2.718.055)	(2.718.055)	0	0		expiration.
287270 Valuation Allowance for DTA	(2,710,033)	(2,710,033)	U	U		Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab	262 450	262 450		_		
28/290 425.150 Lewis River- LWD Fund Liab	262,450	262,450	U	U	· ·	enhancement.
				_	_	Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of
287298 205.210 ERC Impairment Reserve	501,567	501,567	0	0		emission reduction credit.
287321 100.100 ITC	532,974	532,974	0	0		Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
						Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over
287337 715.105 MCI F.O.G. Wire Lease	137,567	137,567	0	0	(the annual service agreement period.
						Accrued liability for refundable cash deposits received from customers who wish to reserve
						transmission line services. These deposits are fully refundable. The deposits are recognized as
287338 415.110 Transmission Service Deposit	561,449	0	561,449	0		income when the service contract is fulfilled.
						Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340 220.100 Bad Debts Allowance - Cash Basis	4,608,428	4,608,428	0	0	('
287354 505.150 Miscellaneous Current & Accrued Liability	872,366	872,366	0	0		Miscellaneous accrued liabilities related to PacifiCorp.
287370 425.215 Unearned Joint Use Pole Contract Revenue	828,264	828,264	0	0		Accrued liability for prepaid rents on company owned utility poles.
						Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391 425.320 N Umpqua Settlement Agreement	5.361.820	5.361.820	0	0	(enhancement
201001 120020 N ompqua obtasment ngroomont	0,001,020	0,001,020		· ·		Accrued liability associated with the acceptance of the Bear River FERC license for various settlement
287392 425.120 Bear River Settlement Agreement	4.081.653	4.081.653	0	0		obligations
207392 423.120 Bear River Settlement Agreement	4,001,000	4,001,000	U	U		Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be
287393 425.110 Tenant Lease Allowances	15 274	15.274		0		amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	406.016	406.016	0	0		Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
	571.190	571.190	0	U		Accrued liability for estimated obsolete or excess inventory that will be sold for scrap. Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287417 605.710 Reverse Accrued Final Reclamation			0	U		
287430 505.125 Accrued Royalties	3,660,987	3,660,987	0	0		Accrued liability for royalty payments to the Mineral Management Service on coal production.
						Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a
						third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to
287447 720.830 Western Coal Carr Ret Med Accrual	2,065,766	0	0	0	2,065,766	the Hunter plant.
						Deferred tax account represents the difference between book income capitalized to inventory and
287482 205.025 Fuel Cost Adjustment	670,527	670,527	0	0	(taxable income from Bridger coal.
287807 Non-curr def fed tax cor ben of int	332,209	332,209	0	0		Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	(11,973)	(11,973)	0	0		Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int	71,819	71,819	0	0		Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	(2,588)	(2,588)	0	0	(Non-current state benefit of interest on uncertain positions.
Rounding	19	19	0	0	(
Subtotal - p234	701,421,321	673,062,464	561,449	0	27,797,408	
Less FASB 109 Above if not separately removed	(61.344.095)	(61.344.095)	0	0		
Less FASB 106 Above if not separately removed	2.065.766	(31,011,000)	0	0	2.065.766	
Less FASE 100 Above it not separately removed Total	760,699,650	734.406.559	561 449	0	25,731,642	
Total	700,099,000	7 34,400,333	301,449	U	23,731,042	1

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. 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-281

A	В	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(143,583,856)	(143,583,856)	0	0	0	Depreciation on pollution control facilities.
Rounding	0	0	0	0	0	
Subtotal - p275	(143,583,856)	(143,583,856)	0	0	0	
Less FASB 109 Above if not separately removed	0	0	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(143,583,856)	(143,583,856)	0	0	0	

- Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

A	В	C Gas. Prod.	D	E	F	G
	Total	Dist Or Other	Transmission	Plant	Labor	
Account 282	1	Related	Related	Related	Related	Justification
						Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code
287605 105.147 §1031 Exchange	(111,999)	(111,999)	0	0	0	Section 1031, otherwise knows as a "like-kind exchange." Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287599 105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,138,516)	(4,138,516)	0	0	0	Exclusion of ADT from § 1051 & 1055 Exchanges pursuant to the income tax normalization rules.
				_		Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing
287766 610.101 Amortization NOPAs 99-00 RAR 287610 105.403 Asset Retirement Obligation	39,220 (30,835,148)	39,220 (30,835,148)	0	0	0	of specific hydro generation facilities. Deferred tax balance associated with the Asset Retirement Obligations.
287605 105.142 Avoided Costs	211,963,420	211,963,420	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704 105.143 Basis Intangible Difference	(110.631)	0		(110.631)		Book-tax basis difference for the capitalization of interest for income tax purposes specifically related
287704 105.143 Basis Intangible Difference 287605 105.120 Book Depreciation	3.151.269.034	3.151.269.034	0	(110,631)	0	to hydro-relicensing costs transferred to plant-in-service. Book-tax difference for book depreciation.
287605 105.470 Book Fixed Asset Gain/Loss	13,841,533	13,841,533	0	0	0	Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
287605 105.146 Capitalization of Test Energy	5 627 948	5 627 948	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605 105.137 Capitalized Depreciation	(24,282,107)	(24,282,107)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605 105.100 Capitalized labor and benefit costs	24,979,766	24,979,766	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605 105.101 Capitalized labor costs - Medicare Subsidy 287605 Direct Assignment: Transmission Fixed Assets	1,565,135	1,565,135 806.855.823	(806.855.823)	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets. PowerTax Report #257: Transmission Book Allocation Group.
287605 Direct Assignment: Intangible Fixed Assets	0	33,645,425	0	0	(33,645,425)	PowerTax Report #257: Intangible Book Allocation Group.
287605 Direct Assignment: General Fixed Assets	0	116,484,291	0	0	(116,484,291)	PowerTax Report #257: General Book Allocation Group.
287605 105.153 Contract Liability Basis Adj - Chehalis	(57.751)	(57.751)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605 105.151 Contract Liability Basis Adj - Eagle Mountain	(15,024)	(15,024)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605 105.130 Contribution in Aid of Construction	332,638,465	332,638,465	0	0	0	Book-tax basis difference related to contributions in aid of construction. Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
						book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287605 105.175 Cost of Removal	(248,847,482)	(248,847,482)	0	0	0	
287224 145.030 CWIP Reserve	1,611,162	1,611,162	0	0	0	Reserve established for inactive projects included in CWIP. Book-tax basis difference related to the Allowance for Funds Used During Construction, which
						consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
						purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605 105.141 Debt AFUDC	(189,606,230)	(189,606,230)	0	0	0	interest on debt.
287607 105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,953,665)	(1,953,665)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
201001 100.117 Elicola of Natomaking - Lixed Pasets Fed Only - Film	(1,000,000)	(1,333,003)	V	•		Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that
						have been previously been paid by customers at a tax rate higher than the current tax rate and are
						probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are
						probable of recovery as the temporary book-tax differences reverse and result in higher taxable
287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough	(46,629,188)	(46,629,188)	0	0	0	income as compared to book income.
						Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
						purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605 105.139 Equity AFUDC	(134,198,080)	(134,198,080)	0	0	0	interest on debt. PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928 425.310 Hydro Relicensing Obligation	(3.045,255)	(3.045.255)	0	0	0	North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605 105.125 Tax Depreciation	(5,364,730,483)	(5,364,730,483)	0	0	0	Book-tax difference for tax depreciation.
287605 105.152 Tax Fixed Asset Gain/Loss	(93,273,943)	(93,273,943)	0	0	0	book-tax difference related to the disposition of capital assets. Tax adjustment to account for the difference between federal and state depreciation methodologies;
287605 105.129 Fixed Assets - State Modifications	16,721,417	0	0	16,721,417	0	primarily resulting from states that have not adopted bonus depreciation.
287605 105.131 Idaho Disallowed Loss	513,632	513,632	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605 105.148 Mine Safety Sec. 179E Election	(306.514)	(306 514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929 105.460 Non-ARO Removal Costs	(269,264,827)	(269,264,827)	0	0	0	Regulatory liability related to removal costs.
286605 105.136 PP&E FIN 48 Balances	(383,916)	(383 916)				PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be
280605 105.136 PP&E FIN 48 Balances	(303,910)	(303,910)	U	U	U	reversed upon audit by the Internal Revenue Service. Book-tax difference for eliqible costs under Internal Revenue Code Section 174 for internally
						developed software which are deductible in the period paid and incurred for income tax purposes.
287605 320.210 R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	These costs are capitalized for book purposes. Regulatory asset established to account for the cumulative GAAP to FERC timing difference in
						depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line
						over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the
286914 415.525 RA - Lease Depreciation - Timing Difference	(342,036)	(342,036)	0	0	0	lease payment less accrued lease interest. PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
						(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore
						creating basis differences between book basis and tax basis for the solar arrays.
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets	(303,919)	(303,919)	0	0	0	
287605 105.160 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,961,866	0	0	0	3,961,866	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
						Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.160 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	176,650	0	176,650	0	0	income tax normalization rules. Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account
287605 105.131 Reclass to Pollution Control Facilities Depreciation	143,583,856	143,583,856	0	0	0	281.
						Book-tax basis difference related to relocation reimbursements, which depending on whether or not
287605 105.140 Reimbursements	24.168.945	24,168,945	0	0	0	the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
257 555 1507,140 Prolitibulisations	24,100,945	24,100,945	U	U	U	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes
						and for income tax purposes are deductible in the period they are paid and incurred.
287605 105.122 Repairs Deduction	(497,930,703)	(497,930,703)	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decomissioning costs
287221 415.933 RL - Steam Decommissioning - ID	(298,254)	(298,254)	0	0	0	associated with steam assets.
	4.400.000	4.400.000				Regulatory liability established to defer Utah's share of the incremental decomissioning costs
287222 415.934 RL - Steam Decommissioning - UT	4,192,908	4,192,908	0	0	0	associated with steam assets. Regulatory liability established to defer Wyoming's share of the incremental decomissioning costs
287223 415.935 RL - Steam Decommissioning - WY	696,887	696,887	0	0	0	associated with steam assets.
207100 100 122 PL Effects of Potemaking Fixed Assets DM Fed Only	1 953 665	1.953.665	0	0		Deferred tax balance related to the regulatory liability related to protected property-related EDIT for
287189 100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,953,065	1,953,005	U	U	U	PMI's portion of Bridger Coal Company fixed assets

						Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that
						have been previously been paid by customers at a tax rate higher than the current tax rate and are
287187 100.121 RL - Effects of Ratemaking - Fixed Assets	(192,181,929)	(192,181,929)	0	0	o c	probable of being refunded as the temporary book-tax differences reverse and the amount of tax
287313 105.450 RL - Non-ARO Liability	269,264,827	269,264,827	0	0	C	Regulatory liability related to removal costs.
						Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915 425.155 ROU Asset (Operating Lease)	(2,715,908)	(2,715,908)	0	0	0	842.
						Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a
						change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of
						accounting for income tax purposes for certain expenditures which were previously being capitalized
						and depreciated. Under the new method of accounting, the expenditures are deductible for income
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	C	tax purposes in the period they are paid and incurred.
						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
						arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between
287605 105.116 Solar ITC Basis Adjustment	(41,832)	(41,832)	0	0		book basis and tax basis for the solar arrays.
						Book-tax difference related to different methods for computing deductible periodic depletion for book
287771 110.205 Tax Depletion-SRC	94,152	94,152	0	0	0	and tax purposes.
287301 105.471 UT Klamath Relicensing Costs	7,887,679	7,887,679	0	0	C	Book-tax difference related to relicensing cost for Klamath Dam.
Rounding	0	0	0	0	0	
Subtotal - p275	(3,054,144,040)	(2,117,907,804)	(806,679,173)	16,610,786	(146,167,850)	
Less FASB 109 Above if not separately removed	(190,228,264)	(190,228,264)	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	

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

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 Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283						
FERC 283 - Regulatory Assets						
286688 320.287 RA - Pension Settlement - UT	(438,406)	(438,406)	0	o c		Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286887 320.286 RA - Pension Settlement - OR	(1,094,882)	(1,094,882)	0	ı c) (Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286889 320.288 RA - Pension Settlement - WY	(502,545)	(502,545)	0	C) (Regulatory asset established to defer Wyoming's portion of the pension settlement loss that occurred in 2021.
286890 415.100 RA - Equity Advisory Group - WA	(131,620)	(131,620)	0	C		Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.
286891 415.943 RA - Covid-19 Bill Assist Program - OR	(2,660,190)	(2,660,190)	0	C		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892 415.944 RA - Covid-19 Bill Assist Program - WA	(739,088)	(739,088)	0	C)	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
286893 415.755 RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	C) (Regulatory asset established to record Washington's share of major maintenance expense for the Colstrip Unit No. 4.
286894 415.261 RA - Wildland Fire Protection - UT	245.317	245.317	0			Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286896 415.734 RA - Cholla Unrecovered Plant -CA	(1,054,156)	(1,054,156)	0	0)	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898 415.736 RA - Cholla Unrecovered Plant -WY	(9,835,533)	(9,835,533)	0	C) (Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0		Contra-regulatory asset established to record a probable disallowace of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	C) (Contra-regulatory asset established to record a probable disallowace of California's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904 415.520 RA - WA Decoupling Mechanism	(34,505)	(34,505)	0	ı c)	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910 415.200 RA - OR Transportation Electrification Pilot	(1,413,171)	(1,413,171)	0	ı c) (Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286911 415.430 RA - Transportation Electrification Pilot - CA	54,041	54,041	0	C		Regulatory asset established to defer costs related to California's pilot programs aimed at accelerating transportation electrification in California.
286912 415.431 RA - Transportation Electrification Pilot - WA	(144,580)	(144,580)	0	C) (Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286913 415.720 RA - Community Solar - OR	(478,518)	(478,518)	0	C) (Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
286917 415.260 RA - Fire Risk Mitigation - CA	(5,475,011)	(5,475,011)	0	C) (Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920 415.725 RA - Cholla U4 Closure	(4,270,012)	(4,270,012)	0	C) (Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	C	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286925 415.728 Contra RA - Cholla U4 Closure OR	25,590	25,590	0	C) (Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926 415.729 Contra RA - Cholla U4 Closure UT	304,350	304,350	0) C) (Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286927 415.730 Contra RA - Cholla U4 Closure WY	101,169	101,169	0	, c		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286928 415.833 RA - Pension Settlement - CA	(197,233)	(197,233)	0	C	(Regulatory asset established to recover California's portion of pension settlement losses.
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	151,006	151,006	0	O) (Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.

						Populatory asset actablished for Organia underregisted NRV for old matery replaced by AMI to be
286930	415.426 RA - 2020 GRC - Meters Replaced by AMI - OR	(3.408.499)	(3.408.499)	0	0	Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
286933	415.645 RA - Oregon OCAT Expense Deferral	(157,481)	(157,481)	0	0	0 Regulatory asset account established to record the difference between the amount of Oregon
						Regulatory asset established to record the purchase of California greenhouse gas pollution emission
286933	415.655 RA - GHG Allocation - CA - Noncurrent	(717,234)	(717,234)	0	0	0 allowances . Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola
						Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-EM
286936	415.255 RA - Wind Test Energy Deferral - WY	(54.344)	(54.344)	0	0	0 21.
			V- /- /			Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to
286938	415.646 RA - Oregon Metro Business Tax	(6,185)	(6,185)	0	0	0 Docket UM 2138.
287570	415.701 RA - Deferred Intervenor Funding Grants - CA	(96,413)	(96,413)	0		Regulatory asset established to record funding for qualifying intervenors that are collected from 0 customers through California rates.
20/3/0	413.701 KA - Deletted littervertor Fulldling Grants - CA	(30,413)	(30,410)	•	•	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571	415.702 RA - Lake Side Settlement - WY	(173,033)	(173,033)	0	0	o sustained at the Lake Side generating plant.
						Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM)
287573	415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3,181,956)	(3,181,956)	0	0	0 deferrals.
287576	430 110 RA - DSM Balance Reclass	(867.977)	(867,977)	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826 RA - Pension Settlement - WA	(620,092)	(620,092)	0	Ō	Regulatory asset established to recover Washington's portion of pension settlement losses.
						Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a
287590	415.840 RA - Deferred Independent Evaluator Fee - OR	(9,471)	(9,471)	0	0	0 request for proposal for new generation.
287591	415.301 RA - Environmental Costs - WA	746,616	746,616	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
20/391	415.301 RA - Environmental Costs - WA	740,010	740,010	0	U	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM)
287593	415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(5,130,426)	(5,130,426)	0	0	0 deferrals.
						Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM)
287596	415.892 RA - Deferred Excess NPC - ID - Noncurrent	(6,504,909)	(6,504,909)	0	0	0 deferrals.
287597	415.703 RA - Goodnoe Hills Settlement - WY	(62,696)	(62,696)	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages o sustained at the Goodnoe Hills generating plant.
287601	415.677 RA - Preferred Stock Redemption Loss - WA	(7,094)	(7,094)	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
						Regulatory asset established to record costs incurred for demand side management which are
						amortized according to guidelines established by each state regulatory jurisdiction.
287614	430.100 RA - Demand Side Management - Noncurrent	(51.023.353)	(51.023.353)	0	0	
20/014	430.100 IVA - Demand Side Management - Noncurrent	(31,023,333)	(31,023,333)	0	U	Regulatory asset established to record costs incurred for environmental clean-up, which are
287634	415.300 RA - Environmental Costs	(27,388,281)	(27,388,281)	0	0	amortized over a ten-year period for state regulatory purposes.
						Regulatory asset established to record funding for qualifying intervenors that are collected from
287640	415.680 RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)	0	0	0 customers through Oregon rates.
287642	105.401 RA - ARO	(59,035,189)	(59,035,189)	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
207042	103.401 NA - ANO	(55,055,105)	(00,000,100)		•	Asset accrued for required debt, amortized for book purposes over the remaining life of the original
287675	740.100 RA - Post Merger Loss - Reacquired Debt	(697,297)	(697,297)	0	0	0 issuance, or over the life of the new issuance if the original issuance was refinanced.
						Regulatory asset established to track the recoverable expenses associated with pension liability.
287738	320.270 RA - FAS 158 Pension Liability	(67,543,831)	(67,543,831)	0	0	0
287739	320.280 RA - FAS 158 Post Retirement Liability	318 612	318 612	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
201135	320.200 IA - FAS 130 FOSt RetireTrient Elability	310,012	310,012		•	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC)
287781	415.870 RA - Deferred Excess NPC - CA - Noncurrent	(49,203)	(49,203)	0	0	0 deferrals.
						Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783	415.880 RA - Deferred Independent Evaluator Fee - UT	85,990	85,990	0	0	0 request for proposal for new generation.
287840	415.410 RA - Energy West Mining	(47,792,143)	(47.792.143)	0	0	Regulatory asset established to record the deferral of costs associated with the Utah Mine Disposition where the operations of Deer Creek mine were discontinued in 2015.
287841	415.411 Contra RA - Deer Creek Abandonment - CA	310,618	310,618	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412 Contra RA - Deer Creek Abandonment - ID	704,078	704,078	0	0	 Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 287845	415.413 Contra RA - Deer Creek Abandonment - OR	1,984,599 1,054,042	1,984,599 1,054,042	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287846	415.415 Contra RA - Deer Creek Abandonment - WA 415.416 Contra RA - Deer Creek Abandonment - WY	720 231	720 231	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment. Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
207040	410.410 Ooliaa NA - Deel Oreek Abandoliinent - W I	720,201	720,201			Regulatory asset to record a FAS 106 regulatory asset for the settlement loss on retiree
287848	320.281 RA - Post Retirement Settlement Loss	(504,200)	(504,200)	0	0	0 medical obligations.
						Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287849	415.424 Contra RA - Deer Creek Abandonment	11,404,387	11,404,387	0	0	0
						Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
287850	415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
						Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855	415.421 Contra RA - UMWA Pension - WA 415.676 RA - Preferred Stock Redemption - WY	1,990,706	1,990,706	0	0	0 disposition.
287858	415.676 RA - Preferred Stock Redemption - WY	(15,443)	(15,443)	0	0	0 Regulatory asset established to record Wyoming's portion of stock redemption costs.
						Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861	415.857 RA - Deferred Overburden Costs - ID	(159,803)	(159,803)	0	0	o regulatory order.
						Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868	415.858 RA - Deferred Overburden Costs - WY	(418,867)	(418,867)	0	0	0 regulatory order.
287871	415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1.147.759)	(1.147.759)	0	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program 0 (Oregon House Bill 3039).
20/0/1	110.000 101-00iai i 000-iii Tanii Doloriai - 011-140110uli Cill	(1,171,139)	(1,141,105)	0		Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and
287882	415.876 RA - Deferred Excess NPC - OR - Noncurrent	(11,018)	(11,018)	0	0	Transition Adjustment Mechanism (TAM) deferrals.
287886	415.837 RA - Frozen MTM	(8,961,246)	(8,961,246)	0	0	0 Regulatory asset related to frozen mark to market derivatives.
007000	445 000 BA DECONIA Definish WA Name in					Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888 287896	415.882 RA - REC Sales Deferral - WA - Noncurrent 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(51,369)	(51,369)	0	0	o included in rates and actual REUs for the washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Acount (EBA) deferrals.
20/090	TIO.OFO TON * DETERIOR EXCESSIVE O * O I * INDIRGUIREIL	(22,221,020)	(22,221,020)	U	U	Regulatory asset established to record Utah Energy Balancing Acount (EBA) deferrals. Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that
287897	425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(1,019,480)	(1,019,480)	0	0	0 are to be recovered from Utah customers.
						Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
287899	415.878 RA - UT Liquidation Damages	(103,264)	(103,264)	0	0	Bridger Unit4, Naughton Unit 1 and Unit 2.
						Regulatory asset established to record Wyoming's share of liquidating damages on outages at
287903	415.879 RA - Liquidation Damages - N2 - WY	(16.840)	(16.840)	0	0	Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 201: 0 Energy Cost Adjustment Mechanism (ECAM).
287906	415.863 RA - UT Subscriber Solar Program	(472,366)	(472,366)	0	0	Regulatory asset established for the UT Subscriber Solar Program.
		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying
						customers, such as those who meet specified reductions in energy use during peak hours, are
287911	415.699 RA - BPA Balancing Account - OR	(887,962)	(887,962)	0	0	o rewarded with a credit to their bill.

287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up (99.085) (99.085) 0 0 0 difference. 287935 415.936 RA - Carbon Plant Decomm/Inventory (389.389) 0 0 0 Regulatory asset established to record the deferrence. Regulatory asset established to record the balance. Regulatory asset established to record the balance.	stment tax credit (ITC). The tax basis of the solar far ITC, therefore creating basis differences between
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent (534,984) (534,984) 0 0 0	stment tax credit (ITC). The tax basis of the solar lar ITC, therefore creating basis differences between
The projects are qualified for the 30% solar invest arrays needs to be reduced by one-half of the sol book basis and tax basis for the solar arrays. This projects are qualified for the 30% solar invest arrays needs to be reduced by one-half of the sol book basis and tax basis for the solar arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays the solar arrays. This projects are qualified for the 30% solar investigation arrays the solar arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects	lar ITC, therefore creating basis differences between
arrays needs to be reduced by one-half of the sol book basis and tax basis for the solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays are solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays are solar arrays. This plant of the solar arrays are solar arrays are solar arrays. This plant of the solar arrays are solar arrays are solar arrays are solar arrays are solar arrays. This plant of the solar arrays are solar arrays are solar arrays are solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays are solar arrays are solar arrays. This plant of the solar arrays are solar arrays are solar arrays are solar arrays are solar arrays. This plant of the solar arrays are	lar ITC, therefore creating basis differences between
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up (99.085) (99.085) 0 0 difference. 287935 415.936 RA - Carbon Plant Decomm/Inventory (389.389) 0 0 0 Regulatory asset established to record the deferring Regulatory asset established to record the deferring Regulatory asset established to record the balance.	
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up (99.085) (99.085) 0 0 difference. 287935 415.936 RA - Carbon Plant Decomm/Inventory (389.389) 0 0 0 Regulatory asset established to record the deferrence. Regulatory asset established to record the balance. Regulatory asset established to record the balance.	
287935 415.936 RA - Carbon Plant Decomm/Inventory (389,389) (389,389) 0 0 Regulatory asset established to record the deferm	s is the revenue requirement gross-up for that
Regulatory asset established to record the balance	al of Carbon Plant's write off and sales proceeds of
	cing account activity for the costs and collections of
the Utah Sustainable Transportation and Energy	Plan (STEP) Pilot Programs.
287939 415.115 RA - Utah STEP Pilot Program Balance Account 2,670,717 2,670,717 0 0 0	
287942 430.112 RA - Other - Balance Reclass 0 (3.361,531) (3.361,531) 0 0 0	ies that have hipped to debit/credit balances.
287960 41.5855 RA-Storm Damago Deferral - CA (96,569) (96,569) 0 0 0 Regulatory Asset established to defer storm related (96,569) (96,569) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ed costs in California
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent (2.670,717) 0 0 0 Regulatory asset established for the UT Solar inc	entive program costs.
287972 320.285 RA - Post Employment Costs 2,103,559 0 0 0 2,103,559 Regulatory asset established as an offset to the in	
SAP account used for financial statement presen	
287977 415.885 RA - Noncurrent Proton of regulatory assets to liabilities (85.990) 0 0 0 0 or acceptable plane.	s when the balance of the regulatory assets result in
	hare of the deferral of increased depreciation due to
	014 and the implementation of new rates effective
287981 415.920 RA - Depreciation Increase - Idaho (3,427,447) 0 0 0 January 1, 2021.	
Regulatory asset established to record Utah's sh	hare of the deferral of increased depreciation due to
287982 415.921 RA - Depreciation Increase - Utah (299,074) 0 0 the implementation of new rates on January 1, 20	
	s share of the deferral of increased depreciation due
	al of Jim Bridger Units 1 & 2 depreciation that was
regulatory asset established in execute of the control of the cont	of new rates on January 31, 2021 pursuant to
287985 415.924 RA - Steam Deferred Depreciation - UT (1,192,930) (1,192,930) 0 0 0 Docket 20-035-04.	
Regulatory asset established for California's share	
287994 415.929 RA - Carbon Decommissioning - CA (92,132) 0 0 directed in the California general rate order/stipula	
287996 415.675 RA - Preferred Stock Redemption Loss - UT (44,810) 0 0 Regulatory asset established to record Utah's pour	or the conversion of master metered mobile home
and the desired of the second control of the	or the conversion of master metered mobile nome
26/39/ 410:002 IVA*CA Mobile Hollie Falk Conversion (35,420) 0 0 0	
FERC 283 - Other	hich the accumulated deferred income tax liability is
286908 210.201 Prepaid Taxes - Property Tax FIN 48 (3.391.794) 0 (3.391.794) 0 (expected to be reversed upon audit by the Internal	al Revenue Service.
Represents the funded Post-Employment Benefit	
286909 720.815 FAS 158 Post-Retirement Asset (8,109,999) (8,109,999) 0 0 0 subsidy, required under FAS 158.	
	perating and maintenance advance payments for the
	perating and maintenance advance payments for the
286919 210.170 Prepaid - FSA O&M - West (69,425) 0 0 0 west side repowered wind facilities.	ording and manifortance develop payments for the
Unrealized derivative gains and losses under FAS	
287336 730.120 FAS 133 Derivatives - Book Unrealized (13,026.247) (13,026.247) 0 0 0 financial instruments be valued at FMV for book of	
287492 OR BETC - Purchased Credits - Non-Cash (15,848) (15,848) 0 0 0 Book-tax difference related to the Gain on purchased Credits - Non-Cash (15,848) 0 0 Accrued liability associated with the acceptance of	ased Business Energy Tax Credits.
Accident insulty associated with the acceptation of the Community associated with the acceptation of the Community associated with the acceptation of the Community associated with the Co	
287564 425.130 Roque River-Habitat Enhance (96,044) 0 0 0 escalated, over a period of 9 years for habitat enh	
287569 720.805 FAS 158 Funded Pension Asset (15,544,398) (15,544,398) 0 0 Represents the funded pension asset under FAS	158.
Asset accrued for a deferred expense related to a	
287661 425 360 Hermiston Swan (615 614) (615 614) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ting plant. For book purposes, the cost is being
	Itility Commission fee, amortized for book purposes
287662 210.100 Prepaid Taxes - OR PUC (352,188) 0 0 0 over a period of 12 months or less.	daily Commission lee, amortized for book purposes
Asset accrued for prepaid Utah commission fee,	amortized for book purposes over a period of 12
287664 210.120 Prepaid Taxes - UT PUC (852,418) 0 0 0 months or less.	
Prepaid account for the prepaid Idaho Public Utili	ities Commission fee, amortized for book purposes
287665 210.130 Prepaid Taxes - ID PUC (69,907) 0 0 0 over a period of 12 months or less. Asset acround for prepaid memberable face are	ortized for book purposes over a period of 12 months
287669 210.180 Prepaid Membership Fees (76.620) 0 0 0 of less., amo	orazed for book purposes over a period of 12 months
287708 210.200 Prepail Taxes - Property Taxes (5.295,232) 0 0 (5.295,232) 0 806-kax difference associated with the timing of	deductibility of property taxes.
Equity earnings for Trapper Mine. The equity me	thod of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis (944,320) (944,320) 0 0 0 purposes.	
Deferred compensation plan investments are being	
invested based upon the plan participants' person investments are reflected at fair market value and	nal investment elections. Starting in July 2010, the
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement (582,461) 0 0 0 (582,461) enrings.	any unrealized gallis or losses are reliected in
287907 210.185 Prepaid Aircraft Maintenance (24,587) (24,587) 0 0 Prepaid account established for prepaid aircraft in	
287908 210.190 Prepaid Water Rights (98,924) 0 0 0 Prepaid account for prepaid water rights and water	er fees.
287915 910.937 LTIP Mark to Mkt Gain/Loss (956.251) To record unrealized gains/losses from the long to	erm incentive plan.
Rounding (16) (16) 0 0 0 0 Subtotal - p277 (382,542,004) (347,336,100) 0 (8,687,026) 564,847	
Subtotal - D2/1	
Less FASB 106 Above if not separately removed 0 0 0 0	
Total (382,442,919) (347,237,015) 0 (8,687,026) 564,847	

Instructions for Account 283:

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

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

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

Summa	ry Table: (Excess) / Deficient	ADIT
	Rate Base	Income Tax
Source	Adjustment	Allowance
Att 1B - 2017 TCJA	(347,044,662)	(19,896,011)
	(0.17.0.1.1.555)	440.000.000
Total	(347,044,662)	(19,896,011)
	Appendix A, Line 33B	Appendix A, Line 135b

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

		ess Deferred Income Tax				
		Pre-	Post-			
cription	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
um. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,2
um. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,3
um. Deferred Income Tax Liability: Other Property	282	(4.513.376.192)	(2,924,096,160)	(1.589.280.032)	(1.222.725.846)	(366,554,1
um. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,7
stotal: Accumulated Deferred Income Tax		(4.975.928.708)	(3.150.254.812)	(1.825.673.896)	(1.316.688.743)	(508.985.1
er Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,9
er Regulatory Liabilities	254	(418,440)	(223,047)	(195,393)	0	(195,3
al Excess Deferred Income Tax		(4,569,194,881)	(2.933.443.547)	(1.635.751.334)	(1.316.688.743)	(319.062.5
ss-Up				(533,294,193)	(429,272,131)	(104,022,0
ess Deferred Income Tax Regulatory Liability	254			(2.169.045.527)	(1.745.960.874)	(423.084.6

A The net liability for excess deferred income tax is recorded in FERC Acct. 254 and is being amortized to FERC Acct. 411.1.

B Protected Excess Deferred income Tax is being amortized using the Reverse South Georgia Method over the remaining regulatory life of the assets.

Non-Protected Excess Deferred Concome Tax is being amortized over a five-year period.

							TABLE 3: Annua	Tracking of (Excess	r) or Deficient ADIT												
					FFRC Transmis	sion Allocable Excess			SI OF DELICIENT ADM					Formula Rate Inputs				TABLE 4:	NFORMATION ONLY		
						EDIT (RSGM)								Unamo	rtized			"Gross-up and ADI	Tare not included in	rate base	
	Remaining	Transn		Remaining	Ger		Remaining	Intan		Remaining	Non-Prote		Annual	(Excess) / De							
	Regulatory		74,995)	Regulatory	(5,79)		Regulatory		5,176)	Regulatory	(57,219		Amortization		Average		Gross-Up	(Excess) / Deficient		Regulatory	ADIT
Year 12/31/2018	Life	Amort.	End. Balance	Life 15.9	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort. 7 940 909	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up** (133.306.917)	Asset / (Liability)	Asset / (Liability)
12/31/2018	46.0 46.0	(7,488,587)	(336,986,408) (329,497,821)	15.9	(364,575)	(5,432,160)	15.9 15.9	(87,747)	(1,307,429) (1,219,682)	5.0	7,940,909	(65,160,824) (52,128,659)	(20.973.074)	(408,886,821)	(193,956,874) E	24.5866% 24.5866%	32.6024%	(408,886,821)	(133,306,917)	(542,193,738) (514,382,938)	133,307,000
12/31/2019	46.0	(7,488,587)	(322,009,234)	15.9	(364,575)	(4,703,010)	15.9	(87,747)	(1,219,682)	5.0	(13,032,165)	(39,096,494)	(20,973,074)	(387,913,747)	(377.427.210)	24.5866%	32.6024%	(387,913,747)	(119 631 466)	(486.572.139)	120,409,275
12/31/2021	53.2	(6.475.094)	(315.534.140)	18.5	(313.337)	(4,763,010)	18.5	(75,415)	(1,056,520)	5.0	(13,032,165)	(26.064.329)	(19.896.011)	(347.044.662)	(356.992.668)	24.5866%	32.6024%	(347.044.662)	(113,144,889)	(460, 189, 551)	113 144 984
12/31/2022		(6,475,094)	(309.059.046)		(313.337)	(4,076,336)			(981,105)		(13.032.165)	(13.032.164)	(19.896.011)	(327,148,651)	(337.096.657)	24.5866%	32.6024%	(327,148,651)	(106.658.312)	(433.806.963)	106,658,383
12/31/2023	53.2 53.2	(6,475,094)	(302,583,952)	18.5 18.5	(313,337)	(3,762,999)	18.5 18.5	(75,415) (75,415)	(905,690)	5.0	(13,032,164)	0	(19,896,010)	(307,252,641)	(317,200,646)	24.5866%	32.6024%	(307,252,641)	(100, 171, 735)	(407,424,376)	100,171,802
12/31/2024	53.2	(6,475,094)	(296, 108, 858)	18.5	(313,337)	(3,449,662)	18.5	(75,415)	(830,275)		0	0	(6,863,846)	(300,388,795)	(303,820,718)	24.5866%	32.6024%	(300,388,795)	(97,933,957)	(398,322,752)	97,934,022
12/31/2025	53.2 53.2	(6,475,094)	(289,633,764)	18.5	(313,337)	(3,136,325)	18.5	(75,415)	(754,860)		0	0	(6,863,846)	(293,524,949)	(296,956,872)	24.5866%	32.6024%	(293,524,949)	(95,696,178)	(389,221,127)	95,696,242
12/31/2026	53.2	(6,475,094)	(283,158,670)	18.5	(313,337)	(2,822,988)	18.5	(75,415)	(679,445)		0	0	(6,863,846)	(286,661,103)	(290,093,026)	24.5866%	32.6024%	(286,661,103)	(93,458,399)	(380,119,502)	93,458,461
12/31/2027	53.2 53.2	(6,475,094)	(276,683,576)	18.5 18.5	(313,337)	(2,509,651)	18.5 18.5	(75,415) (75,415)	(604,030)		0	- 0	(6,863,846)	(279,797,257)	(283,229,180)	24.5866%	32.6024%	(279,797,257)	(91,220,621)	(361,916,253)	91,220,682
12/31/2029	53.2	(6.475,094)	(263.733.388)	18.5	(313,337)	(1.882.977)	18.5	(75,415)	(453,200)		0	0	(6.863.846)	(266.069.565)	(269.501.488)	24.5866%	32.6024%	(266,069,565)	(86,745,064)	(352.814.629)	86.745.122
12/31/2030		(6,475,094)	(257,258,294)		(313,337)	(1.569.640)	18.5	(75,415)	(377,785)		0	0	(6,863,846)	(259,205,719)	(262.637.642)	24.5866%	32.6024%	(259,205,719)	(84.507.285)	(343.713.004)	84 507 341
12/31/2031	53.2 53.2	(6,475,094)	(250,783,200)	18.5 18.5	(313,337)	(1,256,303)	18.5	(75,415)	(302,370)		0	0	(6,863,846)	(252,341,873)	(255,773,796)	24.5866%	32.6024%	(252,341,873)	(82,269,507)	(334,611,380)	82,269,562
12/31/2032	53.2	(6,475,094)	(244,308,106)	18.5	(313,337)	(942,966)	18.5	(75,415)	(226,955)		0	0	(6,863,846)	(245,478,027)	(248,909,950)	24.5866%	32.6024%	(245,478,027)	(80,031,728)	(325,509,755)	80,031,781
12/31/2033	53.2	(6.475.094)	(237.833.012)	18.5	(313,337)	(629,629)	18.5	(75,415)	(151,540)		0	0	(6.863.846)	(238,614,181)	(242.046.104)	24.5866%	32.6024%	(238.614.181)	(77.793.950)	(316,408,131)	77,794,002
12/31/2034	53.2	(6,475,094)	(231,357,918)	18.5	(313,337)	(316,292)	18.5	(75,415)	(76,125)		0	0	(6,863,846)	(231,750,335)	(235,182,258)	24.5866%	32.6024%	(231,750,335)	(75,556,171)	(307,306,506)	75,556,221
12/31/2035	53.2	(6,475,094)	(224,882,824)	18.5	(313,337)	(2,955)	18.5	(75,415)	(710)		0	0	(6,863,846)	(224,886,489)	(228,318,412)	24.5866%	32.6024%	(224,886,489)	(73,318,393)	(298,204,882)	73,318,442
12/31/2036 12/31/2037	53.2	(6,475,094)	(218,407,730)	18.5	(2,955)	0	18.5	(710)	0		0	0	(6,478,759)	(218,407,730)	(221,647,110)	24.5866%	32.6024% 32.6024%	(211,932,636)	(71,206,162) (69,095,126)	(289,613,892)	69.095.172
12/31/2037	53.2 53.2	(6,475,094)	(205.457.542)		0	0		0	0		0	0	(6,475,094)	(205 457 542)	(208 695 089)	24.5866%	32.6024%	(205.457.542)	(66.984.090)	(272.441.632)	66 984 134
12/31/2039	53.2	(6,475,094)	(198.982.448)		0	0		0	0		0	0	(6.475.094)	(198.982.448)	(202.219.995)	24.5866%	32.6024%	(198.982.448)	(64.873.054)	(263.855.502)	64.873.097
12/31/2040	53.2	(6.475.094)	(192,507,354)		0	0		0	0		0	0	(6.475.094)	(192,507,354)	(195,744,901)	24.5866%	32.6024%	(192,507,354)	(62,762,018)	(255,269,372)	62.762.059
12/31/2041	53.2	(6,475,094)	(186,032,260)		0	0		0	0		0	0	(6,475,094)	(186,032,260)	(189,269,807)	24.5866%	32.6024%	(186,032,260)	(60,650,982)	(246,683,242)	60,651,022
12/31/2042	53.2	(6,475,094)	(179,557,166)		0	0		0	0		0	0	(6,475,094)	(179,557,166)	(182,794,713)	24.5866%	32.6024%	(179,557,166)	(58,539,945)	(238,097,111)	58,539,984
12/31/2043	53.2	(6.475.094)	(173.082.072)			0		0	0		0	0	(6.475.094)	(173.082.072)	(176.319.619)	24.5866%	32.6024%	(173.082.072)	(56.428.909)	(229.510.981)	56,428,947
12/31/2044	53.2	(6,475,094)	(166,606,978)		0	0		0	0		0	0	(6,475,094)	(166,606,978)	(169,844,525)	24.5866%	32.6024%	(166,606,978)	(54,317,873)	(220,924,851)	54,317,909 52,206,872
12/31/2045 12/31/2046	53.2 53.2	(6,475,094)	(160,131,884)		0	0		0	0		0	0	(6,475,094)	(153,656,790)	(163,369,431)	24.5866%	32.6024%	(153,656,790)	(50.095.801)	(212,338,721)	50,095,831
12/31/2047	53.2	(6,475,094)	(147 181 696)		0	0		0	0		0	0	(6,475,094)	(147 181 696)	(150,419,243)	24.5866%	32.6024%	(147 181 698)	(47,984,765)	(195,166,461)	47 984 79
12/31/2048	53.2	(6.475.094)	(140,706,602)		0	0		0	0		0	0	(6.475.094)	(140,706,602)	(143,944,149)	24.5866%	32.6024%	(140,706,602)	(45.873.729)	(186,580,331)	45.873.76
12/31/2049	53.2	(6,475,094)	(134,231,508)		0	0		0	0		0	0	(6,475,094)	(134,231,508)	(137,469,055)	24.5866%	32.6024%	(134,231,508)	(43,762,693)	(177,994,201)	43,762,72
12/31/2050	53.2	(6,475,094)	(127,756,414)		0	0		0	0		0	0	(6,475,094)	(127,756,414)	(130,993,961)	24.5866%	32.6024%	(127,756,414)	(41,651,657)	(169,408,071)	41,651,685
12/31/2051	53.2	(6,475,094)	(121,281,320)		0	0		0	0		0	0	(6,475,094)	(121,281,320)	(124,518,867)	24.5866%	32.6024%	(121,281,320)	(39,540,621)	(160,821,941)	39,540,647
12/31/2052	53.2	(6,475,094)	(114,806,226)		0	0		0	0		0	0	(6,475,094)	(114,806,226)	(118,043,773)	24.5866%	32.6024%	(114,806,226)	(37,429,585)	(152,235,811)	37,429,610
12/31/2053 12/31/2054	53.2	(6.475.094)	(108.331.132)		0	0		0	0		0	0	(6.475.094)	(108.331.132)	(111.568.679)	24.5866%	32.6024%	(108.331.132)	(35.318.549)	(143.649.681)	35.318.572 33.207.535
12/31/2055	53.2 53.2	(6,475,094)	(95.380.944)		0	0		0	0		0	- 0	(6,475,094)	(95,380,944)	(98.618.491)	24.5866%	32.6024%	(95.380.944)	(33,207,513)	(126,477,421)	33,207,533
12/31/2056	53.2	(6.475,094)	(88.905.850)	***	0	0		0	0		0	0	(6,475,094)	(88.905.850)	(92,143,397)	24.5866%	32.6024%	(88.905.850)	(28.985.441)	(117.891.291)	28.985.460
12/31/2057	53.2	(6,475,094)	(82,430,756)		0	0		0	0		0	0	(6,475,094)	(82,430,756)	(85,668,303)	24.5866%	32.6024%	(82,430,756)	(26,874,405)	(109,305,161)	26,874,423
12/31/2058	53.2	(6.475.094)	(75.955.682)		0	0		0	0		0	0	(6.475.094)	(75.955.662)	(79.193.209)	24.5866%	32.6024%	(75.955.662)	(24,763,369)	(100,719,031)	24,763,385
12/31/2059	53.2	(6,475,094)	(69,480,568)		0	0		0	0		0	0	(6,475,094)	(69,480,568)	(72,718,115)	24.5866%	32.6024%	(69,480,568)	(22,652,333)	(92,132,901)	22,652,348
12/31/2060	53.2	(6,475,094)	(63,005,474)			0		0	0		0		(6,475,094)	(63,005,474)	(66,243,021)	24.5866%	32.6024%	(63,005,474)	(20,541,297)	(83,546,771)	20,541,310
12/31/2061	53.2	(6,475,094)	(56,530,380)		0	0		0	0		0	0	(6,475,094)	(56,530,380)	(59,767,927)	24.5866%	32.6024%	(56,530,380)	(18,430,261)	(74,960,641)	18,430,273
12/31/2062	53.2 53.2	(6,475,094)	(50,055,286) (43,580,192)		0	0		0	0		0	0	(6,475,094)	(50,055,286)	(53,292,833)	24.5866%	32.6024%	(50,055,286)	(16,319,225)	(66,374,511)	16,319,236 14,208,198
12/31/2063	53.2	(6,475,094)	(43.580.192)		0	0		0	0		0	0	(6.475.094)	(37,105,098)	(46.817.739)	24.5866%	32.6024%	(37,105,098)	(14,208,189)	(57,788,381) (49,202,250)	14,208,198
12/31/2065	53.2	(6.475,094)	(30,630,004)		0	0		0	0		0	0	(6,475,094)	(30,630,004)	(33,867,551)	24.5866%	32.6024%	(30,630,004)	(9.986.116)	(40.616.120)	9 986 123
12/31/2066	53.2	(6,475,094)	(24, 154, 910)		0	0		0	0		0	0	(6,475,094)	(24,154,910)	(27,392,457)	24.5866%	32.6024%	(24,154,910)	(7,875,080)	(32,029,990)	7.875.086
12/31/2067	53.2	(6,475,094)	(17,679,816)		0	0		0	0		0	0	(6,475,094)	(17,679,816)	(20,917,363)	24.5866%	32.6024%	(17,679,816)	(5,764,044)	(23,443,860)	5,764,048
12/31/2068	53.2	(6.475.094)	(11,204,722)		0	0		0	0		0	0	(6.475.094)	(11,204,722)	(14.442.269)	24.5866%	32.6024%	(11,204,722)	(3.653.008)	(14.857.730)	3,653,011

D Excess deferred income taxes were reported in FERC Acct. 282 through 2018. Accordingly no separate rate base adjustment was reported in Appendix A.

E For the calendar year ended December 31, 2018, the balance is included in in FERC Acct. 282. Accordingly, it is excluded from the separately reported rate base adjustment in Appendix A to avoid being double counted.

PacifiCorp Attachment 18 - [INSERT NAME] NOTE: PacifiCorp will populate the worksheet in accordance v Ej nce with a future rate change

TABLE 1: Summarv of Excess Deferred Income Tax by Account a	nd Protected/Non-Protected Classification					
			ferred Income Tax	Ex	cess Deferred Income	Tax
		Pre-	Post-			
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
Accum. Deferred Income Tax Asset	190					
Accum. Deferred Income Tax Liability. Accelerated Amortization Property	281					
Accum. Deferred Income Tax Liability. Other Property	282					
Accum. Deferred Income Tax Liability. Other	283					
Subtotal: Accumulated Deferred Income Tax						
Other Regulatory Assets	182					
Other Regulatory Liabilities	254					
Total Excess Deferred Income Tax						
Gross-Up						
Excess Deferred Income Tax Regulatory Liability	254					
TABLE 2: Summary of Excess Deferred Income Tax by Function :	nd Protected/Non-Protected Classification					
Description				Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax					١	В
Other						
Total Excess Deferred Income Tax Before Gross-Up						

- A [Statement as to which account the (excess) / deficient ADIT is recorded and to which account the balance is being amortized.]

 B [Statement as to which method is being used to amortize protected (excess) / deficient ADIT|
 C [Statement of the amortization period for non-rotected (excess) / deficient ADIT|

							TABLE	3: Annual Trackin	ng of (Excess) or Defici	ient ADIT												-
						FERC Transmission	Allocable Excess Defe	erred Income Tax	, (<u>-</u>						Formula Rate Inputs				TABLE 4: I	NFORMATION ONL	r	
						Protect	ed EDIT (RSGM)									ortized			"Gross-up and ADI	T are not included in	rate base	
		Remaining	Tran	smission	Remaining		eneral	Remaining	Inte	ngible	Remaining	Non-Pro	tected EDIT	Annual	(Excess) / D	oficient ADIT						
		Regulatory		l Balance]	Regulatory		Balance]	Regulatory	Ilotial	Balance]	Regulatory		Balance]	Amortization	(Excess) / D	Average	-	Gross-Up	(Excess) / Deficient		Regulatory	ADIT
	Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)*
		Life	Allioit.	Eliu. Balarice	Life	Allioit.	Eliu. Balalice	Life	Allion	Ellu. Balalice	Life	Allioit.	Eliu. Balalice	ATT IB - ADIT	Eliu. Balailce	ATT IB - ADIT	Tax Nate	ractor	ADIT	Giossiop	Asset/(Liability)	Asset / (Liability)
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Attachment 2 - Taxes Other Than Income Worksheet

		Page 262-263,		
Othe	r Taxes	Col (L)	Allocator	Allocated Amount
			Net Plant	
	Plant Related		Allocator	
	Real Property	162,344,531		
	Possessory taxes	507,279		
1	Total Plant Related	162,851,810	29.6008%	48,205,404
		,	Wages & Salary	
	Labor Related	•	Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	9.1865%	0
2	Total Labor Related	· ·	0.100070	· ·
			Net Plant	
	Other Included		Allocator	
	Annual Report	95,880		
	T (100	95,880	29.6008%	28,381
3	Total Other Included	95,000	29.0000%	20,301
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	162,947,690		48,233,785
-	терения и поменения и поме		=	
	Currently Excluded			
	Local Franchise	32,291,808		
	Montana Energy License	268,822		
	Montana Wholesale Energy	192,855		
	Idaho Generation Tax (KWh)	48,874		
	Oregon Department of Energy	1,609,682		
	Wyoming Wind Generation Tax	2,105,610		
	Washington Public Utility Tax	13,887,414		
	Other (Business & Occupation, Nevada Comm. Tax, Use)	53,976		
5	Subtotal Excluded Taxes	50,459,041		
	T. (10) T. (11) 15 (11) 17 (11) 17 (11) 17	242,400,724		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	213,406,731		
	Total Other Taxes			
7	114.14c	213,406,731		
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
	Assessment AFA - Depart from Flooring Departure			
1	Account 454 - Rent from Electric Property Rent from Electric Property - Transmission Related			3,461,106
2	Pole Attachments - Transmission Related			263,843
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related		detail below	1,932,418
5	Miscellaneous General Revenues		detail below	49,787
6	Account 454 subtotal		(Sum Lines 1-5)	6,262,922
0	Account 454 Subtotal		(Sum Lines 1-5)	0,202,322
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	6,406,882
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the	Note 3		0
	load is not included in the divisor	11010 0		· ·
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	117,883,443
10	Facilities Charges including Interconnection Agreements	Note 2		2,184,428
11	Transmission maintenance revenue	Note 2	Account 456.2	640,484
12	Account 456 subtotal		(Sum Lines 7-11)	127,115,237
	Account 400 Subtotal		(Guill Eilies 7-11)	121,110,201
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 &12)	133,378,159
	Detail for selected items above			
	Miscellaneous General Revenues			
	Rents - General			0
	One Utah Center and North Temple office subleases			327,362
	Parking Rent: Lloyd Center, Portland, Oregon			214,592
	Rents - Common Affiliate - Kern River			0
	Rents - Non-Common			0
	Total Miscellaneous General Revenue			541,954
	Wages & Salary Allocator		<u>_</u>	9.19%
	Total Allocated Miscellaneous General Revenue			49,787
	Distribution Hadoubuild			
	Distribution Underbuild			0
	Third party attachments			0

fixed

555,768

555,768

Notes

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

Common pole location fixed annual revenue credit

Distribution Underbuild - Transmission related

- Note 2 If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3 If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

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

Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes Appendix A input: Line 127 + Line 137 from below 434,413,088 В 100 Basis Point increase in ROE 1.00% **Return Calculation** Notes Reference (Appendix A Line or Source) 117 Debt percent Total Long Term Debt (Notes Q & R) (Line 90 / (Lines 90 + 110 +116)) 48.19% 118 Preferred percent Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 0.01% Common percent Common Stock (Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 51.79% 119 120 Debt Cost Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt (Line 103 / Line 96) 4.68% Preferred Cost Preferred Stock cost = Preferred Dividends / Total Preferred Stock (Line 111 / Line 110) 121 6.75% 122 Common Cost Common Stock (Note H) Fixed plus 100 basis points 10.80% 123 Weighted Cost of Debt Total Long Term Debt (WCLTD) (Line 117 * Line 120) 2.25% 124 Weighted Cost of Preferred Preferred Stock (Line 118 * Line 121) 0.00% 125 Weighted Cost of Common Common Stock (Line 119 * Line 122) 5.59% 126 Rate of Return on Rate Base (ROR) (Sum Lines 123 to 125) 7.85% 127 Investment Return = Rate Base * Rate of Return (Line 52 * Line 126) 374,328,324 **Composite Income Taxes** Income Tax Rates 128 FIT = Federal Income Tax Rate 21.00% 129 SIT = State Income Tax Rate or Composite 4.54% 130 p = percent of federal income tax deductible for state purposes Per state tax code 0.00% T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 24.59% 131 132 CIT = T / (1-T)32.60% 133 1 / (1-T) 132.60% ITC Adjustment (396,407) 134 Amortized Investment Tax Credit Attachment 5 135 ITC Adjust. Allocated to Trans. - Grossed Up (Line 134 * (1 / (1 - Line 131) (525,645) 136 Income Tax Component = CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) = 86.993.004 Grossed up Excess or Deficient ADIT Amortization Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T) (26,382,594) 136b Appendix A (Line 135c) Total Income Taxes 60,084,765 137

PacifiCorp Attachment 5 - Cost Support

Plant in Service Worksheet

	<pre>irvice Worksheet : A Line #s, Descriptions, Notes, Form 1 Page #s and Instruction</pre>	is .				Detail/notes
IIIIGIII	Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	Detarrioles
- 1	December	204.58b	1 0001000	2020	7,627,712,649	
	January	Monthly Balances		2021	7,636,344,400	
	February	Monthly Balances		2021	7,653,035,468	
	March	Monthly Balances		2021	7,681,811,392	
5	April	Monthly Balances		2021	7,696,316,909	
6	May	Monthly Balances		2021	7,704,181,309	
	June	Monthly Balances		2021	7,736,124,219	
	July	Monthly Balances		2021	7,816,523,703	
	August	Monthly Balances		2021	7,818,883,845	
10	September	Monthly Balances		2021	7,828,967,977	
11	October	Monthly Balances		2021	7,857,978,034	
	November	Monthly Balances		2021	7,883,496,301	
	December	204.58g		2021	7,890,023,096	
			AL			f
14	Transmission Plant In Service	(line 13)	(Note M)	Projection	7,890,023,096	Appendix A input
	Calculation of Distribution Plant In Service	Source		Year	Balance	4
15	December	204.75b		2020	7,647,962,060	-
	January	Monthly Balances		2021	7,668,224,916	
	February	Monthly Balances		2021	7,687,347,498	
	March	Monthly Balances		2021	7,713,581,697	
	April	Monthly Balances		2021	7,736,926,271	
20	May	Monthly Balances		2021	7,767,556,427	
	June	Monthly Balances		2021	7,803,374,232	
	July	Monthly Balances		2021	7,826,859,342	
	August	Monthly Balances		2021	7,843,379,691	
	September	Monthly Balances		2021	7,877,253,457	
25	October	Monthly Balances		2021	7,902,580,938	
26	November	Monthly Balances		2021	7,942,141,589	
	December	204.75g		2021	8.032.285.954	
	Distribution Plant In Service	(line 27)		Projection	8,032,285,954	1
20	Distribution Fiant in Service	(IIIIe 21)		riojection	0,032,203,934	
	Calculation of Intangible Plant In Service	Source		Year	Balance	
	December	204.5b		2020	1,054,374,613	-
30	December	204.5g		2021	1,106,474,798	-
31	Intangible Plant In Service	(line 30)	(Note N)	Projection	1,106,474,798	Appendix A input
	. • • • • • • • • • • • • • • • • • • •	,	, ,	,		''
	Calculation of General Plant In Service	Source		Year	Balance	,[
22	December December	204.99b		2020	1,349,470,354	
						-
33	December	204.99g		2021	1,376,963,716	
34	General Plant In Service	(line 33)	(Note N)	Projection	1,376,963,716	Appendix A input
	Calculation of Production Plant In Service	Source		Year	Balance	,
35	December	204.46b		2020	12,652,732,709	
						· · · · · · · · · · · · · · · · · · ·
36	January	Monthly Balances		2021	12,831,985,426	
	February	Monthly Balances		2021	12,958,160,624	
	March	Monthly Balances		2021	13,167,408,234	
39	April	Monthly Balances		2021	13,243,363,863	
	May	Monthly Balances		2021	13,268,952,879	
	June	Monthly Balances		2021	13,372,875,013	
	July	Monthly Balances		2021	13,407,960,024	
	August	Monthly Balances		2021	13,414,605,549	
44	September	Monthly Balances		2021	13,423,964,195	
	October	Monthly Balances		2021	13,437,334,698	
	November	Monthly Balances		2021	13,451,881,587	
	December	204.46g		2021	13,476,057,172	
						4 · · · · ·
	Production Plant In Service	(line 47)		Projection	13,476,057,172	
	1 Toduction 1 lant in Gervice					
	1 Todaction 1 tank in dervice					
	Troduction Figure 11 Get vice					
48		204.102g			0	-
48	Electric Plant Sold	204.102g			0	
48		204.102g			0	
48 49		204.102g (sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	Projection		- Appendix A input

Accumulated Depreciation Worksheet

achme	nt A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				
	Calculation of Transmission Accumulated Depreciation	Source		Year	Balance
	1 December	Prior year 219.25c		2020	1,942,552,607
	2 January	Monthly Balances		2021	1,951,149,198
	3 February	Monthly Balances		2021	1,959,917,145
	1 March	Monthly Balances		2021	1,972,925,665
	5 April	Monthly Balances		2021	1,983,039,097
	6 May	Monthly Balances		2021	1,993,581,730
	7 June	Monthly Balances		2021	2,001,550,523
	3 July	Monthly Balances		2021	2,009,099,475
	August	Monthly Balances		2021	2,018,779,138
) September	Monthly Balances		2021	2,028,675,490
61	1 October	Monthly Balances		2021	2,038,288,372
	2 November	Monthly Balances		2021	2,049,121,683
	B December	219.25c		2021	2,045,200,003
25 64	Transmission Accumulated Depreciation	(line 63)	(Note M)	Projection	2,045,200,003
	Calculation of Distribution Accumulated Depreciation	Source		Year	Balance

1 ,	25	December	Prior year 219.26c		2020	3,027,035,454
						3,027,035,454
		January	Monthly Balances		2021	
		February	Monthly Balances		2021	3,046,017,234
		March	Monthly Balances		2021	3,061,257,736
		April	Monthly Balances		2021	3,071,234,009
		May	Monthly Balances		2021	3,082,425,026
		June	Monthly Balances		2021	3,093,005,070
		July	Monthly Balances		2021	3,102,740,969
7	73	August	Monthly Balances		2021	3,112,233,506
7	74	September	Monthly Balances		2021	3,122,905,413
7	75	October	Monthly Balances		2021	3,130,159,324
		November	Monthly Balances		2021	3,143,992,515
		December	219.26c		2021	3.143.599.734
		Distribution Accumulated Depreciation	(line 77)		Projection	3,143,599,734
1 '			()		1 10,000.011	0,110,000,104
		Calculation of Intangible Accumulated Depreciation	Source		Year	Balance
1 - 7		December -	Prior year 200.21c		2020	689,402,579
		December	200.21c		2021	725,504,660
8 1	81	Accumulated Intangible Depreciation	(line 80)	(Note N)	Projection	725,504,660
0 0	01 .	Accumulated intangible Depreciation	(iii le 60)	(INOTE IN)	Frojection	725,504,660
		Calculation of General Accumulated Depreciation	Source		Year	Balance
,		December	Prior year 219.28c		2020	508,181,970
		December	219.28c		2020	519.932.106
				(N.L. J. NI)		
26 8	84	Accumulated General Depreciation	(line 83)	(Note N)	Projection	519,932,106
		Calculation of Production Accumulated Depreciation	Source		Year	Balance
		December	Prior year 219.20 through 219.24		2020	4,462,427,281
		January	Monthly Balances		2021	4,508,899,821
		February	Monthly Balances		2021	4,551,671,894
		March	Monthly Balances		2021	4,556,216,951
		April	Monthly Balances		2021	4,611,484,440
		May	Monthly Balances		2021	4,652,334,003
		June	Monthly Balances		2021	4,697,939,131
ξ	92	July	Monthly Balances		2021	4,746,552,034
		August	Monthly Balances		2021	4,793,394,200
		September	Monthly Balances		2021	4,836,036,987
		October	Monthly Balances		2021	4,864,952,174
		November	Monthly Balances		2021	4,916,607,099
		December	219.20 through 219.24		2021	4.965.743.651
		Production Accumulated Depreciation	(line 97)		Projection	4,965,743,651
1 3	00	i roduction accumulated Depleciation	(mic or)		i rojection	4,303,743,031
7 0	99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	Projection	10,674,475,493
/ s	00	Accumulated Depreciation (Total Electric Fidfit)	(3011 11105 04, 70, 04, 0, 30)	(INOTE INI)	riojection	10,014,415,493
1 .		Total Assumulated Danasistics	(a.m. lines 64 70 04 04 8 00)		Desiration	44 200 000 452
12		Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		Projection	11,399,980,152

Materials & Supplies

materials & Supplies				
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
Undistributed Stores Expense		Prior Year	227.16c	0
		Current Year	227.16c	0
39	(Note N)	Appendix A input	Projection	0 current end-of-year balance
	, ,		•	· · · · · · · · · · · · · · · · · · ·
Construction Materials & Supplies		Prior Year	227.5c	176,943,869
		Current Year	227.5c	203,514,526
42	(Note N)	Appendix A input	Projection	203,514,526 current end-of-year balance
	, ,		•	· · ·
Transmission Materials & Supplies		Prior Year	227.8c	1,231,929
		Current Year	227.8c	815,425
45	(Note N)	Appendix A input	Projection	815,425 current end-of-year balance
	(,	-1, , , ,

ITC Adjustment

11 O Adjustinent					
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission related portion	Appendix A input	Details
Amortized Investment Tax Credit			Net Plant Allocator		
133 Utility Investment Tax Credit Adj Net (411.4)	114.19c	(1,339,178)	29.60%	(396,407)	
Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base					
	Current beg of year balance 266 footnotes	30,492			
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current end of year balance 266 footnotes Average	24,871 27,682	29.60%	8,194	(enter negative in Appendix A)
, , , , , ,	· ·				, ,

Transmission / Non-transmission Cost Support

			Form No. 1	Transmission		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Amount	Related	Non-transmission Relate	ed Details
Land Held for Future Use						
	Prior Year	214.47d	23,912,440	1,679,914	22,232,526	Detail for transmission-related value on Attachment 12
	Current Year	214.47d	14,811,003	1,517,970	13,293,033	Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A input	Projection		1,517,970		current end-of-year balance
					_	

Adjustments to A & G Expens

	ints to A & G Expense A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
HUIX /	A Line #s, Descriptions, Notes, Form No. 1 Page #s and instructions	*			Aujusteu Totai	Details
Excl	luded Membership Dues Expense					
	adda Montooralip Bado Experito					
	FERC Form No. 1 page 335		Total	Included	Excluded	
	Page 335, Line 1 (Industry Association Dues)					
	American Clean Power	component of 335 Ln 1b	212.500		212.500	
	Edison Electric Institute	component of 335 Ln 1b	1,003,264	1.003.264	212,500	
	Intermountain Electrical Association	component of 335 Ln 1b	9,500	1,000,201	9.500	
	North American Transmission Forum	component of 335 Ln 1b	95,738	95,738	0,000	
	Northwest Public Power Association	component of 335 Ln 1b	1.810	55,755	1.810	
	Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	79,486		79.486	
	Rocky Mountain Electrical League	component of 335 Ln 1b	18.000		18.000	
	The National Hydropower Association, Inc.	component of 335 Ln 1b	71,832		71.832	
	UMS Group	component of 335 Ln 1b	42,000		42.000	
	Western Energy Supply Transmission Associates	component of 335 Ln 1b	43,379		43.379	
	37 117	Page 335, Line 1 Subtotal	1,577,509			
	Page 335, Lines 7 - 28 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
	Lines 7 - 28	Page 335, Lines 7-28	251,609		251.609	
	Other (Individually less than \$5,000)	Page 335, Line 29	112,877		112.877	
					**	
	Directors' Fees - Regional Advisory Board	Page 335, Line 36	18,000		18,000	
	Rating Agency and Trustee Fees	Page 335, Lines 31-35	560,121	560,121		
3	Total	(Note C)	Appendix A Input		860,993	
PBC				157	4 704 400	
	Authorized filed PBOP expense		Annual Update Information Attachment 17 total	nai Filing	1,701,106	
3	Actual PBOP expense			Designation	1,701,106	Authorized Filled Common prince Actual Common
	Actual PBOP Expense Adjustment		Appendix A Input	Projection	0 .	Authorized Filled Expense minus Actual Expense
Pror	perty Insurance					
1.10	Property Insurance Account 924		320 185b		4.207.600	
	1 reporty medianes / seedulit 324	(Note F)	Appendix A Input		4,207,600	
		(1000.)	Appendix A liiput		-,207,000	

Regulatory Expense Related to Transmission Cost Support

		Form No. 1	Related			
endix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instruction		Amount	Appendix A input	Non-transmission Related D	Details	
Directly Assigned A&G						
,						
cific Transmission related Regulatory Expenses						
Federal Energy Regulatory Commission:						
Annual Fee	350.19d	2.587.098	2,587,098			
Annual Fee - hydro	350.20d	3,408,208		3,408,208		
Transmission Rate Case	350.21d	329,045				
Other Regulatory	350.22d	1,769,419	483,502	1,285,917		
Total	sum	8,093,769	3,399,644	4,694,125		

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Safety Related Appendix A Input	Non-safety Related Details	
Directly Assigned A&G 68 General Advertising Exp Account 930.1 - Safety-related Advertising	320.191b	8,074	0	8,074 Based on FERC 930.1 download	

Education and Out Reach Cost Support

			Education &			
			Outreach Appendix			
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			A Input	Other	Details	
Directly Assigned A&G						
71 General Advertising Exp Account 930.1 - Education and Outreach	320.191b	8,074	0	8,0	.074 Based on FERC 930.1 download	

Multistate worksheet

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

Adjustments to Transmission O&M

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related Appendix A input	Details
53	Transmission O&M	320.112b	232,301,840	(139,972)	232,161,86	8
	Adjustment for Ancillary Services Accounts 561-561.5					
	(561) Load Dispatching	320.84b	0			
	(561.1) Load Dispatch-Reliability	320.85b	0			
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647			
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0			
	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544			
	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711			
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,309,902	0	10,309,90	Adjustment for Ancillary Services Accounts 561-561.5
						<u> </u>
55	Less: Account 565	320.96b	159,058,497	0	159,058,49	7

Facility Credits under Section 30.9 of the OATT

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount Description & Documentation
Net Revenue Requirement	
166 Facility Credits under Section 30.9 of the OATT	Appendix A Input
168 Interest on Network Upgrade Facilities	4,690,561 Appendix A Input

Other adjustments to rate base

Other adjustments to rate base				
ndix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
Network Upgrade Balance				
1		Prior Year	Enter negative	(147,761,488)
1		Current Year	Enter negative	(147,966,140)
50 Network Upgrade Balance	(Note N)	Appendix A input	Projection	(147,966,140) current end-of-year balance
(

Depreciation Expense

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
Tes	ansmission Plant			
		(Note H)	336.7b	134.616,361
	Depreciation expense (403)			134,616,361
	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	134,616,361 Appendix A Input
Ge	neral Plant			
	Depreciation expense (403)	(Note H)	336.10b	47,034,116
	Amortization of limited term electric plant (404)	(Note H)	336.10d	591,957
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	47,626,073 Appendix A Input
Int	angible plant			
	Amortization of limited term electric plant (404)	(Note H)	336.1d	58,013,199
	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	58,013,199 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

E000 Ito	diatory Account America and Account Cocia		
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount
	Please refer to the 'Material Changes Summary' filed with 2018 annual update for a discussion of the items previously included in this section.		
61	Total	sum	Appendix A Input

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

Instruc	tion Summa	ary									
Step	Month	Year	Action								
1	April	Year 2	TO populates the formula w	th Year 1 data from FERC Form I	Vo. 1 data for Year 1 (e.g., 2010	0)					
2	April	Year 2	TO estimates all transmission	n Cap Adds and CWIP for Year 2	weighted based on Months ex	pected to be in service in Y	ear 2 (e.g., 2011)				
3	April	Year 2	TO adds weighted Cap Add	to plant in service in Formula							
4	May	Year 2	Post results of Step 3								
5	June	Year 2	Results of Step 3 go into eff	ect for the Rate Year 1 (e.g., June	1, 2011 - May 31, 2012)						
6	April	Year 3	TO populates the formula wi	th Year 2 data from FERC Form I	lo. 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 be	sed on Months expected to be	in service in Year 3 (e.g., 2	012)				
Works											
Step	Month	Year	Action								
1	April	Year 2		th Year 1 data from FERC Form I Rev Req based on Year 1 data	No. 1 data for Year 1 (e.g., 2010	,	et this number (without in	puts in lines 16 or 34 of Ap	pendix A)		
2	April	Year 2 Plant In Service	TO estimates all transmission	n Cap Adds and CWIP for Year 2	weighted based on Months ex	pected to be in service in Yo	ear 2 (e.g., 2011) in projec	ction and populates for actu	als as inputs to Attachment	7 (but not Appendix A) for t	rue up.
	[(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)
		Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions
		Other Transmission PIS		Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway
		(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H

	Plant In Service										CWIP
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions
	Other Transmission PIS		Energy Gateway	Transmission CWIP							
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)
CWIP Balance Dec (prior year)			-			-			-		
Jan	3,857,100.79	-	(122,179)		(116,258)	-	-	-	-	(238,437)	-
Feb	21,152,035				(42,797)					(42,797)	
Mar	2,840,790		-		350,896	-	-			350,896	-
Apr	36,544,752	-			10,000	-	-	-	-	10,000	-
May	21,825,900	-			10,000	-	-	-	-	10,000	-
Jun	17,900,319	-			10,000	-	-		-	10,000	-
Jul	11,521,993									-	-
Aug	8,124,223									-	-
Sep	13,066,408									-	-
Oct	39,718,606									-	-
Nov	49,764,396									-	-
Dec	37,653,991									-	-
Total	263,970,513		(122,179)		221,841	-	-			99,662	

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

Step 3	Month April	Year Year 2	Action TO adds weighted Cap Adds to plant in service in Formula S -	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
4	May	Year 2	Post results of Step 3 S -	Mast an Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)	
6	April	Year 3	TO populates the formula with Year 2 data from FERC From No. 1 for Year 2 (e.g., 2011) 8 Rev Req based on Prior Year data	Mast run Appendix A to get this number (without imputs in lines 16 or 34 of Appendix A)
7	April	Year 3	Reconciliation - actual data S - 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

(M)	(N)	(O)	(P)	(Q)	(R)	(S)
Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWIP	Transmission CWIP	Input/Tota
Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(O / 13)	
46,285,209	(2,861,245)	3,560,400.73	(220,096)			
232,672,384	(470,762)	17,897,876	(36,212)	-		
28,407,901	3,508,958	2,185,223	269,920			
328,902,767	90,000	25,300,213	6,923			
174,607,200	80,000	13,431,323	6,154	-	-	
125,302,236	70,000	9,638,634	5,385	-	-	
69,131,956	-	5,317,843	-	-	-	
40,621,116	-	3,124,701	-	-	-	
52,265,630	-	4,020,433	-	-	-	
119,155,817		9,165,832				
99,528,792		7,656,061				
37,653,991	-	2,896,461				
1,354,535,000	416,952	104,195,000	32,073			

Estimated Life		58
Estimated Depreciation	n for Attachment 7	
Jan	11.5	(3,940)
Feb	10.5	(646)
Mar	9.5	4,790
Apr	8.5	122
May	7.5	108
Jun	6.5	93

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

May 7.5 101
May 7.5 101
Aul 6.5 95
Aug 4.5 - Sep 3.5 - Oct 2.5 - Nov 1.5 - Total Estimated Depreciation for Attachment 7 527

PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

								-									
Line																	
1	New Plant Carrying C	harge															
2	Flored Observe Bots	(FOD) 14 4 O-		of Construction (CIAC)													
2	Fixed Charge Rate	Formula Line	ntributions in Aid	or Construction (CIAC)													
3	A	157	,	Net Plant Carrying Charge without	Depreciation					9.0713%							
4	В	164		Net Plant Carrying Charge per 100		epreciation				9.6219%							
5	C			Line B less Line A						0.5506%							
6	FCR if CIAC																
7	D	158	1	Net Plant Carrying Charge without	Depreciation, Return, nor In	come Taxes				2.3197%							
	The FCR resulting fro																
				ange based on cost data for subse	quent years												
	In the True-up, the ac Columns and rows m																
	Coldinina and lowa in	lay be added to		Transmission CWIP	Transn	ission PIS Actuals		Tran	smission PIS Projecti	ion				1			
8 Useful life of the project	Life			Transmission of the	58.00	iooion i io rictuuio		58.00	Simboloni to i Tojeca	011							
o oscial me of the project	Liio				00.00			66.55									
"Yes" if the customer has paid a lumpsum																	
payment in the amount of the investment on																	
9 line 29, Otherwise "No"	CIAC	(Yes or No)	No		No			No									
10 Input the allowed increase in ROE	Increased ROE (basis po	ints)	0		50			50						ĺ			
From line 3 above if "No" on line 13 and from								1						1			
11 line 7 above if "Yes" on line 13	9.8% ROE		9.0713%		9.0713%			9.0713%			9.0713%			ĺ			
12 Line 14 plus (line 5 times line 13)/100	FCR for This Project		9.0713%		9.3466%			9.3466%			9.0713%			ĺ			
13 Month Net Plant or CWIP Balance 14 Actual or estimated depreciation expense	Investment Annual Depreciation Exp		-		1,922,132,004 33.140.207			31,810 527	-					ĺ			
14 Actual or estimated depreciation expense	Annual Depreciation Exp	ense	-		33,140,207			521			-						
			13 Month Net					13 Month Net			13 Month Net						Transmission Incentive
			Plant or CWIP		13 Month Net Plant or			Plant or CWIP			Plant or CWIP						Credit
		Invest Yr	Balance	Depreciation Revenue	CWIP Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Total	Incentive Charged		(incentive minus without)
15	W 9.8 % ROE	2010	-		287,225,425	4,836,783	30,891,950	-		-	-		-	\$ 30,891,950		\$ 30,891,950	
16 17	W Increased ROE W 9.8 % ROE	2010 2011	-		287,225,425 784,113,653	4,836,783 13,727,954	31,682,699 84,857,494	-			-		-	\$ 31,682,699 \$ 84,857,494	\$ 31,682,699	\$ 84,857,494	\$ 790,749
18	W Increased ROE	2011			784,113,653	13,727,954	87,016,207	-			-			\$ 87,016,207	\$ 87,016,207	\$ 04,037,434	\$ 2,158,713
19	W 9.8 % ROE	2011			785.864.997	13,960,855	85.249.265	-			-			\$ 85,249,265	07,010,207	\$ 85,249,265	\$ 2,130,713
20	W Increased ROE	2012			785.864.997	13.960.855	87.412.800			-			-	\$ 87.412.800	\$ 87.412.800	9 00,240,200	\$ 2,163,535
21	W 9.8 % ROE	2013	_		1,039,140,449	18,682,869	112,946,732	-	-	-	_	-	-	\$ 112,946,732	07,412,000	\$ 112,946,732	2,100,000
22	W Increased ROE	2013			1,039,140,449	18,682,869	115,807,550				-			\$ 115,807,550	\$ 115,807,550		\$ 2,860,818
23	W 9.8 % ROE	2014	-		1,164,054,968	21,135,829	126,731,101	-	-	-	-	-	-	\$ 126,731,101		\$ 126,731,101	
24	W Increased ROE	2014	-		1,164,054,968	21,135,829	129,935,816	-		-	-		-	\$ 129,935,816	\$ 129,935,816		\$ 3,204,715
25	W 9.8 % ROE	2015	-		1,350,166,903	24,782,100	147,260,200	-	-	-	-	-	-	\$ 147,260,200		\$ 147,260,200	
26	W Increased ROE	2015	-		1,350,166,903	24,782,100	150,977,293	-	-	-	-	-	-	\$ 150,977,293	\$ 150,977,293		\$ 3,717,093
27	W 9.8 % ROE	2016	-		1,463,059,094	29,386,385	162,105,309	-	-	-	-	-	-	\$ 162,105,309		\$ 162,105,309	
28	W Increased ROE	2016 2017	-		1,463,059,094 1,439,903,455	29,386,385 29,467,919	166,133,201 160,086,319	-		-	-		-	\$ 166,133,201 \$ 160,086,319	\$ 166,133,201		\$ 4,027,892
29 30	W 9.8 % ROE W Increased ROE	2017	-		1,439,903,455	29,467,919	164,050,462	-	-		-		-	\$ 160,086,319 \$ 164,050,462	\$ 164,050,462	\$ 160,086,319	\$ 3,964,143
31	W 9.8 % ROE	2017			1,413,360,220	27,214,371	155.424.945			-	-		-	\$ 155.424.945		\$ 155,424,945	3,304,143
32	W Increased ROE	2018	_		1,413,360,220	27,214,371	159,316,014	-	_	_	_	_	-	\$ 159,316,014	\$ 159,316,014	100,121,010	\$ 3,891,068
33	W 9.8 % ROE	2019	_		1,386,203,297	27,215,321	152,962,402	-	-	-	_	-	-	\$ 152,962,402		\$ 152,962,402	* -,,
34	W Increased ROE	2019	-		1,386,203,297	27,215,321	156,778,705	-	-	-	-	-	-	\$ 156,778,705	\$ 156,778,705		\$ 3,816,303
35	W 9.8 % ROE	2020	-		1,471,003,295	28,854,427	162,293,996	-	-	-	-	-	-	\$ 162,293,996		\$ 162,293,996	
36	W Increased ROE	2020	-		1,471,003,295	28,854,427	166,343,759	-	-	-	-	-	-	\$ 166,343,759	\$ 166,343,759		\$ 4,049,763
37	W 9.8 % ROE	2021	-		1,965,162,841	38,264,499	216,530,913	-	-	-	-	-	-	\$ 216,530,913		\$ 216,530,913	
38	W Increased ROE	2021	-		1,965,162,841	38,264,499	221,941,127		-		-	-	-	\$ 221,941,127	\$ 221,941,127		\$ 5,410,215
39	W 9.8 % ROE	2022	-		1,922,132,004	38,176,479	212,539,423	31,810 31.810	527	3,413 3,501	-	-	-	\$ 212,542,836		\$ 212,542,836	
40	W Increased ROE	2022	-		1,922,132,004	38,176,479	217,831,171	31,810	527		-	-	-	\$ 217,834,672	\$ 217,834,672		\$ 5,291,836
41 42	W 9.8 % ROE W Increased ROE	2023 2023	-		•	-		-	-	-	-	-	-	\$ - \$ -	e	5 -	s -
42	W 9.8 % ROE	2023		-				-		-	-		-	s -	•	s -	•
44	W Increased ROE	2024	1			-			-	-		-		s -	s -	•	s .
45	W 9.8 % ROE	2024	1			-			-	-		-		\$ -	-	s -	*
46	W Increased ROE	2025	-						-	-		-		\$ -	s -	-	\$ -
47	W 9.8 % ROE	2026	-		-	-		-	-	-	-	-	-	\$ -	1	\$ -	
48	W Increased ROE	2026	-		-	-		-	-	-	-	-		\$ -	\$ -		\$ -
49	W 9.8 % ROE	2027	-		-		-	-	-	-	-	-	-	\$ -		\$ -	
50	W Increased ROE	2027	-		-	-		-	-	-	-	-	-	\$ -	\$ -		\$ -
51	W 9.8 % ROE	2028	-		-	-	-	-	-	-	-	-	-	\$ -		\$ -	
52	W Increased ROE	2028	-		-	-		-	-	-	-	-	-	\$ -	\$ -		\$ -
53	W 9.8 % ROE	2029	-		-	-		I -	-	-	-	-	-	\$ -		\$ -	I. I
54 55	W Increased ROE	2029	-		-	-		-	-		-	-	-	\$ -	-	s -	• -
56						-		1 .	-			-			s -		s -

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2021

New		Oregon		Washington	ı	California		Utah		Wyoming		AZ, CO, MT,	NM	ldaho		Company
Row	v 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	1 350.2 Land Rights 2 352 Structures and Improvements 3 353 Station Equipment 4 354 Towers and Fixtures 5 55 Poles and Fixtures 6 356 Overhead Conductors and Devices 7 357 Underground Conductors and Devices 8 358 Underground Conductors and Devices 9 359 Roads & Trails 0 Unclassified Transmission															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21% 1.73%
11 12 13 14 15 16 17 18 19 20 21	1 398 Miscellaneous Equipment	738 94,778,743 23,769,198	2.07%	13,817,417	2.50% 2.06% 3.31%	4,222,101	0.00% 1.99% 5.48%	85,283 101,612,009 16,874,058	2.05% 2.55% 4.97%	16,220,165	1.87% 2.28% 5.56%	331,004		13,828,483	1.70% 1.84% 4.61%	5.00% 20.00% 12.50% 4.00% 4.17% 5.00% 4.30% 9.09% 5.00%
23 24 25																4.96% 5.71% 3.55%

- 1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 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.
- T 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 2021 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
- 14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned categories/FERC Accounts have been combined into their main accounts due to immateriality.
- 15 New FERC Sub-account 391.3 (Office Furniture and Equipment Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp Attachment 9a - Load Divisor for Projection

								ATT (Deel III	National Consis	a) Accessors of	current year and or	er han anne									
Column		61	62	- 63	64	f5	66	VI. 1 (Fall III *	RR RR	E) - Privat age ut	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	-
Couliii			12	13	- 14	10	10	- 1/	10	13	110		112	113	114	110	110		110	113	- '-
				RPA Clarke	BPA: Benton	BPA Oregon		BPA Airport			Calpine Energy					Avanorid		BPA South	BPA Idaho		
Customer	PacifiCorp	BPA Yakama	BPA Gazlev	PUD	REA	Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Rasin Flectric	Risck Hills	USBR	WAPA	Renewables II C	Exelon	East Idaho	Falls	NTUA	
	NFS.			NEO	NEO.	NEO	NFO	NEO	NFO.	NFO	NEO.	NEO NEO	NFO	NEO	NEO	NFO	NEO	NFO	NEO.		
Class	NFS	NFO	NFO																	NFO	Total NFO
RS/SA		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 894	
Jan	8,265	6.31	3.28	29.12	1.26	0.10	0.12	0.18	0.01	20.42	14.84	10.41	47.60	0.01	0.01	33.12	1.01	289.64	106.53	2.61	567
Feb	8.256	6.84	3.32	31.53	1.26	0.37	0.08	0.13	0.01	19.82	14.77	11.06	50.47	0.01	0.01	33.09	1.09	281.32	110.93	2.47	569
March	7,808	6.24	3.31	28.40	1.23	0.16	0.01		0.01	21.08	14.31	10.22	46.98	0.01	0.01	32.96	1.03	268.88	101.28	2.33	538
April	7,063	5.58	3.07	22.52	0.98	0.20		0.02	0.01	18.62	13.89	8.79	40.47	0.28	0.33	32.91	1.03	194.49	54.45	1.90	400
May	8,102	4.71	3.06	13.84	0.28	0.21			1.23	12.48	16.06	8.15	35.08	0.53	2.77	33.11	0.98	134.16	76.45	1.94	345
Jun	9.629	4.83	3.63	17.25	0.38	0.13		0.01	1.72	14.51	17.72	9.83	47.17	0.56	3.28	33.48	1.27	175.57	94.95	2.17	428
Jul	10,557	5.33	3.62	16.06	0.40	0.13		0.00	1.43	14.37	17.11	10.87	55.35	0.63	3.19	33.50	1.22	188.56	110.61	2.67	465
Aug	10,438	5.93	3.64	18.43	0.38	0.17			1.39	15.61	18.00	10.91	55.27	0.62	3.02	33.48	1.09	165.80	105.60	2.56	442
Sept	9,600	5.28	3.52	14.76	0.31	0.13		0.05	1.02	13.80	17.19	10.37	48.46	0.55	2.81	33.31	1.18	140.43	98.87	2.37	394
Oct	7.788	6.05	3.15	25.91	0.97	0.25	0.04		0.61	18.48	14.03	10.12	42.89	0.10	0.01	33.38	0.99	253.04	87.95	2.24	500
Nov	7,813	4.84	3.21	24.35	0.95	0.17	0.17	0.10	0.01	15.18	14.21	9.55	39.96	0.01	0.01	33.18	0.91	229.21	85.94	1.50	463
Dec	8,494	4.76	3.14	28.23	0.80	0.19	0.18	0.15	0.01	17.55	13.12	10.65	46.65	0.01	0.01	33.15	1.01	312.08	97.45	2.64	572
Total	103,811	67	40	270	9	2	1	- 1	7	202	185	121	556	3	15	399	13	2,633	1,131	27	5,683
Ava 12CP	8.651	6	3	23	1	0	0	0	- 1	17	15	10	46	0	- 1	33	1	219	94	2	474

			ther Service		
j	j5	j4	j3	j2	j1
		Western Area			
		Power			
		Administration	Deseret	UMPA	UAMPS
Total OS		OS	os	OS	OS
ı		RS 262/263	RS 280	RS 637	RS 297
90		321	115	59	405
87		313	93	61	405
78		322	73	42	349
75		242	106	41	365
1,02		302	121	63	542
1.24		315	148	111	674
1,45		330	162	153	810
1,50		312	205	152	832
1,36		295	175	139	758
81		287	111	45	375
86		296	108	51	413
92		301	107	54	459
12,52		3,637	1,524	973	6,386
1.04		303	127	81	532

														OATT (Part II Lo	ng-Term Firm I	oint-to-Point Trans	mission Service) - Projection													
Column	g1	92	g3	94	g5	g6	97	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g28	g29	g30	g
Customer	PacifiCorp	Black Hills,	BPA	RPA	Idaho Power	Avenorid	Thermo No.	Powerex	Provens	Powerex	Prosesses	NextFra	State of SD	Sacramento Muncipal Utility District	Salt River	Clatskanie People's Utility District	Evergreen Biopower,	Garrett Solar	Airport Solar, LLC	EWER	Falls Creek	Inmes	Powerex	Powerex	Powerex	Powerex	Powerey	Powerey	Powerex	City of Roseville	
Class RS / SA	LTP Various	LTP SA 67	LTP SA 179	LTP SA 656	LTP SA 212	LTP SA 895	LTP SA 568	LTP SA 169	LTP SA 1016	LTP SA 1017	LTP SA 1040	LTP SA 733	LTP SA 779	LTP SA 863	LTP SA 809	LTP SA 899/ SA 901	LTP SA 874	LTP SA 966	LTP SA 965	LTP SA 606	LTP SA 868		LTP SA 700	LTP SA 701	LTP SA 702	LTP SA 748	LTP SA 749	LTP SA 995	LTP SA 996	LTP SA 881	Total LTP
Jan	1.921	50		56		30	- 11	80	100	100		99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3.458
Feb March	1,921 1,921	50		56		30	- 11	80	100	100		99	- 1	19	25 25	15	10	10	50 50	25 25	5	96 98	100	100	100	50 50	150	100	100 100	50	3,458 3,458
April	1,921	50		56		30	- 11	80	100	100		99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
Mav	1.921 2.016	50		56		30	- 11	80	100 100	100	100 100	99	4	19	25	15	10	10	50	25	5	102	100	100	100	50	150	100	100 100	50	3,562 3,690
Jul	2,016	50		56	50	30	- 11	80	100	100	100	80	- 4	19	25	15	10	10	48	25 25	1	106	100	100	100	50	150	100	100	50	3,686
Aug	2,016	50		56	50	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	1	106	100	100	100	50	150	100	100	50	3,686
Sept Oct	2.016 2.016	50 50	- 1	56 56	50 50	30	11	80 80	100	100 100	100 100	80	4	19	25 25	15	10	10	48	25 25	3	106	100 100	100 100	100 100	50 50	150	100	100 100	50 50	3.688 3.690
Nov	1,855	50		56		30	- 11	80	100	100	100	99	- 4	19	25	15	10	10	48	25	5	99	100	100	100	50	150	100	100	50	3,491
Dec	1,855	50		56		30	11	80	100	100	100	99	4	19	25	15	10	10	48	25		99	100	100	100	50	150	100	100	50	3,491
Total	23,395	600	-	672	250	360	132	960	1,200	1,200	800	1,093	48	228	300	180	120	120	586	300	50	1,222	1,200	1,200	1,200	600	1,800	1,200	1,200	600 50	42,816 3,568
Aug 12CP	1,950	50	_	36	21	30	- 11	80	100	100	67	91	4	19	25	15	10	10	49	25	- 4	102	100	100	100	50	150	100	100	50	3,568

				Divisor
Total Network & OS	1% growth	Behind-the Meter	Total Network Load	Network + OS + LTP
9,731	9,831	249	10.080	13.538
9,697	9,796	204	10,000	13,458
9,132	9,225	204	9,429	12,887
8,217	8,301	207	8,508	11,966
9,476	9,572	184	9.756	13.318
11,306	11,421	179	11,600	15,290
12,477	12,603	146	12,749	16,435
12,381	12,506	143	12,649	16,335
11,362	11,477	189	11.666	15.354
9,106	9,199	190	9,389	13,079
9,145	9,238	230	9,468	12,959
9,986	10,089	229	10,318	13,809
122,015	123,258	2,353	125,611	168,427
10,168	10,272	196	10,468	14,036

PacifiCorp
Attachment 9a1 - Load (Current Year)
2021

											OAT	T (Part III - N	etwork Service)											$\overline{}$
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East		3 Phases Renewables Inc.	NTUA	Total
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	
Jan	26	18:00	8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91	-	2.55	557
Feb	18	19:00	7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11	-	2.44	548
March	1	8:00	7,547	5.55	3.18	26.03	1.05	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24	-	2.41	542
April	12	8:00	7,098	5.88	3.23	25.72	0.91	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15	-	1.88	394
May	31	18:00	8,244	4.73	3.24	15.73	0.46	0.46	-	-	1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80	-	1.90	357
Jun	28	17:00	10,755	6.06	4.15	23.38	0.38	-	-	-	1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21	-	2.35	475
Jul	6	17:00	10,861	5.35	3.71	16.13	0.40	0.39	-	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66	-	2.73	484
Aug	12	17:00	10,546	6.35	3.73	22.08	0.39	0.16	-	-	1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85	-	2.55	450
Sept	9	17:00	9,459	5.51	3.23	13.99	0.29	0.38	-	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85	-	2.53	383
Oct	12	9:00	7,314	5.85	2.93	24.60	0.73	-	-	-	0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08	-	1.95	422
Nov	22	18:00	7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73	-	-	422
Dec	28	18:00	8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74	-	2.65	618
Total			104,380	66	40	280	9	3	1	1	7	200	197	121	544	4	16	413	17	2,578	1,129		26	5,651

					Other	r Service		
Column			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
Jan	26	18:00	427	56	107	305		896
Feb	18	19:00	400	58	109	278		845
March	1	8:00	379	43	95	340		857
April	12	8:00	414	76	141	213		843
May	31	18:00	548	56	109	302		1,015
Jun	28	17:00	731	126	166	317		1,340
Jul	6	17:00	870	156	190	323		1,539
Aug	12	17:00	834	147	227	303		1,511
Sept	9	17:00	772	137	155	298		1,362
Oct	12	9:00	375	50	137	227		789
Nov	22	18:00	399	59	129	291		877
Dec	28	18:00	461	53	115	294		924
Total			6,611	1,017	1,679	3,491		12,798

PacifiCorp Attachment 9a2 - Load (One Year Prior)

2020

													OATT (Part III - Networl	Service)									
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20 f21	f
										BPA Airport			Calpine Energy					Avangrid		BPA South East	BPA Idaho	3 Phases		
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	Falls	Renewables Inc.	NTUA	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO		Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	4
Jan	15	8:00	8,327	7.45	3.27	29.21	1.36		0.17	0.18	-	21.07	13.99	10.68	51.49	0.01	0.01	33.01	1.16	264.46	96.86	0.25	2.63	537
Feb	4	8:00	8,221	7.17	3.44	31.20	1.26	-	0.05	0.12	-	21.17	13.83	10.72	47.51	0.01	0.01	32.75	1.06	301.29		0.24	2.56	580
March	2	8:00	7,658	5.82	3.51	23.99	1.12	-	-	-	-	19.87	13.87	10.36	42.81	0.01	0.01	32.54	1.09	250.10	104.96	0.24	2.23	513
April	2	9:00	6,924	5.16	2.79	22.71	0.93	0.05	-	0.04	-	20.18	13.59	9.00	43.58	0.25	0.01	32.98	1.05	200.66	66.27	0.19	1.95	421
May	29	17:00	8,750	4.39	3.00	14.25	0.37	0.17	-	-	-	11.75	16.67	7.51	36.39	0.55	3.26	32.76	1.09	131.14		0.26	2.13	352
Jun	23	18:00	9,451	4.16	3.42	17.10	0.34	0.40	-	0.01	-	15.94	17.63	9.94	47.72	0.54	3.41	33.35	1.25	160.85	84.38	0.30	2.22	403
Jul	30	17:00	10,476	5.13	3.74	18.12	0.40	-	-	-	-	15.55	16.54	9.66	53.21	0.68	3.14	33.78	1.21	172.73	105.52	0.35	2.68	442
Aug	17	16:00	10,546	5.60	3.57	17.11	0.37	0.36	-	-	-	15.59	16.33	10.76	61.16	0.62	3.14	33.38	1.12	161.70	110.05	0.31	2.69	444
Sept	3	17:00	9,618	4.97	3.61	17.26	0.34	-	-	-	-	13.54	16.12	9.41	45.99	0.61	3.06	33.96	1.20	137.35	99.93	0.29	2.48	390
Oct	26	9:00	7,776	5.72	3.03	26.55	0.92	0.38	-	-	0.59	20.08	11.97	9.76	48.69	0.01	0.01	34.27	0.93	272.78	82.87	0.21	2.27	521
Nov	30	19:00	7,685	4.94	3.00	25.05	0.92	-	0.16	0.10	0.01	16.41	12.39	9.23	39.98	0.01	0.00	34.22	0.81	242.69	94.60	0.17	2.35	487
Dec	29	18:00	8,274	4.40	3.02	28.06		0.57	0.18	0.10	0.01	17.42	11.06	10.51	45.74	0.01	0.01	33.72	1.08	326.59	101.98	0.21	2.62	587
Total			103,708	64.9	39.4	270.6	8.3	1.9	0.6	0.6	0.6	208.6	174.0	117.5	564.3	3.3	16.1	400.7	13.0	2,622.3	1,138.8	3.0	28.8	5,677

					(Other Service		
Column			j1	j2	j3	j4	j5	j
						Western Area		
						Power		
Customer			UAMPS	UMPA	Deseret	Administration		
Class			OS	OS	os	OS		Total OS
RS/SA	Day	Time	RS 297	RS 637	RS 280	RS 262/263		
Jan	15	8:00	379	58	90	333		861
Feb	4	8:00	431	62	89	322		905
March	2	8:00	354	50	66	307		776
April	2	9:00	343	31	117	222		713
May	29	17:00	674	101	155	310		1,240
Jun	23	18:00	674	111	157	312		1,254
Jul	30	17:00	788	152	149	348		1,437
Aug	17	16:00	856	157	240	316		1,569
Sept	3	17:00	744	116	224	299		1,383
Oct	26	9:00	365	41	126	301		833
Nov	30	19:00	409	47	122	298		875
Dec	29	18:00	453	48	122	294		916
Total			6,469	975	1,657	3,662	-	12,763

PacifiCorp Attachment 9a3 - Load (Two Year Prior)

											(ATT (Part III - N	etwork Service)										
Column		Ī	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
											Calpine Energy					Avangrid		BPA South East		3 Phases		BPA Airport	
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA B	BPA Oregon Wind	BPA CEC	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	BPA Idaho Falls	Renewables Inc.	NTUA	Solar	ı
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	SA 836	
Jan	2	9:00	8,233	6.88	3.60	28.75	1.34	0.30	-	19.78	15.45	10.47	45.55	0.01	0.01	30.81	0.75	330.22	108.83	0.01	2.64		605
Feb	7	8:00	8,604	7.68	3.56	35.61	1.36	0.50	0.03	18.86	16.14	11.81	55.25	0.01	0.01	31.82	0.79	280.11	112.41	0.06	2.42		578
March	4	8:00	8,218	7.34	3.25	35.18	1.52	0.11	0.02	21.94	14.33	11.13	54.20	0.01	0.01	31.63	0.77	284.05	93.62	0.05	2.34		561
April	10	8:00	7,167	5.69	3.18	19.14	1.10	-		16.23	13.71	8.54	37.79	0.24	0.01	31.21	0.70	176.91	66.93	0.07	1.87		383
May	13	18:00	7,311	5.01	2.94	11.55		-	-	11.21	15.44		32.18	0.54	1.99	32.06	0.79	120.64	81.43		1.77		324
Jun	28	18:00	8,681	4.28	3.31	11.27	0.43	-	-	14.36	15.40		44.89	0.55	3.20	31.97	0.87	168.55	93.27	0.11	1.93		404
Jul	22	17:00	10,334	5.50	3.42	13.92	0.40	-	-	12.68	17.43	11.28	53.47	0.61	3.09	32.04	0.72	191.32	117.65		2.61	-	466
Aug	5	17:00	10,220	5.82	3.63	16.11	0.37	-	-	13.93	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.87	105.90	0.18	2.42		430
Sept	5	17:00	9,722	5.36	3.73	13.05	0.30	-	-	16.10	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11	-	409
Oct	30	8:00	8,274	6.57	3.50	26.58	1.27	0.37	0.13	18.17	14.16	11.60	48.47	0.01	0.01	32.06	0.78	298.06	92.90		2.49		557
Nov	26	18:00	8,081	4.45	3.36	25.32	1.16	-	0.18	17.03	13.84	11.06	43.68	0.01	0.01	32.27	0.55	247.44	78.49	0.07	2.16		481
Dec	17	18:00	8,498	4.81	3.17	24.42	0.90		0.18	17.09	13.91	9.79	43.64	0.01	0.01	32.61	0.72	290.96	65.63	0.08	2.65	0.24	511
Total			103,344	69	41	261	10	1	1	197	185	124	561	3	14	383	8	2,699	1,125	1	27	0	5,711

					Other:	Service		
Column			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
Jan	2	9:00	408	64	148	324		943
Feb	7	8:00	383	64	81	340		868
March	4	8:00	314	33	58	320		724
April	10	8:00	338	18	60	290		706
May	13	18:00	405	32	99	295		831
Jun	28	18:00	617	95	121	317		1,150
Jul	22	17:00	772	151	148	318		1,389
Aug	5	17:00	805	152	148	318		1,423
Sept	5	17:00	758	166	146	288		1,358
Oct	30	8:00	384	44	69	334		831
Nov	26	18:00	431	48	74	299		852
Dec	17	18:00	464	60	85	314		924
Total			6,080	927	1,237	3,757		12,001

Attachment 9b - Load Divisor for True up

Attachment 9b - L	oad Divis

																									_									
											OATT (Part III -																	Other Serv	vice					
lumn		e	ff	12	f3	55	f5	15	17	13	19	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	20	121	f		j1	2	[3	4	jδ				
stomer iss	ay Time	PaoliCoro NFS	BPA Yakama NFO SA 328	BPA Gazlev NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oreson Wind NFO SA 538	BPACEC NFO SA827	BPA Aircort Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA ktaho Falls NFO SA747	3 Phases Renewables Inc. NFO SA 876	NTUA NFO SA 894	То	tal NFO	U	JAMPS I OS RS 297 F	UMPA De OS (RS 637 RS	eseret A	stem Area Power Administration OS RS 262/263		Total OS			
2 5 1 1	6 18:00 8 19:00 1 8:00 2 8:00	8,234 7,941 7,547 7,098	5.6 5.5 5.8	2.97 3.18 3.23	27.78 26.03 25.72	1.09 1.16 1.05 0.91	0.59 0.37 0.55	0.18 0.16			20.43 19.42 21.45 19.44	15.09 14.35 14.74 14.37	10.64 9.18 8.82	45.76 48.66 43.94 40.05	0.01 0.01 0.01 0.36	0.00 0.00 0.01 0.99	35.53 34.70 34.70 34.54	1.13 1.40 1.23 1.33	274.24 262.57 272.49 205.90	113.91 115.11 105.24 30.15		2.55 2.44 2.41 1.88		557.173 547.780 541.569 394.129		427 400 379 414	56 58 43 76	107 109 95 141	305 278 340 213		896 845 857 843			
3 2	1 18:00 8 17:00 5 17:00 2 17:00	8,244 10,755 10,861 10,546 9,459	4.7. 6.0 5.3 6.3 5.5	4.15 3.71 3.73	23.38 16.13 22.08	0.46 0.38 0.40 0.39 0.29	0.46 0.39 0.16 0.38		0.00	1.39	14.49 13.23 14.90 17.30 11.77	16.07 20.12 17.37 20.10 18.11	9.94 11.68	36.68 48.91 59.38 54.53	0.50 0.60 0.60 0.61	3.06 3.22 3.34 2.99	34.51 35.12 34.70 34.78	1.07 1.69 1.74 1.82	197.33 201.64 168.84 139.70	61.80 107.21 108.66 100.85 88.85		1.90 2.35 2.73 2.55 2.53		356.873 475.392 484.136 449.563 382.557		731 870 834	126 126 156 147	109 166 190 227	302 317 323 303 298		1,015 1,340 1,539 1,511 1,362			
t t 2	9:00 2 9:00 2 18:00 8 18:00	7,314 7,672 8,708	5.8 5.1 5.0	2.93 3.26 3.23	24.60 22.67 32.21	0.73 0.76 1.50	0.50 0.52 0.00	0.16 0.18	0.11	0.62 0.01 0.01	17.19 12.10 18.13	15.95 16.41 14.40	9.00 8.37 11.66	31.51 36.22 50.56	0.01 0.01	0.01 0.01 0.01	33.80 33.06 33.13	1.26 1.36 1.25	188.29 197.50 318.70	88.08 84.73 124.74		1.95 2.65		422.059 422.381 617.546		375 399 461	50 59 53	137 129 115	227 291 294		789 877 924			
12CP		8,698				0.75	0.20				16.65	15.42			0.29		34.40		214.60	94.11		239		0.601	_	6.61		140	201		1.055.50			
m.		91	a2	93	04	q5	of.	07	o8	8	o10	a11			Firm Point-to-P			017	018	019	620	o21	g22	023	g24	g25	026	027	g28	029	030	o31	032	
tomer		PacifiCorp	Avangrid	Black Hills, Inc.	BPA	BPA	City of Roseville	Clatskanie Peoples Utiliti District	Clatskanie Peoples Utilit District	Clatskanie Peoples Utiliti District	Evergreen Bio	Idaho Power	Thermo No 1 (CRYO)	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex F	owerex N	extEra: S	Sa State of SD Muni	cramento opal Utility F District	alt River El Project	EWEB (Garrrett Solar	Airport Fa Solar	alls Creek E	Shell Energy NA Lo		
ss	1	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP I	LTP	LTP	LTP	LTP		LTP	Total LTP
RS/SA D	zy Time	Various	SA 895	SA 67	SA 179	SA 656	SA 881	SA 899	SA 900	SA 901	SA 874	SA 212	SA 568	SA 169	SA 700	SA 701	SA 702	SA748	SA749	SA 995	SA 996	SA 1016 S	A 1017 S	A 733	SA779 1	SA 863 3	SA 809 SA	A 605	SA 966	SA 965	SA868	SA 791	_	
rch		2,446 2,446 2,446 2,446	3	50 50 50	18 18 18	56 56 56	50 50 50	13 13 13		2 2 2	10 10 10		11	80 80 80	100 100 100	100 100 100	100 100 100	50 50 50	150 150 150	100 100 100	100 100 100			99 99 99	4	19 19 19	25 25 25 25	25 25 25 25	10 10 10	50 50 50	5 5 5		131 131 131	3,8 3,8 3,8 3,8
ay n		2,446 2,541	3	50	:	56 56	50 50	13 13		2 2	10 10	50	11	80 80	100 100	100	100 100	50 50	150 150	100	100 100			99 80	1	19 19	25 25	25 25	10 10	50 50	5		131 115	3,8

Divisor

Network + OS + 11P
13.772
13.372
13.007
12.377
13,608
16,679
15,540
12.253
13.185
14.475
172,805
14.408

PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(526,710,244)
1110000	146200	A/Amort-Oth Intang	(164,314,625)
1110000	146201	A/Amort-Hydr-Klamath	787,860
1110000	146210	A/Amort-Oth Lic/Hydr	(21,934,561)
1110000	146230	A/Amort-LsHld Imprmt	(13,333,090)
	Attachment	5 input: Total Accumulated Amortization	(725.504.660)

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail - 2021

FERC Account	Account Number	Account Description	Category		20 Year-end Balance		ear-end	Вс	oY-EoY Average	Other		100% Transmission	PI	ant-related	Lab	or-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$	5,672,419	\$	17,347,567	\$	11,509,993				\$	11,509,993		
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$	2,237,443	\$	2,316,931	\$	2,277,187				\$	2,277,187		
	132013	Prep Ins-D&O Liability	Labor-related	\$	-	\$	-	\$	-						\$	
	132016	Prep Ins-Minority Owned Plants	Other	\$	321,928	\$	311,635	\$	316,781	\$ 316	781					
	132045	Prepaid Workers Compensation	Labor-related	\$	137,594	\$	114,760	\$	126,177						\$	126,177
	132055	Prepaid Employee Benefit Costs	Labor-related	\$	1,375,844	\$	1,632,238	\$	1,504,041						\$	1,504,041
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$	-	\$	_	\$	-				\$	-		
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$	-	\$	-	\$	-				\$	-		
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$	19,318,920	\$	20,070,575	\$	19,694,747				\$	19,694,747		
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$	12,685	\$	29,204	\$	20,944		944					
	132924	Other Prepayments - Oregon DOE Fee	Other	\$	749,600	\$	860,083	\$	804,841	\$ 804	841					
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$	667,212	\$	625,994	\$	646,603	\$ 646	603					
	132096	Prepaid RECs for RPS (WA)	Other	\$	_	\$	_	\$	-	\$	-					
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$	16,065,321	\$	7,796,707	\$	11,931,014	\$ 11,931	,014					
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale	Other	\$	7,403,557	\$	6,440,950	\$	6,922,254	\$ 6,922	254					
	132310	Prepaid Rating Agency Fees	Other	\$	46,096	\$	39,498	\$	42,797	\$ 42	797					
	132320	Prepaid Surety Bond	Other	\$	219,828	\$	-	\$	109,914	\$ 109	914					
	132548	Prepaid Cedar Springs II	Other	\$	157,284	\$	-	\$	78,642	\$ 78	642					
	132551	Prepaid Dunlap	Other	\$	207,914	\$	207,914	\$	207,914	\$ 207	914					
	132557	Prepaid GlenRock I	Other	\$	185,437	\$	185,437	\$	185,437	\$ 185	437					
	132558	Prepaid GlenRock II	Other	\$	146,102	\$	146,102	\$	146,102	\$ 146	102					
	132564	Prepaid High Plains	Other	\$	556,311	\$	556,311	\$	556,311	\$ 556	311					
	132567	Prepaid Leaning Juniper	Other	\$	282,370	\$	282,370	\$	282,370	\$ 282	370					
	132574	Prepaid McFadden Ridge	Other	\$	106,767	\$	106,767	\$	106,767	\$ 106	767					
	132577	Prepaid Rolling Hills	Other	\$	278,155	\$	278,155	\$	278,155	\$ 278	155					
	132580	Prepaid Seven Mile I	Other	\$	185,437	\$	185,437	\$	185,437	\$ 185	437					
	132581	Prepaid Seven Mile II	Other	\$	36,525	\$	36,525	\$	36,525	\$ 36	525					
	132603	Other Prepay-Ashton Plant Land	Other	\$	_	\$	-	\$	-	\$						
	132606	Other Prepay - Lease Commissions	Other	\$	-	\$	-	\$	-	\$						
	132620	Prepayments - Water Rights Lease	Other	\$	1,121,820	\$	1,133,351	\$	1,127,585	\$ 1,127	585					
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$	557,594	\$	402,423	\$	480,009	\$ 480	,009					
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$	-	\$	-	\$	-	\$						
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$	-	\$	-	\$	-	\$	-					
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$	-	\$	-	\$	-	\$	-					
	132650	Prepaid Dues	Other	\$	-	\$	-	\$	-	\$						
	132700	Prepaid Rent	Plant-related	\$	42,667	\$	42,667	\$	42,667				\$	42,667		
	132705	Prepaid Pole Contact Rental	Other	\$	324,852	\$	324,809	\$	324,830	\$ 324	.830					
	132740	Prepaid O&M - Wind	Other	\$	93,041	\$	89,949	\$	91,495	\$ 91	495					
	132755	Prepaid Aircraft Maint	Labor-related	\$	203,009	\$	100,000	\$	151,504						\$	151,504
	132825	Prepaid LGIA Transmission	Other	\$	-	\$	-	\$	-	\$						
	132831	Prepaid BPA Transmission - Wine Country	Other	\$	516,172	\$	-	\$	258,086	\$ 258	.086					
	132900	Prepayments - Other	Labor-related	\$	1,438,226	\$	1.250.603	\$	1,344,414						\$	1.344.414
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$	1,193,266	\$	1,432,437	\$	1,312,851	\$ 1.312	851					
	132903	Prep Fees-Utah Public Service Commission	Other	\$	3,110,401	\$	3,467,002	\$	3,288,702	\$ 3,288	702					
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$	361,736	S	284,329	\$	323,032		032					
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$		\$		\$	-	,					\$	-
	132910	Prepayments - Hardware & Software	Labor-related	\$	12,416,731	\$	11,130,782	\$	11,773,757						\$	11,773,757
	132926	Prepaid Royalties	Other	\$	12,110,101	S		\$		\$	_				_	11,770,707
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$	(36,877)	\$	(15,805)	\$	(26,341)	Ŧ	-		\$	(26,341)		
	132999	Prepayments - Reclass to Long-Term	Other	\$	(972,407)	\$	(2,673,148)	\$	(1,822,777)	\$ (1,822	777)		_	(20,041)		
	134000	Long-Term Prepayments - Reclass from Current	Other	\$	1,009,284	\$	2,688,952	\$	1,849,118	\$ 1,849	,					
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	S	2,439,903	\$	2,330,601	\$	2,385,252	\$ 2,385						
1000000	132304	Prepaid Interest - SERP Life Insurance	Other	6	2,400,000	\$	2,000,001	\$	2,303,232	ψ ∠,303						
	203000	Discount on Short-Term Securities	Other	Φ	1.653	9	-	\$	827	¢ ·	827					
1655000	132400	Prepaid Mining Costs	Other	\$	1,003	\$	-	\$	021	¢	021					
1000000	132400	Total Prepayments	Outof	\$	80,191,819	Ψ	81,560,111	-	80,875,965	\$ 32,477			Н.	33,498,253	\$	14,899,894

Allocator 0.000% 100.000% 29.601% 9.1879
Total Allocated to Transmission by Category \$ - \$ - \$ 9,915,724 \$ 1,368,783

PacifiCorp Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2020 and 2021

	Prior year	Current year
Hazelwood Substation	161,944	0
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	1,679,914	1,517,970

		Prior year	Current year
Total - PacifiCorp	214.47d	23,912,440	14,811,003

PacifiCorp Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

As Filed 1=Revenue credit 0=Denominator

Description	Revenue	MW	Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,731,042	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	193,107	n/a	1
Deseret RS 280	0	139.9	0
Enel Cove Deferral Fee	0	n/a	1
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	20,424	n/a	1
Obsidian Deferral	0	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	0	n/a	1
Portland General Electric	0	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	0	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,972	n/a	1
USBR Weber Basin RS 286	41,587	n/a	1
UAMPS RS 297	0	550.9	0
UMPA RS 637	0	84.8	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	290.9	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	48,599	n/a	1
Iberdrola Deferral Fee	7,189	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Additional OS Revenue Credit	193,211	n/a	1
Att 3 input: Total OS contract revenue credits	6,406,882	1,066.5	

117,883,443

Short-term revenue

Ch.	rt to	·m f	irm
Sno	rt-tei	m t	ırm

Onor-term mm	
PacifiCorp Commercial and Trading (C&T)	56,714,794
Third parties	7,117,331
Total short-term firm	63,832,125
Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	16,796,311
Third parties	37,255,007
Total short-term non-firm	54,051,318
Short term firm and non-firm	
PacifiCorp Commercial and Trading (C&T)	73,511,105
Third parties	44,372,338

Att. 3 input: Total short term-firm and non-firm revenue

PacifiCorp Attachment 14 - Cost of Capital Detail

					Prior Year												
					(month end)						Current Year	(month end)					
		Appendix A input															
		value															
	Operation	(result of operation															
Appendix A	to apply to monthly input columns at	specified in column to left on monthly															
Line	right		Description (Account)	Reference	December	January	February	March	April	Mav	June	July	August	September	October	November	December
86	13-month average	8,842,534,615	Bonds (221)	Form 1, pg 112, ln 18 c,d	8.667.150.000	8.667.150.000	8.667.150.000	8.667.150.000	8.667.150.000	8.667.150.000	8.267.150.000	9,267,150,000	9.267.150.000	9.267.150.000	9.267.150.000	8.817.150.000	8.797.150.000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, in 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
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		Other Long-Term Debt (224)	Form 1, pg 112, in 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	20,988,276	Unamortized Discount (226)	Form 1, pg 112, in 23 c,d	18.031.923	17.937.371	17,842,819	17.748.267	17.653.715	17.565.363	17.477.011	25.038.041	24,929,070	24,820,100	24.711.130	24,599,593	24,493,189
92	13-month average	39.782.153	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	37.670.714	37.383.180	37.096.206	36.808.669	36.521.131	36.258.708	35.996.285	43.377.944	43.678.490	43.507.415	43.248.882	42.941.450	42,678,915
93	13-month average	3,099,866	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, in 81 c,d	3,388,709	3.340.170	3,291,631	3.243.092	3.194.553	3,146,014	3.097.475	3.048.936	3,000,397	2,951,858	2.903.319	2,856,017	2,836,085
94	13-month average		Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	13.971	13.052	12.133	11.214	10,295	9.376	8,458	7.539	6,620	5,701	4.782	3.717	2.945
95	13-month average	0,440	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, in 61 c,d	13,371	15,032	12,133	11,214	10,233	0,370	0,430	7,558	0,020	3,701	4,702	3,717	2,843
	-	Ü	Interest on Long Term (427) and Associated Companies (430)		•	ŭ	•	•						•	•	ŭ	ŭ
97	12-month sum	405,404,301	LONG TERM ONLY	Form 1, pg 257, ln 33 i	33,540,062	33,526,525	33,516,542	33,519,806	33,523,176	33,526,004	32,876,491	33,923,186	34,646,614	34,646,033	34,654,115	33,546,664	33,499,144
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	4,541,192	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	382,087	382,086	382,089	382,089	382,089	350,775	350,775	391,997	393,575	393,882	393,954	418,968	318,911
100	12-month sum	607,365	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	47,302	74,673
101	12-month sum	9,641	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	1,611	(1,158)
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, In 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	9,573,346,279	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	9,173,498,557	9,252,088,847	9,304,908,949	9,342,793,439	9,375,944,806	9,438,618,433	9,567,914,179	9,720,849,470	9,837,275,153	9,900,645,743	9,791,505,825	9,834,113,294	9,913,344,935
114	13-month average	86,774,204	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	83,092,814	84,426,528	84,710,900	83,344,143	81,215,213	83,316,486	86,398,754	85,328,121	90,057,939	96,865,013	102,678,561	104,812,357	61,817,828
115	13-month average (enter negative)	(18,514,257)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(19,097,488)	(19,012,075)	(18,926,662)	(18,841,250)	(18,775,837)	(18,670,424)	(18,585,011)	(18,499,598)	(18,414,185)	(18,328,772)	(18,243,940)	(18,157,946)	(17,132,153)
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956

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

PacifiCorp Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment & Asset Class 345 - Accessory Electrical Equipment (At December 31, 2021)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,819,263
Bus	1,441,789
Fire Protection	1,083,497
Foundation And Substructure	2,519,792
Insulator	68,954
Lightning Arrester	278,061
Misc	1,776,854
Relay And Control	968,638
Steel Structure	274,163
Step-Up Transformer	154,580,976
Total 353.4 Class Assets	167,839,798
Wind Generation Facilities	168,492,871
34.5 kV Facilities	10,106,741
Appendix A input: Total Assets to Exclude	346,439,410

PacifiCorp Attachment 16 - Unfunded Reserves

Accounts with Unfunded Reserve Balances contributed by

customers (Dollar values in millions)

Accurated Damages (Current) - Cholla Estimate by Fuels Unfurneded 210878 22 210 16/18/18/19 15/16/1 (19.6) (10.0) (2.0)								Prior year Current Year		Projection		By Category		_,,		I otal
Control Cont			_													Transmissio related Unfunda
Column C												Transmission	Plant	Labor		Reserves
10 10 10 10 10 10 10 10										, ,						
Selection (Chiche)																
All Continues Decoming (CD) Continues (CE) Continue																
an Problem of the Belline's Transmisser Final Problem of the Bell																
Comment Comm												(5.655)			(0.232)	
A												(3.003)			(3.240)	
Common C																
Miles Mile																
The standard of Control (Charles) Control (Charles) Control ((0.446)			(17.008)	
pare a Bumbago Reaven Baix Class*** Section by Ling Park Cla		Estimate by PMP Finance										(0.440)			(1.614)	
Part Emission Recover Place (*) Estimate by Lugar (*) Estimate by Estimate (*) Estimate b														0.000	(1.014)	
1 1965 200														0.000	(255 882)	
														0.000	(255.002)	
														0.000	0.000	
Element Progress Element Pro																
Second For Continue AP(CSS) Calculation based on studies Luhrinded 11150 144 50770 904 (12.2) (12.7) Chief (15.70)																
Second Control Aff (John 1997) Control based on antabasis Unlined Second 1997 144 59770 954 (80) (81) (81) (70)																
October Company Comp																
A contract Contrac																
Ownsor for Condition Control Calculation Deaded on actuals Unfluended 1818/98 14.4 500700 004 (0.8) (0.8) (0.8) Object (0.7) ownsor for Uniformity Calculation Deaded on actuals Unfluended 1187000 17.7 30.119 44.0 (0.3) (0.2) Object Object (1.50																
Value of the Memory - Transmission Calculation Passed on actualis Unfunded 1877 14 520775 904 (1.0)		The state of the s						(411)	(4117)							
Overloon for Unbilled Reversus PP Coliculation based on exclusion Unbinned 118200 173 301119 440																
Column C																
verticely Reform - Power Supply Coloration based on actuals Linch Individed Linch Linded Linch L																
Commonwork Part P																
enterly Reserve - PP (TAD)																
Estimate by PRINE Pinance Unfunded 14001 107 5-54900 55/78/33/398 (7.0) (8.6) (8.8) (9.8) Other (1.78) PRINE Pinance Unfunded 14001 107 5-54900 55/78/33/398 (7.0) (8.6) (8.8) (8.8) Other (1.78) PRINE PINANCE Chola U.F. C																
Vill-Potent-Polsadownine Los Estimate by NIMP Finance Unfunded 14907 17 149019054702 102442.5 10.0 0.0																
## Online PARE Cholin I - CWIP Estimate based on current balance Left unded 14807 107 188891954702 182.3426.5 0.0 0.																
Control Education Number Estimate by Fuels Unfunded 12010 124 550750 904 9.2 9																
Cornect Liquated Damages (Current) - Naughton Estimate by Fuels Unfunded 210675 232 2885401/20151 515100 151501 1085 0.0 (8.5) (8.7) Other (8.72 Current Liquated Damages (Current) - Cholan Estimate by Fuels Unfunded 210678 232 120161/51510 151501 (19.8) 0.0 (8.6) Other (2.800) (2.8																
Carbon Linghate Charmages (Current) - Noughtion Estimate by Fuels Unfunded 210978 232 1515100 2515100																
Control Liquidated Damages (Current) - Choba Estimate by Fuels Unfunded 23510 232 120161/515100 151/501 (19.8) (2.9)	ccrued Liquated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232		253/151/501	(9.0)	(8.5)	(8.7)	Other				(8.727)	
Cardial-Severance Payments Calculation based on actuals Unfunded 23:190 23:2 various Follows Labor (2.6) (3.2) (2.9) Labor (2.903) municum linemitive Plant (AP) Estimate place (CO Discretion Unfunded 25:510 23:2 50:140 (1.915) (2.0) (1.9) (2.0) Labor (1.975) (1.915) (2.0) Labor (1.975) (1.915) (1.	ccrued Liquated Damages (Current) - Cholla	Estimate by Fuels	Unfunded	210678	232		151/501	(19.6)	0.0	(9.8)	Other				(9.803)	
invalid Incombre Plani (AIP) Estimate plus CEO Discretion Unfunded 23550 232 501675 232 50169 Follows Labor (2.0) (1.5) (2.0) Labor (1.75) (1.			Unfunded	235190										(2.903)	(, , , , ,	
11(1) Discretionary 1% Company Match Estimate plus CEC Discretion Unfunded 215078 232 501260 Follows Labor (2.0) (1.9) (2.0) Labor (1.975)	nnual Incentive Plan (AIP)	Estimate plus CEO Discretion									Labor					
Influence Estimate plus CEC Discretion Unfunded 235599 232 500400 Follows Labor 0.0 (2.3) (1.2) Labor (1.163)	1(K) Discretionary 1% Company Match	Estimate plus CEO Discretion						(2.0)	(1.9)	(2.0)	Labor			(1.975)		
Card Signing Bonus & Lange Bonus (Deferred Revenue) Estimate by AIP Prefunded 289540 253.99 various various various 232 (2.2) 0.0 (1.1) Other (1.11)			Unfunded	235599			Follows Labor				Labor					
Contract Liquated Damages (Non-Current) - Naughton Estimate by Mining Unfunded 289540 253.99 210675 232 (2.2) 0.0 (1.1) Other (1.11)	iti Card Signing Bonus & Usage Bonus (Deferred Revenue)							(0.0)			Other			(,	(0.007)	
CA Taxes - ER deferral (CARES Act) Calculation by Payroll Unfunded 28932 286 580500 Follows Labor (2.8) (2.8) (2.8) (2.8) (2.8) (2.8) (2.8) Labor (2.817) acadion Accrual IBEW 57 Calculation by Payroll Unfunded 248181 242 500515 Follows Labor (2.8) (2.8) (2.8) (2.8) (2.8) (2.8) Labor (2.817) acadion Accrual IBEW 59 Calculation by Payroll Unfunded 248182 242 500517 Follows Labor (2.0) (2.2) (2.1) Labor (2.1) Labor (2.096) acadion Accrual IBEW 59 Calculation by Payroll Unfunded 248183 242 500515 Follows Labor (2.4) (2.4) (2.4) (2.4) (2.4) (2.4) (2.4) (2.4) (2.4) (2.4) (2.4) (2.4) (2.4) (2.5) Labor (2.8) (2.8) (2.8) (2.8) (2.8) (2.8) Labor (2.8) (2.8) (2.8) (2.8) Labor (2.8) (2.8) Labor (2.8) (2.8) (2.8) (2.8) Labor (2.8) (2.8) (2.8) (2.8) Labor (2.8) (2.8) (2.8) Labor (2.8) (2.8) (2.8) (2.8) Labor (2.8) (2.8) Labor (2.8) (2.8) Labor (2.8) (2.8) (2.8) Labor (2.8) (2.8) Labor (2.8) (2.8) (2.8) Labor (2.8) (2.8) (2.8) Labor (2.8) Labor (2.8) Labor (2.8) (2.8) Labor (2.8) Labo															(1.119)	
According December															()	
Calculation by Payroll Unfunded 248182 242 500517 Follows Labor (2.0) (2.1)																
Inclind Accrual IBEW 659 Calculation by Payroll Unfunded 248183 242 500520 Follows Labor (2.4) (
Indicated Parameter Calculation by Payroll Unfunded 248186 242 500518 Follows Labor (0.1) (0.0) (0.1) Labor (0.050)																
Institute Calculation by Payroll Unfunded 248187 242 500518 Follows Labor (3.5.87) (3.4) (3.6) Labor (3.5.87)																
State Common Co								(411)	()							
at. Leave Accrual IBEW 67 Calculation by Payroll Unfunded 248195 242 500.15 Follows Labor (5.9) (6.2) (6.0) Labor (6.021) pplemental Pension Benefits (Retirement Allowances) Calculation by RR Unfunded 280349 228.3 501102 Follows Labor/926 (1.6) (1.6) (1.6) Other (1.57) inside - Creation For Calculation based on actuarial inside - Calculation based on a																
pplemental Pension Benefits (Retirement Allowances) Calculation by HR Unfunded 280349 228.3 501102 Follows Labor/926 (1.5) Follows Labor/926 (0.5) (0.5) (0.5) (0.5) Labor (0.502) Labor (0.502) S 158 SERP Liability Calculation based on actuarial Unfunded 280465 28.35 501105 Follows Labor/926 50.50 Follows Labor/9264(2.5) Follows Labor/9264(2.5) Follows Labor/9264(2.5) S 158 SERP Accumulated Other Comprehensive Income Calculation based on actuarial Unfunded 280465																
As 158 SERP Accumulated Other Comprehensive Income Calculation based on actuarial Unfunded Unfunded 280350 228.35 501105 Follows Labor/926 (0.5) (0.5) (0.5) (0.5) (0.5) Labor (0.502) Accum OCUpartially offseting unfunded 280465 228.35 501115 Follows Labor/9264/28.5 501105 Follo	ck Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	500515	Follows Labor	(5.9)	(6.2)	(6.0)	Labor			(6.021)		
AS 158 SERP Liability Calculation based on actuarial Unfunded 280465 228.35 50115 Follows Labor/9264/22.5 (58.1) (53.7) (55.9) Labor (55.878) ACCUM OCUpartially offseting unfunded 299107 219 554032 Follows Labor/9266 25.3 22.7 24.0 Labor 24.021 SERP liability Unfunded 280330 228.3 501160 Follows Labor/9266 (25.7) (22.0) (23.8) Labor (23.818)	upplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	501102	Follows Labor/926	(1.6)	(1.6)	(1.6)	Other				(1.573)	
State State Calculation based on actuarial Calculation bac	nsion - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	501105		(0.5)	(0.5)	(0.5)	Labor			(0.502)		
S 158 SERP Accumulated Other Comprehensive Income	S 158 SERP Liability	Calculation based on actuarial		280465	228.35	501115		(58.1)	(53.7)	(55.9)	Labor			(55.878)		
	S 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	offsetting unfunded	299107	219	554032	Follows Labor/926	25.3	22.7	24.0	Labor			24.021		
asatch Worker's Compensation Reserve Calculation based on actuarial Unfunded 280490 28.3 501160 Follows Labor(2926 (2.4) (2.2) (2.3) Labor (2.308)	AS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	501160	Follows Labor/926	(25.7)	(22.0)	(23.8)	Labor			(23.818)		
		Calculation based on actuarial	Unfunded	280490	228.3	501160	Follows Labor/926	(=)	()	(2.3)	Labor			(2.308)		
Totals (394.0) (315.7) (354.8) (6.101) 0.000 (105.175) (243.55	Totals							(394.0)	(315.7)	(354.8)		(6.101)	0.000	(105.175)	(243.553)	

(15,762,530)

Appendix A input

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

FERC Acct	Description	2021 Expense
4265000	OTHER DEDUCTIONS	84
5020000	STEAM EXPENSES	581
5060000	MISC STEAM PWR EXP	291,370
5063000	MISC STEAM JVA CR	(44,736)
5120000	MANT OF BOILR PLNT	2,097
5140000	MAINT MISC STM PLN	2,522
5350000	OPER SUPERV & ENG	60,356
5390000	MSC HYD PWR GEN EX	36,965
5480000	GENERATION EXP	17,445
5490000	MIS OTH PWR GEN EX	4,963
5530000	MNT GEN & ELEC PLT	5,685
5560000	SYS CTRL & LD DISP	3,445
5570000	OTHER EXPENSES	68,163
5600000	OPER SUPERV & ENG	51,416
5612000	LD - MONITOR & OPER	8,235
5615000	REL PLAN & STDS DEV	7,001
5660000	MISC TRANS EXPENSE	0
5680000	MNT SUPERV & ENG	7,702
5700000	MAINT STATION EQIP	979
5710000	MAINT OVHD LINES	572
5800000	OPER SUPERV & ENG	61,277
5810000	LOAD DISPATCHING	22,877
5850000	STRT LGHT-SGNL SYS	2,293
5880000	MSC DISTR EXPENSES	21,663
5900000	MAINT SUPERV & ENG	38,859
5920000	MAINT STAT EQUIP	3,733
5930000	MAINT OVHD LINES	3,251
5950000	MAINT LINE TRNSFRM	6,640
5970000	MNT OF METERS	881
5980000	MNT MISC DIST PLNT	3,305
7071000	LBR CLR - RMP	280,967
7072000	LBR CLR - PACPWR	278,469
7081000	Stores Exp CLR - RMP	18,032
7082000	Stores Exp CLR - PP	40,434
9010000	SUPRV (CUST ACCT)	16,758
9020000	METER READING EXP	1,141
9030000	CUST RCRD/COLL EXP	2,616
9031000	CUST RCRD/CUST SYS	6,539
9032000	CUST ACCTG/BILL	11,117
9033000	CUST ACCTG/COLL	50,033
9036000	CUST ACCTG/COMMON	56,785
9081000	CUST ASST EXP-GENL	1,366
9084000	DSM DIRECT	12,275
9086000	CUST SERV	12,717
9090000	INFOR/INSTRCT ADV	3,559
9200000	ADMIN & GEN SALARY	218,613
9350000	MAINT GENERAL PLNT	62
	Attachment 5 input: Total PBOP	1,701,106

Notes:

Total expense was a net debit for 2018 - 2021

Total expense was a net benefit (negative) for 2014-201

Total expense was a net benefit (negative) for 2014-2017. Amounts are net of joint-venture cutback, do not

include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge.

The increase in expense in 2021 as compared to 2020 is primarily due to changes in actuarial assumptions.

Ties to SAP company code 1000 - accounts 501153-501158. Excludes 501144 (State Situs) and 501149 (Western Coal Carrier-Other power supply actuarial costs).

2022 projection

Plant-in-service additions by month

Jan 2022	3,618,664
Feb 2022	21,109,238
Mar 2022	3,191,686
Apr 2022	36,554,752
May 2022	21,835,900
Jun 2022	17,910,319
Jul 2022	11,521,993
Aug 2022	8,124,223
Sep 2022	13,066,408
Oct 2022	39,718,606
Nov 2022	49,764,396
Dec 2022	37,653,991

Gateway plant-in-service detail (2022 projection)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions
	Other Transmission PIS		Energy Gateway							
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments A-H)
Jan 2022	3,857,101	-	(122,179)	-	(116,258)	-	-	-	-	(238,437)
Feb 2022	21,152,035	-	-	-	(42,797)	-	-	-	-	(42,797)
Mar 2022	2,840,790	-	-	-	350,896	-	-	-	-	350,896
Apr 2022	36,544,752	-	-	-	10,000	-	-	-	-	10,000
May 2022	21,825,900	-	-	-	10,000	-	-	-	-	10,000
Jun 2022	17,900,319	-	-	-	10,000	-	-	-	-	10,000
Jul 2022	11,521,993	-	-	-	-	-	-	-	-	-
Aug 2022	8,124,223	-	-	-	-	-	-	-	-	-
Sep 2022	13,066,408	-	-	-	-	-	-	-	-	-
Oct 2022	39,718,606	-	-	-	-	-	-	-	-	-
Nov 2022	49,764,396	-	-	-	-	-	-	-	-	-
Dec 2022	37,653,991	-	-	-	-	-	-	-	-	-
Total	263,970,513	-	(122,179)	-	221,841	-	-	-	-	99,662

Energy Gateway Projects (IR=NN)

2009-2021 Plant Additions including Unclassified Plant and Dec 2010 transfer of Goshen Cap

FERC BS Account: 101/106 only

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

		Energy Gateway			
Year	Мо	(EG) Transmission	Distribution	General Plant	Intangible
2008	12				-
2009	1	5,595		197	
	2			29	
	3	(5,595)	5,595	12	
	4			2	
	5			0	
	6			0	
	7			291,535	
	8		22,386	834	
	9		3,940	2,218,516	
	10		-	14,138	
	11			713,565	
	12	49,329,089	91	915,262	
2010	1			(2,661)	
	2			56,708	
	3	186,516,476	4,593	1,540,416	
	4	10,877,334	0	101,389	
	5	(353,166)		45,114	
	6	798,121	(12,163)	82,042	
	7	1,116,636	1,294	21,235	
	8	392,805	(38)	32,125	
	9	(81,062)	(2,506)	(61,826)	
	10	87,873,224	36,378	8,623,922	364,554
	11	434,391,075	(4,161)	(1,457,463)	2,700,529
	12	7,978,725	4,035	943,607	970,519
2011	1	1,570,431	150	81,575	21,651
	2	14,494,420	203	32,193	1,865,957
	3	(1,319,835)		50,543	62,917
	4	818,995	(1,946)	7,432	(16,374)
	5	(674,049)		16,323	62,501
	6	6,013,550		27,268	4,503
	7	225,621		12,962	(11,911)
	8	292,521		(146,660)	(420)
	9	2,253,449		1,664	13,507
	10	(169,598)		114,065	90,746
	11	(125,784)		86,833	(1,202)

	12	91,950	87,946	(2,115)	(15,583)
2012	1	36,175	5,451	18,068	(10,000)
2012	2	72,991	(3,199)	9,638	7,335
	3	990,797	(3,044)	0,000	7,000
	4	970,878	(0,011)		
	5	(384,813)	(90)		
	6	3,221,592	(30)	6,011	
	7	35,015	69,653	0,011	
	8	267,306	(1,446)	65,066	
	9	126,156	(1,440)	03,000	
	10	376,118			
	11			13,478	1,393
		23,435,318	2 106		1,393
2042	12	28,383,675	3,196	18,111	
2013	1	(59,287)		(66,494)	
	2	185,503		3,043	
	3	2,339,450		94,426	
	4	61,121		11,340	
	5	347,498,049		43,707	
	6	6,595,151		(21,114)	
	7	786,452		41,108	
	8	557,257		2,423	
	9	479,725		9,769	
	10	338,600		102,340	
	11	754,740		88	
	12	3,132,231		504	
2014	1	639,666	182,775	767	
	2	92,456		40	
	3	257,303		128	
	4	2,947,368		441	
	5	122,036		42	
	6	284,854	576	6	
	7	92,267		147	
	8	18,639		21	
	9	(115,737)		554	
	10	423,269		6	
	11	282,684	1,813,531	21	
	12	288,801	4,332	76,812	
2015	1	101,592	190,843	2,375	
	2	262,042	28,559	29,091	8,183
	3	56,096	31,274	4	,
	4	32,366	5,087	(3)	
+	5	331,467,191	5,086	2,201,720	
	6	1,376,123	(30,045)	52,642	
	7	879,773	5,087	11,628	
	8	823,009	(1)	10,506	
	9	789,098	('/	61,992	
	10	757,497	0	(855)	

	11	159,196		33,408	
	12	2,183,127		523	
2016	1	(1,183,636)	_	1,308,398	_
	2	970,859	_	(827,974)	_
	3	10,349,996	_	5,259	-
	4	(1,132,813)	_	683	-
	5	(66,571)	_	18,692	_
	6	223,262	_	792	-
	7	44,732	-	332	-
	8	(18,202)	-	939	-
	9	40,726	-	1,204	-
	10	(37,384)	-	90	-
	11	30,781	-	291	-
	12	24,419	-	169	-
2017	1	3,502	-	64	-
	2	15,541	-	411	-
	3	6,784	-	516	-
	4	6,293	-	280	•
	5	192	1	139	•
	6	3,386,921	-	(958)	(295)
	7	30,851	1	21	(11)
	8	25,248	1	80	1
	9	1,400	•	60	•
	10	13,169	-	66	-
	11	(167,968)	-	81	-
	12	(874,152)	-	-	-
2018	1	1,524	-	69	-
	2	1,104	-	38	-
	3	227	-	31	-
	4	663	-	31	-
	5	(173)	-	(99)	-
	6	336	-	-	-
	7	-	-	-	4,096,228
	8	261	-	-	4,247
	9	-	-	-	4,859
	10	18,694	-	-	56,559
	11	250	-	-	14,568
	12	12,608	-	-	2,605
2019	1	3,672	-	-	1,927
 	2	- - 100	-	-	2,372
-	3	5,406	-	-	(65)
	4 5	-	-	-	1,721
		-	-	-	1,852
	6 7	2 107	-	-	1,679 1,323
	8	2,187 9,334	- 67,298	-	3,142
	9	19,463	13,814	-	1,954
	9	19,403	13,014	-	1,954

	10	21,158	(3,326)	_	1,895
	11	17,734	-	_	2,594
	12	65,785	636	3,777	2,092
2020	1	18,598,954	(112)	28,363	1,413
	2	157,973	()	97	4,452
	3	166,041		1,676	,
	4	348,317	650,494	84	
	5	(154,775)	1,637		
	6	576,975	(9,679)	9,878	
	7	67,898	3,807	27,481	
	8	13,478	19,516	3,773	
	9	797,468	1,239	10,609	
	10	(570,642)	(904)	922	
	11	605,872,960	76,169	879,934	
	12	12,253,570	1,575,504	1,433,258	
2021	1	810,789	256	12,926	21,904
	2	258,664	27,753	8,553	-
	3	669,120	1,620	2,844	-
	4	(203,489)	133	5,254	-
	5	1,756,994	(16)	921	-
	6	1,908,843	244	10,556	-
	7	2,277,764	229	10,184	-
	8	(4,074,186)	(100)	443	-
	9	207,254	59	-	-
	10	632,805	176	(148,080)	-
	11	(4,101,361)	10,394	4,232,399	-
	12	(2,641,688)	3,157,328	167	-
2022	1				
	2				
	3				
	4				
	5				
	6				
	7				
	8				
	9				
	10				
	11				
	12				

) Bank from 102 to 101

Jack PG&E Agreement 3 acivity

Montlhly dep rate 0.14368%

Grand Total	Cumulative EG transmission total	EG depreciation expense	EG accumulated depreciation
5,792	5,595		
29	5,595		
12	-		
2	-		
0	-		
0	-		
291,535	-		
23,221	-		
2,222,456	-		
14,138	-		
713,565	-		
50,244,441	49,329,089	35,437.56	35,437.56
(2,661)	49,329,089	70,875.13	106,312.69
56,708	49,329,089	70,875.13	177,187.82
188,061,485	235,845,564	204,866.85	382,054.67
10,978,724	246,722,899	346,672.75	728,727.41
(308,052)	246,369,732	354,233.21	1,082,960.62
867,999	247,167,853	354,552.86	1,437,513.49
1,139,165	248,284,489	355,928.41	1,793,441.89
424,892	248,677,295	357,012.78	2,150,454.67
(145,394)	248,596,233	357,236.73	2,507,691.40
96,898,078	336,469,456	420,305.81	2,927,997.21
435,629,980	770,860,532	795,495.68	3,723,492.89
9,896,887	778,839,257	1,113,290.08	4,836,782.97
1,673,807	780,409,688	1,120,150.10	5,956,933.07
16,392,773	794,904,108	1,131,690.95	7,088,624.02
(1,206,375)	793,584,272	1,141,155.45	8,229,779.46
808,107	794,403,267	1,140,795.65	9,370,575.11
(595,225)	793,729,218	1,140,899.77	10,511,474.88
6,045,321	799,742,768	1,144,735.62	11,656,210.51
226,672	799,968,389	1,149,217.79	12,805,428.29
145,441	800,260,910	1,149,590.01	13,955,018.31
2,268,620	802,514,359	1,151,419.02	15,106,437.32
35,213	802,344,761	1,152,916.03	16,259,353.36
(40,153)	802,218,977	1,152,703.84	17,412,057.19

162,199	802,310,927	1,152,679.53	18,564,736.72
59,694	802,347,102	1,152,771.57	19,717,508.29
86,765	802,420,094	1,152,850.00	20,870,358.29
987,754	803,410,891	1,153,614.21	22,023,972.50
970,878	804,381,769	1,155,023.46	23,178,995.97
(384,902)	803,996,956	1,155,444.49	24,334,440.45
3,227,603	807,218,548	1,157,482.40	25,491,922.85
104,668	807,253,563	1,159,821.92	26,651,744.77
330,926	807,520,869	1,160,039.10	27,811,783.88
126,156	807,647,025	1,160,321.76	28,972,105.64
376,118	808,023,143	1,160,682.59	30,132,788.23
23,450,189	831,458,461	1,177,788.51	31,310,576.74
28,404,982	859,842,136	1,215,014.80	32,525,591.54
(125,781)	859,782,849	1,235,362.78	33,760,954.31
188,546	859,968,352	1,235,453.45	34,996,407.76
2,433,876	862,307,802	1,237,267.35	36,233,675.11
72,461	862,368,923	1,238,991.90	37,472,667.01
347,541,756	1,209,866,972	1,488,675.21	38,961,342.22
6,574,038	1,216,462,123	1,743,052.51	40,704,394.73
827,560	1,217,248,575	1,748,355.39	42,452,750.12
559,680	1,217,805,832	1,749,320.69	44,202,070.82
489,494		1,750,065.65	45,952,136.47
	1,218,285,557		47,702,790.00
440,940	1,218,624,157	1,750,653.53 1,751,438.98	49,454,228.98
754,828	1,219,378,897		
3,132,735	1,222,511,129	1,754,231.34	51,208,460.32
823,208	1,223,150,794	1,756,941.04	52,965,401.35
92,497	1,223,243,251	1,757,466.99	54,722,868.34
257,431	1,223,500,554	1,757,718.25	56,480,586.59
2,947,808	1,226,447,921	1,760,020.46	58,240,607.05
122,078	1,226,569,957	1,762,225.49	60,002,832.53
285,435	1,226,854,811	1,762,517.79	61,765,350.33
92,414	1,226,947,078	1,762,788.71	63,528,139.04
18,660	1,226,965,716	1,762,868.39	65,291,007.42
(115,183)	1,226,849,979	1,762,798.63	67,053,806.06
423,275	1,227,273,249	1,763,019.56	68,816,825.62
2,096,236	1,227,555,932	1,763,526.71	70,580,352.33
369,945	1,227,844,734	1,763,937.26	72,344,289.59
294,810	1,227,946,326	1,764,217.72	74,108,507.30
327,876	1,228,208,368	1,764,478.95	75,872,986.25
87,374	1,228,264,464	1,764,707.49	77,637,693.75
37,449	1,228,296,830	1,764,771.04	79,402,464.79
333,673,997	1,559,764,021	2,002,917.28	81,405,382.07
1,398,721	1,561,140,144	2,242,028.85	83,647,410.92
896,487	1,562,019,917	2,243,649.47	85,891,060.39
833,513	1,562,842,926	2,244,872.73	88,135,933.12
851,090	1,563,632,024	2,246,030.85	90,381,963.98
756,642	1,564,389,521	2,247,141.91	92,629,105.89
			·

192,604	1,564,548,717	2,247,800.46	94,876,906.35
2,183,650	1,566,731,844	2,249,483.16	97,126,389.51
124,762	1,565,548,208	2,250,201.19	99,376,590.70
142,886	1,566,519,068	2,250,048.33	101,626,639.03
10,355,255	1,576,869,063	2,258,181.13	103,884,820.16
(1,132,130)	1,575,736,251	2,264,802.67	106,149,622.83
(47,879)	1,575,669,680	2,263,941.04	108,413,563.87
224,054	1,575,892,942	2,264,053.61	110,677,617.48
45,064	1,575,937,674	2,264,246.13	112,941,863.61
(17,263)	1,575,919,472	2,264,265.19	115,206,128.80
41,929	1,575,960,198	2,264,281.37	117,470,410.17
(37,294)	1,575,922,814	2,264,283.77	119,734,693.95
31,072	1,575,953,595	2,264,279.03	121,998,972.98
24,588	1,575,978,014	2,264,318.68	124,263,291.66
3,566	1,575,981,516	2,264,338.74	126,527,630.40
15,952	1,575,997,057	2,264,352.42	128,791,982.83
7,300	1,576,003,840	2,264,368.46	131,056,351.29
6,573	1,576,010,134	2,264,377.85	133,320,729.14
331	1,576,010,325	2,264,382.51	135,585,111.66
3,385,668	1,579,397,247	2,266,815.78	137,851,927.44
30,861	1,579,428,098	2,269,271.08	140,121,198.52
25,328	1,579,453,346	2,269,311.38	142,390,509.90
1,460	1,579,454,746	2,269,330.53	144,659,840.43
13,235	1,579,467,915	2,269,340.99	146,929,181.42
(167,888)	1,579,299,946	2,269,229.79	149,198,411.21
(874,152)	1,578,425,794	2,268,481.14	151,466,892.34
1,592	1,578,425,794	2,267,854.25	
1,142			153,734,746.59
258	1,578,428,422	2,267,856.13	156,002,602.72 158,270,459.82
693	1,578,428,649	2,267,857.09 2,267,857.73	
	1,578,429,312	2,267,858.08	160,538,317.55 162,806,175.63
(272)	1,578,429,139		
	1,578,429,475	2,267,858.20	165,074,033.83
4,096,228	1,578,429,475	2,267,858.44	167,341,892.27
4,509	1,578,429,737	2,267,858.63	169,609,750.90
4,859	1,578,429,737	2,267,858.82	171,877,609.72
75,252	1,578,448,430	2,267,872.25	174,145,481.96
14,818	1,578,448,680	2,267,885.86	176,413,367.82
15,213	1,578,461,288	2,267,895.09	178,681,262.91
5,599	1,578,464,960	2,267,906.79	180,949,169.70
2,372	1,578,464,960	2,267,909.43	183,217,079.12
5,341	1,578,470,367	2,267,913.31	185,484,992.43
1,721	1,578,470,367	2,267,917.19	187,752,909.63
1,852	1,578,470,367	2,267,917.19	190,020,826.82
1,679	1,578,470,367	2,267,917.19	192,288,744.01
3,510	1,578,472,554	2,267,918.76	194,556,662.78
79,774	1,578,481,888	2,267,927.04	196,824,589.82
35,230	1,578,501,351	2,267,947.73	199,092,537.55

19,726	1,578,522,509	2,267,976.91	201,360,514.46
20,328	1,578,540,243	2,268,004.85	203,628,519.31
72,289	1,578,606,028	2,268,064.85	205,896,584.16
18,628,618	1,597,204,982	2,281,473.43	208,178,057.59
162,522	1,597,362,955	2,294,948.23	210,473,005.82
167,717	1,597,528,996	2,295,181.00	212,768,186.82
998,895	1,597,877,313	2,295,550.51	215,063,737.33
(153,138)	1,597,722,538	2,295,689.55	217,359,426.87
577,175	1,598,299,513	2,295,992.85	219,655,419.73
99,187	1,598,367,412	2,296,456.12	221,951,875.85
36,767	1,598,380,890	2,296,514.58	224,248,390.44
809,316	1,599,178,358	2,297,097.16	226,545,487.60
(570,624)	1,598,607,716	2,297,260.11	228,842,747.71
606,829,063	2,204,480,676	2,732,103.73	231,574,851.44
15,262,333	2,216,734,246	3,176,160.15	234,751,011.58
845,874	2,217,545,035	3,185,545.46	237,936,557.04
294,970	2,217,803,698	3,186,313.74	241,122,870.79
673,584	2,218,472,818	3,186,980.26	244,309,851.04
(198,103)	2,218,269,329	3,187,314.76	247,497,165.80
1,757,899	2,220,026,324	3,188,430.79	250,685,596.59
1,919,643	2,221,935,166	3,191,064.29	253,876,660.88
2,288,176	2,224,212,930	3,194,071.91	257,070,732.79
(4,073,843)	2,220,138,744	3,192,781.38	260,263,514.16
207,313	2,220,345,998	3,190,003.41	263,453,517.57
484,900	2,220,978,803	3,190,606.90	266,644,124.47
141,432	2,216,877,442	3,188,115.12	269,832,239.59
515,807	2,214,235,754	3,183,270.97	273,015,510.56
	2,214,235,754	3,181,373.21	276,196,883.77
	2,214,235,754	3,181,373.21	279,378,256.98
	2,214,235,754	3,181,373.21	282,559,630.19
	2,214,235,754	3,181,373.21	285,741,003.40
	2,214,235,754	3,181,373.21	288,922,376.61
	2,214,235,754	3,181,373.21	292,103,749.81
	2,214,235,754	3,181,373.21	295,285,123.02
	2,214,235,754	3,181,373.21	298,466,496.23
	2,214,235,754	3,181,373.21	301,647,869.44
	2,214,235,754	3,181,373.21	304,829,242.65
	2,214,235,754	3,181,373.21	308,010,615.86
	2,214,235,754	3,181,373.21	311,191,989.07

EG net plant	EG 13-month balance
49,293,651	3,791,819.31
49,222,776	
49,151,901	
235,463,509	
245,994,171	
245,286,772	
245,730,340	
246,491,048	
246,526,840	
246,088,541	
333,541,459	
767,137,039	
774,002,474	287,225,424.60
774,452,755	
787,815,484	
785,354,493	
785,032,692	
783,217,744	
788,086,558	
787,162,961	
786,305,892	
787,407,922	
786,085,408	
784,806,920	

	
783,746,191	784,113,653.19
782,629,594	
781,549,735	
781,386,918	
781,202,773	
779,662,515	
781,726,625	
780,601,818	
779,709,085	
778,674,919	
777,890,355	
800,147,884	
827,316,545	785,864,996.71
826,021,895	
824,971,944	
826,074,127	
824,896,256	
1,170,905,629	
1,175,757,728	
1,174,795,825	
1,173,603,761	
1,172,333,421	
1,170,921,367	
1,169,924,668	
1,171,302,668	1,039,140,448.77
1,170,185,393	1,000,110,110111
1,168,520,382	
1,167,019,967	
1,168,207,314	
1,166,567,124	
1,165,089,460	
1,163,418,939	
1,161,674,709	
1,159,796,173	
1,158,456,423	
1,156,975,580	
1,155,500,444	1,164,054,967.55
1,153,837,819	
1,152,335,382	
1,150,626,770	
1,148,894,365	
1,478,358,639	
1,477,492,733	
1,476,128,857	
1,474,706,993	
1,473,250,060	
1,471,760,415	
1,7/1./00.710	

1,469,671,811	
1,469,605,455	1,350,166,903.35
1,466,171,618	
1,464,892,429	
1,472,984,243	
1,469,586,628	
1,467,256,116	
1,465,215,325	
1,462,995,811	
1,460,713,343	
1,458,489,788	
1,456,188,120	
1,453,954,622	
1,451,714,722	1,463,059,093.74
1,449,453,886	1,100,000,000.11
1,447,205,074	
1,444,947,489	
1,442,689,404	
1,440,425,214	
1,441,545,319	
1,439,306,899	
1,437,062,836	
1,434,794,906	
1,432,538,733	
1,430,101,535	
1,426,958,902	1,439,903,455.38
1,424,692,571	1, 100,000, 100,00
1,422,425,819	
1,420,158,189	
1,417,890,994	
1,415,622,964	
1,413,355,442	
1,411,087,583	
1,408,819,986	
1,406,552,127	
1,404,302,948	
1,402,035,312	
1,399,780,025	1,413,360,220.17
1,397,515,791	-,,,
1,395,247,881	
1,392,985,374	
1,390,717,457	
1,388,449,540	
1,386,181,623	
1,383,915,891	
1,381,657,298	
1,379,408,814	
1,079,400,014	

1,377,161,994	
1,374,911,723	
1,372,709,444	1,386,203,296.67
1,389,026,924	
1,386,889,949	
1,384,760,809	
1,382,813,576	
1,380,363,111	
1,378,644,093	
1,376,415,536	
1,374,132,499	
1,372,632,870	
1,369,764,968	
1,972,905,825	
1,981,983,234	1,471,003,295.33
1,979,608,478	
1,976,680,828	
1,974,162,967	
1,970,772,164	
1,969,340,727	
1,968,058,505	
1,967,142,197	
1,959,875,230	
1,956,892,481	
1,954,334,678	
1,947,045,203	
1,941,220,243	1,965,162,841.14
1,938,038,870	
1,934,857,497	
1,931,676,123	
1,928,494,750	
1,925,313,377	
1,922,132,004	
1,918,950,631	
1,915,769,257	
1,912,587,884	
1,909,406,511	
1,906,225,138	
1,903,043,765	1,922,132,003.80

Inputs

Fixed	

LIA	7 mputs									
Li	ne Description, account, classification	Linked description, account, classification	Input value	Source	Location in model	Line number/ cell reference	Worksheet	Notes		
$\overline{}$	Common cost of equity	Debt Cost	9.80%	fixed	'Appendix A'I\$H\$212	Line 120	Appendix A	Fixed settlement value		
	ROE basis point adder for Energy Gateway projects	Increased ROE (basis points)	50	fixed	='Att 7 - Trans Enhance Charge'	Row 23	Att 7 - Transmission Enhancement Charge	Docket No. EL08-75-00 (10/21/2008)		
	Common pole location fixed annual revenue credit	Common pole location fixed annual revenue credit	555,768	fixed	='Att 3 - Revenue Credits'\\$E\$41	Row 41	Att 3 - Revenue Credits	Fixed settlement value and a product of PacifiCorp underbuild attachments to transmission poles or towers of 46,314 multiplied by \$12.00 per pole.		
	Cash Working Capital - 1/8 rule	Operation & Maintenance Expense	0	fixed	'Appendix A'!\$H\$98	Line 47	Appendix A	Settlement value: 1/8 now zero absent filed lead-lag study		

FERC Form No. 1 Data

FERC	Form No. 1 Data								
					FERC Form 1				
Line	Description, account, classification	Linked description, account, classification	2020 year-end balance	2021 year-end balance	reterence	Location in model	Check	Model worksheet	Notes
0	Label	Data_description	Inputs_EndYrBal_prior	Inputs_EndYrBal	Inputs_FF1_Map	Address where used	Value/reference check		
1	Total Other Taxes	FERC 408.1 - Taxes Other than Income	208,904,338	213,406,731		='ATT 2 - Other Taxes'!\$D\$45	0 At	t 2 - Other Taxes	Informational.
2	Utility Investment Tax Credit Adj Net (411.4)	FERC 411.4 - Net ITC adjustment	(2,252,575)	(1,339,178)	114.19c	='ATT 5 - Cost Support'!\$H\$159	0 At	t 5 - Cost Support	
3	Attachment 5 input: Total Accumulated Amortization	Amort of Other Utility Plant	689,402,579	725,504,660	200.21c	='Att 10 - Acc Amort of PIST\$E\$13		t 10 - Acc Amort of PIS	Change sign
4	Plant Held for Future Use (Account 105)	Electric plant held for future use	23,912,440	14,811,003	214 47d	='Att 12 - Plant Held Future Use'!\$E\$18	(0) At	t 5 - Cost Support. Att 12 - Plant held for future use	Total is informational only
5				- 1,0-2,000			151		
6	Intangible Plant In Service	FERC 303 - Misc intangible plant (BoY)	1.015.882.796	1.054.374.613	204 Eh	#'ATT 5 - Cost Support'!\$G\$39	0 4	TT 5 - Cost Support	Used as check for input value
7	Intangible Plant in Service	FERC 303 - Misc intangible plant (BOY)	1,054,374,613	1,106,474,798	204.50 204.50	#ATT 5 - Cost Support \$4335		TT 5 - Cost Support	Used as check for input value
- 8	Production Plant In Service	Total production plant (BoY)	1,054,374,613	1,100,474,798	204.5g 204.46h	='ATT 5 - Cost Support' \$G\$49		TT 5 - Cost Support	Used as check for input value
								FT 5 - Cost Support	
	Production Plant In Service	Total production plant (EoY)	12,652,732,709	13,476,057,171	204.46g	='ATT 5 - Cost Support'!\$G\$61			Used as check for input value
	Transmission Plant In Service	Total transmission plant (BoY)	6,478,620,080	7,627,712,649	204.58b	#'ATT 5 - Cost Support'!\$G\$7		FT 5 - Cost Support	Used as check for input value
	Transmission Plant In Service	Total transmission plant (EoY)	7,627,712,649	7,890,023,096	204.58g	='ATT 5 - Cost Support'I\$G\$19		FT 5 - Cost Support	Used as check for input value
12		Total distribution plant (BoY)	7,295,300,652	7,647,962,060	204.75b	='ATT 5 - Cost Support'!\$G\$23		FT 5 - Cost Support	Used as check for input value
	Distribution Plant In Service	Total distribution plant (EoY)	7,647,962,060	8,032,285,953	204.75g	='ATT 5 - Cost Support'!\$G\$35	1 A	FT 5 - Cost Support	Used as check for input value
14	General Plant In Service	Total general plant (BoY)	1,287,632,918	1,349,470,354	204.99b	='ATT 5 - Cost Support'!\$G\$44	(0) A	FT 5 - Cost Support	Used as check for input value
15	General Plant In Service	Total general plant (EoY)	1,349,470,354	1,376,963,715	204.99a	='ATT 5 - Cost Support'!\$G\$45	1 A	TT 5 - Cost Support	Used as check for input value
	Total Plant In Service	Total electric plant in service (EoY)	30,332,252,385	31,881,804,733	204 104n	='ATT 5 - Cost Support'!\$G\$68	2 A	FT 5 - Cost Support	Used as check (valid for Projection only)
17		, , , , , , , , , , , , , , , , , , , ,	30,000,000,000						, , , , , , , , , , , , , , , , , , , ,
18	Electric Plant Purchased	Electric Plant Purchased	0	0	204.101a	#'ATT 5 - Cost Support'!\$G\$64	Δ.	TT 5 - Cost Support	Used as check for input value
	Electric Plant Folicitased Electric Plant Sold	Electric plant sold	0		204.101g	#ATT 5 - Cost Support!\$G\$65		TT 5 - Cost Support	Used as check for input value
	Electric Plant Sold	Electric plant sold	0	Ü	204. 102g	# ATT 5 - Cost Support (\$G\$05	A	11 5 - Cost Support	Used as check for input value
20									
	Transmission Accumulated Depreciation	Accum Dep - Transmission	1,942,552,606	2,045,200,003		='ATT 5 - Cost Support'!\$G\$87		FT 5 - Cost Support	Used as check for input value
22	Distribution Accumulated Depreciation	Accum Dep - Distribution	3,027,035,455	3,143,599,734		='ATT 5 - Cost Support'!\$G\$103		FT 5 - Cost Support	Used as check for input value
23	Accumulated Intangible Depreciation	Amort of Other Utility Plant	689,402,579	725,504,660	200.21c	='ATT 5 - Cost Support'!\$G\$108	(1) A	FT 5 - Cost Support	Used as check for input value
24	Accumulated General Depreciation	Accum Dep - General	508,181,970	519,932,106	219.28c	='ATT 5 - Cost Support'!\$G\$113	(0) A	FT 5 - Cost Support	Used as check for input value
25								•	
26		Accum Dep - Steam production	3,728,903,605	4.062.875.656	219.20c				Component of total below
27		Accum Dep - Nuclear production	0	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	219.21c				Component of total below
28		Accum Dep - Hydro (conventional) production	474,579,810	504.616.809	219.22c				Component of total below
29			474,579,810	504,616,809	219.23c				Component of total below
		Accum Dep - Hydro (pumped storage) production	0	0					
30		Accum Dep - Other production	258,943,867	398,251,186	219.24c				Component of total below
31	Production Accumulated Depreciation		4,462,427,282	4,965,743,651	219.20 through 219.24	#'ATT 5 - Cost Support'!\$G\$129	(0) A	FT 5 - Cost Support	Used as check
32									
33	Construction Materials & Supplies	Materials and supplies - est construction (EoY)	176,943,869	203,514,526	227.5c	='ATT 5 - Cost Support'!\$H\$146	- At	t 5 - Cost Support	Materials and Supplies section
34		Materials and supplies - transmission (EoY)	1,231,929	815,425	227.8c	='ATT 5 - Cost Support'!\$H\$150		t 5 - Cost Support	Materials and Supplies section
35	Undistributed Stores Expense	FERC 163 - Undistributed stores expense	0	0	227.16c	='ATT 5 - Cost Support'I\$H\$142	- At	t 5 - Cost Support	Materials and Supplies section
36								"	The state of the s
37	Account 190 Subtotal - p234	FERC 190 - ADIT (BoY)	783.561.636	777.003.313	234 18h	='Att 1 - ADIT'ISES170	- 4	11	Used as check for input values. Asset on BS.
	Account 190 Subtotal - p234	FERC 190 - ADIT (EOY)	777.003.313	701.421.321		='Att 1a - ADIT'!\$E\$173		t 1a	Used as check for input values. Asset on BS.
	Account 190 Subtotal - p254 Account 281 Subtotal - p272	FERC 281 - ADIT (BOY)	174.829.838	152.581.995	272.17b	='Att 1 - ADIT'ISES196	- 0	4.4	Used as check for input values. Asset on BS => change sign.
				143,583,856	272.17b		- A	t ta	
40	Account 281 Subtotal - p272	FERC 281 - ADIT (EoY)	152,581,995			='Att 1a - ADIT'!\$E\$199			Used as check for input values. Liability on BS => change sign.
	Account 282 Subtotal - p274	FERC 282 - ADIT (BoY)	2,889,829,879		274.9b	='Att 1 - ADIT'!\$E\$267	- At		Used as check for input values. Liability on BS => change sign.
42	Account 282 Subtotal - p274	FERC 282 - ADIT (EoY)	2,908,481,325			='Att 1a - ADIT'!\$E\$273	(0) At		Used as check for input values. Liability on BS => change sign.
43		FERC 283 - ADIT (BoY)	297,173,549		276.19b	='Att 1 - ADIT'!\$E\$399	- At		Used as check for input values. Liability on BS => change sign.
44	Account 283 Subtotal - p276	FERC 283 - ADIT (EoY)	365,071,741	382,542,004	276.19k	='Att 1a - ADIT'!\$E\$406	- At	t 1a	Used as check for input values. Liability on BS => change sign.
45									
46	(561) Load Dispatching	FERC 561 - Load Dispatch (LD)	0	0	320.84b	='ATT 5 - Cost Support'!\$H\$263	- A1	t 5 - Cost Support	Adi to transmission O&M section
	(561.1) Load Dispatch-Reliability	FERC 561.1 - LD reliability	0	0	320.85b	='ATT 5 - Cost Support'!\$H\$264	- At	t 5 - Cost Support	Adi to transmission O&M section
	(561.2) Load Dispatch-Monitor and Operate Transmission System	FERC 561.2 - LD monitor operate	7.719.651	6.922.647		#ATT 5 - Cost Support'ISH\$265		t 5 - Cost Support	Adi to transmission O&M section
	(561.3) Load Dispatch-Monitor and Operate Hansinssion System	FERC 561.3 - LD service scheduling	,,,15,031	0,522,047	320.87b	#ATT 5 - Cost Support*(\$H\$266		t 5 - Cost Support	Adj to transmission O&M section
			1.198.333	998.544				t 5 - Cost Support	Adj to transmission O&M section
	(561.4) Scheduling, System Control and Dispatch Services	FERC 561.4 - Sched, sys control, dispatch				#ATT 5 - Cost Support*!\$H\$267			
51	(561.5) Reliability, Planning and Standards Development	FERC 561.5 - Reliability, plan, standards	2,375,511	2,388,711	320.89b	='ATT 5 - Cost Support'!\$H\$268		t 5 - Cost Support	Adj to transmission O&M section
52	Less: Account 565	FERC 565 - Transmission by others	141,188,225	159,058,497	320.96b	='ATT 5 - Cost Support'!\$H\$271	- At	t 5 - Cost Support	Adj to transmission O&M section
53									
	Transmission O&M	Total Transmission Expenses	210,891,669	232,301,840		='ATT 5 - Cost Support'!\$H\$260		t 5 - Cost Support	Adj to transmission O&M section
55	Property Insurance Account 924	FERC 924 - Property Insurance	4,494,291	4,207,600	320.185b	='ATT 5 - Cost Support'!\$i\$216	- At	t 5 - Cost Support	Adj to A&G expense section
56		FERC 928 - Regulatory Commission Expenses	25,986,830	26,427,417		='Appendix A'!\$H\$122	- A	opendix A	Line 61
57	Less General Advertising Exp Account 930.1	FERC 930.1 - General Advertising Expenses	14,951		320.191b	#'Appendix A'!\$H\$123	- A	opendix A	Line 62
58		Total A&G Expenses	275,277,135	170.669.671	320.197b	"Appendix A'!\$H\$118		opendix A	Line 57
59			46.992.581	58.013.199			- //	t 5 - Cost Support	Depreciation Expense section
	Amortization of limited term electric plant (404)	Amort - Intangible, Itd term (FERC 404)	46,992,581			#ATT 5 - Cost Support*!\$H\$306			
60	Amortization of other electric plant (405)	Amort exp - Intangible (FERC 405)	0		336.1e	='ATT 5 - Cost Support'!\$H\$307		t 5 - Cost Support	Depreciation Expense section
61		Dep exp - Transmission (FERC 403)	116,134,858		336.7b	='ATT 5 - Cost Support'!\$H\$296		t 5 - Cost Support	Depreciation Expense section
62		Dep exp - Transmission, Itd term (FERC 404)	0		336.7d	='ATT 5 - Cost Support'I\$H\$297		t 5 - Cost Support	Depreciation Expense section
63	Depreciation expense (403)	Dep exp - General (FERC 403)	45,107,563	47,034,116	336.10b	='ATT 5 - Cost Support'!\$H\$301	- At	t 5 - Cost Support	Depreciation Expense section
64	Amortization of limited term electric plant (404)	Dep exp - General, ltd term (FERC 404)	711,435	591,957	336.10d	='ATT 5 - Cost Support' \$H\$302	- At	t 5 - Cost Support	Depreciation Expense section
	Transmission Wages Expense	Transmisison wages and salaries	27,994,491	29.153.152	354.21b	='Appendix A'!\$H\$12	- A	nendix A	Line 1
	Total Wages Expense	Total O&M salaries	367,294,560	359.153.337	354.28b	"Appendix A'!\$H\$14		opendix A	Line 2
	Less A&G Wages Expense	A&G wages and salaries	43.815.481	41.806.504	354.200 354.27h	='Appendix A'!\$H\$15	1	opendix A	Line 3
6/	LESS MORE WAGES EXPENSE	word wages alle salaties	43,815,481	41,806,504	JJ4.2/0	= Appendix A :4rt3 10	- A	уреник А	Lile 3

Data from Company records (Manual Input

	om company records (mandar input)					
Line	Description, account, classification	Model worksheet input	Prior year values	Current year values	Source	Notes
-0			2020	2021		
1	Facility Credits under Section 30.9	Att 5 - Cost Support, Line 166 "Facility Credits under Section 30.9 of the OATT"	0		Company records	
2	Interest on Network Upgrade Balance	Att 5 - Cost Support, Line 168 "Interest on Network Upgrade Facilities"	4,932,710		Company Records: Sum of SAP GL 585914 (Interest Expense - Transmission Deposits (third party) and 385914 (ESM).	
3	Network Upgrade Balance	Att 5 - Cost Support, Line 50 "Network Upgrade Balance"	147,761,488		Company Records: Sum of SAP GL accounts #285461 (Transm Interconnection Deposits - w/ third Party) and #285460 (Transm interconnetion Deposits ESM).	
4	Federal income tax rate	Attachment A, Line 128 *FIT = Federal Income Tax Rate*	21.00%		PacifiCorp tax rate assumptions - 2021	
5	State income tax rate	Attachment A, Line 129 "SIT = State Income Tax Rate or Composite"	4.54%	4.54%	PacifiCorp tax rate assumptions - 2021	
6	Percent of federal income tax deductible for state purposes	Attachment A, Line 130	0.00%	0.00%	PacifiCorp tax rate assumptions - 2021	
7	Rent from Electric Property - Transmission Related	Attachment 3, Line 1 "Rent from Electric Property - Transmission Related "	3,509,342	3,461,106	Company Records: Sum of SAP GL accounts #301863 and #301872 (PC 1192).	Fiber Optic Leases
8	WECC phase shifting fee (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	0	588,884	Company Records: component of 2021 FERC Form No.1, page 300.21b	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include the WECC phase shifting fees for a reduction of loop flows on transmission
9	Gen Interconnect and TSR study revenues(Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	854,804		2021 FERC Form No.1, page 300.21b footnote	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include as a revenue credit on Attachment 3 of the Formula the reimbursements
10	WY Service territory fixed cost recovery fee (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	24,180	14,823	2021 FERC Form No.1, page 300.21b footnote (GL 301955)	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include a portion of the service territory fixed cost recovery fee received from a

11	Adjustment to exclude the write-offs that were booked to Account 573	Att 5 - Cost Support, Line 53 "Transmission O&M adjustment"	(122,888)	(89,622)		Based on the Resolution of Preliminary Challenges to the 2013 Annual Update, PacifiCorp agreed to exclude the write-offs that were booked to FERC Account 573 from the
12	Transmission imbalance penalty refunds in FERC 566	Att 5 - Cost Support, Line 53 "Transmission O&M adjustment"	0		Company Records: Sum of SAP GL 505962 & 505964 (FERC 566).	Based on the Resolution of Preliminary Challenges to 2013 Annual Update. PacifiCorp agreed to exclude the expenses associated with the refunds for transmission imbalance penalties booked to FERC Account 566 from the transmission ATRR.
13	C&T (ESM) cost portion of Studies in FERC 561.6 and 561.7	Att 5 - Cost Support, Line 53 "Transmission O&M adjustment"	(127,537)			Exclude C&T's (ESM) expenses for studies from O&M. Third party's expenses for studies are offset in revenue credits; ESM's expense portion needs to be excluded from O&M.
14	EIM: Capital Cost of upgrade of substation and power plant meters to 5-min memory capability.	Attachment 15 - GSU and Associated Equipment, "Wind Generation Facilities adjustment"	738,458	738,458	Company Records: FERC Account 353 details	During the stakeholder process in PacifiCorp's EIM filing in Docket No. ER14-1578, PacifiCorp agreed to remove the EIM-related capital costs for substation and power plant meter upgrades to five-minute memory capability booked to FERC Account 353 from its
15	EIM: Transmission allocation of General (FERC accounts 391 and 397) and Intangible (FERC account 303) assets attributable to ESM participation in EIM and excluded from ATRR.	Attachment 15 - GSU and Associated Equipment, "Wind Generation Facilities adjustment"	123,264	120,807		Transmission allocation of general and intangible assets (acquisition value times labor allocator) attributable to ESM participation in EIM ad excluded from ATRR. FERC accounts 303, 391, and 397.
16	Interconnection Customer Interconnection Facilities (ICIFs).	Attachment 15 - GSU and Associated Equipment, "Wind Generation Facilities adjustment"	181,490,604	167,633,606	Company Records: Capital assets details	Exclude transmission facilities from Transmission Plant in-Service as these charges are directly assigned to non-transmission customers.

FERC Form 1 Data Consolidation

ID	Data_description	ff1_page	ff1_line	ff1_col	ff1_map	column_name	2019	2020	2021
1	FERC 408.1 - Taxes Other than Income	114	14	с	114.14c	Total Current Year to Date Balance for Quarter/Year	199,137,026	208,904,338	213,406,731
2	FERC 411.4 - Net ITC adjustment	114	19	с	114.19c	Total Current Year to Date Balance for Quarter/Year	(2,738,724)	(2,252,575)	(1,339,178)
3	Amort of Other Utility Plant	200	21	с	200.21c	Total Company for the Current Year/Quarter Ended	652,942,422	689,402,579	725,504,660
4	FERC 303 - Misc intangible plant (BoY)	204	5	b	204.5b	Balance Beginning of Year	970,432,021	1,015,882,796	1,054,374,613
5	FERC 303 - Misc intangible plant (EoY)	204	5	g	204.5g	Balance at End of Year	1,015,882,796	1,054,374,613	1,106,474,798
6	Total production plant (BoY)	204	46	b	204.46b	Balance Beginning of Year	12,454,178,185	12,370,876,824	12,652,732,709
7	Total production plant (EoY)	204	46	g	204.46g	Balance at End of Year	12,370,876,824	12,652,732,709	13,476,057,171
8	Total transmission plant (BoY)	204	58	b	204.58b	Balance Beginning of Year	6,353,044,980	6,478,620,080	7,627,712,649
9	Total transmission plant (EoY)	204	58	g	204.58g	Balance at End of Year	6,478,620,080	7,627,712,649	7,890,023,096
10	Total distribution plant (BoY)	204	75	b	204.75b	Balance Beginning of Year	7,017,942,816	7,295,300,652	7,647,962,060
11	Total distribution plant (EoY)	204	75	g	204.75g	Balance at End of Year	7,295,300,652	7,647,962,060	8,032,285,953
12	Total general plant (BoY)	204	99	b	204.99b	Balance Beginning of Year	1,274,442,961	1,287,632,918	1,349,470,354
13	Total general plant (EoY)	204	99	g	204.99g	Balance at End of Year	1,287,632,918	1,349,470,354	1,376,963,715
14	Electric Plant Purchased	204	101	g	204.101g	Balance Beginning of Year	-00	-00	-00
15	Electric plant sold	204	102	g	204.102g	Balance at End of Year	-00	-00	-00
16	Total electric plant in service (BoY)	204	104	b	204.104b	Balance at End of Year	28,070,040,963	28,448,313,270	30,332,252,385
17	Total electric plant in service (EoY)	204	104	g	204.104g	Balance at End of Year	28,448,313,270	30,332,252,385	31,881,804,733
18	Electric plant held for future use	214	47	d	214.47d	Balance at End of Year	25,890,060	23,912,440	14,811,003
19	Accum Dep - Steam production	219	20	С	219.20c	Electric Plant in Service	3,749,690,656	3,728,903,605	4,062,875,656
20	Accum Dep - Nuclear production	219	21	С	219.21c	Electric Plant in Service	-00	-00	-00
21	Accum Dep - Hydro (conventional) production	219	22	С	219.22c	Electric Plant in Service	450,261,661	474,579,810	504,616,809
22	Accum Dep - Hydro (pumped storage) production	219	23	С	219.23c	Electric Plant in Service	-00	-00	-00

23	Accum Dep - Other production	219	24	С	219.24c	Electric Plant in Service	531,443,175	258,943,867	398,251,18
24	Accum Dep - Transmission	219	25	С	219.25c	Electric Plant in Service	1,863,152,997	1,942,552,606	2,045,200,00
25	Accum Dep - Distribution	219	26	С	219.26c	Electric Plant in Service	2,925,945,711	3,027,035,455	3,143,599,73
26	Accum Dep - General	219	28	С	219.28c	Electric Plant in Service	493,756,072	508,181,970	519,932,10
27	Accum Dep - Total	219	29	С	219.29c	Electric Plant in Service	10,014,250,272	9,940,197,313	10,674,475,49
28	Materials and supplies - est construction (EoY)	227	5	С	227.5c	Balance End of Year	162,913,741	176,943,869	203,514,52
29	Materials and supplies - transmission (EoY)	227	8	С	227.8c	Balance End of Year	852,235	1,231,929	815,42
30	FERC 163 - Undistributed stores expense	227	16	С	227.16c	Balance End of Year	-00	-00	-(
31 F	FERC 190 - ADIT (BoY)	234	18	b	234.18b	begin yr bal	824,459,612	783,561,636	777,003,3
	FERC 190 - ADIT (EoY)	234	18		234.18c	yr end bal	783,561,636	777,003,313	701,421,3
	FERC 281 - ADIT (BoY)	272	17		272.17b	bgn yr bal	180,339,430	174,829,838	152,581,9
	FERC 281 - ADIT (EoY)	272	17	k	272.17k	end yr bal	174,829,838	152,581,995	143,583,8
	FERC 282 - ADIT (BoY)	274	9	b	274.9b	bgn yr bal	2,910,580,066	2,889,829,879	2,908,481,3
	FERC 282 - ADIT (EoY)	274		k	274.9k	end yr bal	2,889,829,879	2,908,481,325	3,054,144,0
	FERC 283 - ADIT (BoY)	276	19	b	276.19b	bgn yr bal	285,789,510	297,173,549	365,071,7
	FERC 283 - ADIT (EoY)	276	19		276.19k	end yr bal	297,173,549	365,071,741	382,542,0
	FERC 561 - Load Dispatch (LD)	320	84		320.84b	crnt yr amt	-00	-00	
	FERC 561.1 - LD reliability	320	85		320.85b	crnt_yr_amt	-00	-00	
	FERC 561.2 - LD monitor operate	320	86		320.86b	crnt_yr_amt	7,813,567	7,719,651	6,922,
	FERC 561.3 - LD service scheduling	320	87		320.87b	crnt yr amt	-00	-00	
	FERC 561.4 - Sched, sys control, dispatch	320	88		320.88b	crnt yr amt	1,250,888	1,198,333	998,
	FERC 561.5 - Reliability, plan, standards	320	89		320.89b	crnt_yr_amt	1,962,101	2,375,511	2,388,
	FERC 561.8 - Reliability, plan, standards services	320	92		320.92b	crnt_yr_amt	8,800,994	4,780,276	5,672,
46	FERC 565 - Transmission by others	320	96	h	320.96b	crnt_yr_amt	145,825,268	141,188,225	159,058,
	Total Transmission Expenses	320	112		320.112b	crnt_yr_amt	218,366,626	210,891,669	232,301,
	FERC 924 - Property Insurance	320	185		320.185b	crnt yr amt	4,737,084	4,494,291	4,207,
	FERC 928 - Regulatory Commission Expenses	320	189	-	320.189b	crnt yr amt	25,605,836	25,986,830	26,427,
	FERC 930.1 - General Advertising Expenses	320	191		320.191b	crnt yr amt	55,028	14,951	8,
	Total A&G Expenses	320	197		320.197b	crnt yr amt	115,628,648	275,277,135	170,669,
	Industry association dues	335		b	335.1b	Amount	1,376,461	1,318,681	1,577,
	Amort - Intangible, ltd term (FERC 404)	336	1	d	336.1d	Amortization of Limited Term Electric Plant (Account 404)	48,671,914	46,992,581	58,013,
54	Amort exp - Intangible (FERC 405)	336	1	е	336.1e	Amortization of Other Electric Plant (Acc 405)	-00	-00	
55 [Dep exp - Transmission (FERC 403)	336	7	b	336.7b	Depreciation Expense (Account 403)	112,507,659	116,134,858	134,616,
56 [Dep exp - Transmission, Itd term (FERC 404)	336	7	d	336.7d	Amortization of Limited Term Electric Plant (Account 404)	-00	-00	

57	Dep exp - General (FERC 403)	336	10	b	336.10b	Depreciation Expense (Account 403)	42,404,362	45,107,563	47,034,116
58	Dep exp - General, ltd term (FERC 404)	336	10	d	336.10d	Amortization of Limited Term Electric Plant (Account 404)	706,273	711,435	591,957
59	Transmisison wages and salaries	354	21	b	354.21b	Direct Payroll Distribution	26,859,544	27,994,491	29,153,152
60	A&G wages and salaries	354	27	b	354.27b	Direct Payroll Distribution	42,795,683	43,815,481	41,806,504
61	Total O&M salaries	354	28	b	354.28b	Direct Payroll Distribution	362,000,992	367,294,560	359,153,337

				2021 True-up
Shad	ed cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data True-up
Alloc	ators			
	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		354.21b	29,153,152
2	Total Wages Expense		354.28b	359,153,337
3	Less A&G Wages Expense		354.27b	41,806,504
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	317,346,833
5	Wages & Salary Allocator		(Line 1 / Line 4)	9.1865%
	Plant Allocation Factors			
6	Electric Plant in Service	(Note M)	Attachment 5	31,242,730,613
_	A	AL	Au 1	40.000.705.000
7 8	Accumulated Depreciation (Total Electric Plant)	(Note M) (Note N)	Attachment 5	10,308,795,383
9	Accumulated Amortization Total Accumulated Depreciation	(Note N)	Attachment 5 (Line 7 + 8)	707,453,619 11,016,249,002
			,	
10	Net Plant		(Line 6 - Line 9)	20,226,481,611
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	7,980,747,289
12	Gross Plant Allocator		(Line 11 / Line 6)	25.5443%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	5,869,003,644
14	Net Plant Allocator		(Line 13 / Line 10)	29.0164%
Plant	Calculations			
Territ	Calculations			
15	Plant In Service Transmission Plant In Service	(Note M)	Attachment 5	7,756,261,485
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	7,730,201,463
17	Total Transmission Plant	(Notes A d 1)	(Line 15 + Line 16)	7,756,261,485
18	General Plant	(Note N)	Attachment 5	1,363,217,035
19	Intangible Plant	(Note N)	Attachment 5	1,080,424,706
20	Total General and Intangible Plant	((Line 18 + Line 19)	2,443,641,740
21	Wage & Salary Allocator		(Line 5)	9.1865%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	224,485,804
23	Land Held for Future Use	(Notes B & L)	Attachment 5	1,598,942
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	7,982,346,232

				2021 True-up
Shade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data True-up
	Accumulated Depreciation and Amortization			
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	1,999,529,24
26	Accumulated General Depreciation	(Note N)	Attachment 5	514,057,03
27	Accumulated Amortization	(Note N)	(Line 8)	707,453,61
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,221,510,65
29 30	Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 5) (Line 28 * Line 29)	9.1865 112,214,40
			,	
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	2,111,743,64
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	5,870,602,58
ijus	tments To Rate Base			
	Accumulated Deferred Income Taxes		A11. 1	(=== 400 ==
33	ADIT net of FASB 106 and 109 Excess or Deficient ADIT Balance		Attachment 1A Attachment 1B	(795,129,75
acc	Excess of Deficient ADTI Balance		Attachment 16	(356,992,66
	CWIP for Incentive Transmission Projects			
34	CWIP Balances for Current Rate Year	(Note O)	Attachment 6	
	ITC Adjustment			
35	IRC 46(f)1 adjustment		Attachment 5	(8,03
	Unfunded Reserves			
36	Unfunded Reserves		Attachment 16	(14,622,16
	Prepayments			
37	Prepayments	(Note K & N)	Attachment 11	11,088,78
	Abandoned Plant			
38	Unamortized Abandoned Plant	(Note O)		
	Materials and Supplies			
39	Undistributed Stores Expense	(Note N)	Attachment 5	
40	Wage & Salary Allocator		(Line 5)	9.1865
41	Total Undistributed Stores Expense Allocated to Transmission	(Al-4- Al)	(Line 39 * Line 40)	400,000,40
42 43	Construction Materials & Supplies Wage & Salary Allocator	(Note N)	Attachment 5 (Line 5)	190,229,19 9.1865
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	17,475,45
45	Transmission Materials & Supplies	(Note N)	Attachment 5	1,023,67
46	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	18,499,13
	Cash Working Capital			
47	Operation & Maintenance Expense		(Line 75)	80,052,40
48	1/8th Rule	(Note S)	Zero	0.0
49	Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)	
	Network Upgrade Balance			
50	Network Upgrade Balance	(Note N)	Attachment 5	(147,863,81
51	Total Adjustment to Rate Base		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,285,028,51
			(1) 00 (1) (7)	
52	Rate Base		(Line 32 + Line 51)	4,585,574,07

2021 True-up
021 Form 1 data True-up
Trao ap
232,161,8
10,309,9
159,058,4
62,793,
170,669,
4,207,
26,427,4
8,0
860,9
139,165,
9.186
12,784,
3,399,
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3,399,
4,207,
,,201,
4,207,0
25.54
1,074,
80,052,
00,032,
134,616,
47.626.
58,013,
105,639,
9.18
9,704,
144,320,
47,281,
-

(Line 84)

47,281,609

85 Total Taxes Other than Income Taxes

				2021 True-up
haded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data True-up
eturn \	Capitalization Calculations			
	Long-Term Debt			
86	Account 221 Bonds		Attachment 14	8,842,534,6
87	Less Account 222 Reacquired Bonds		Attachment 14	-,,,-
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14	
89	Account 224 Other Long-term Debt		Attachment 14	
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	8,842,534,6
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	20,988,2
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	39,782,1
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	3,099,8
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	8,4
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	8,778,672,7
	Long Term Debt Cost			
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	405,404,3
98	Less Hedging Expense	(Note R)	Attachment 14	
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	4,541,
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	607,3
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	9,6
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14	
103	Total Long Term Debt Cost		Sum Lines 97 through 102	410,543,2
104	Preferred Stock and Dividend		Allerbarrand	0.007
105	Account 204 Preferred Stock Issued		Attachment 14	2,397,6
106	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14	
107	Account 207 Premium on Preferred Stock		Attachment 14	
108	Account 207-208 Other Paid-In Capital (preferred) Less Account 213 Discount on Capital Stock (preferred)		Attachment 14 Attachment 14	
109	Less Account 213 Discount on Capital Stock (preferred) Less Account 214 Capital Stock Expense (preferred)		Attachment 14 Attachment 14	
110	Total Preferred Stock		Sum Lines 104 through 109	2,397,6
111	Preferred Dividend		Attachment 14 (Enter positive)	161,9
	Common Stock			
112	Proprietary Capital		Attachment 14	9,573,346,2
113	Less: Total Preferred Stock		(Line 110)	2,397,6
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Farnings		Attachment 14	86 774 3

Attachment 14

Attachment 14

Sum Lines 112 through 115

86,774,204

(18,514,257)

9,502,688,732

114

115

116

Less: Account 219

Total Common Stock

Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings

					2021 True-up
haded	cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data True-up
					Trae up
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.19
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.01
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.79
		Long Term Debt Cost = Long Term Debt Cost /			
20	Debt Cost	Net Proceeds Long Term Debt Preferred Stock cost = Preferred Dividends /		(Line 103 / Line 96)	4.689
21	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	6.75
22	Common Cost	Common Stock	(Note H)	Fixed	9.809
23	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.259
24	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
25	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.08%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.3304%
127 <u>I</u>	nvestment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	336,141,214
	ite Income Taxes				
128	ncome Tax Rates FIT = Federal Income Tax Rate		(Note G)		21.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deduct		Per state tax code	0.00%
131	Т	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT	* FIT * p)} =		24.587%
132	T / (1-T)				32.602%
133	TC Adjustment Amortized Investment Tax Credit - Transmission Related			Attachment 5	(388,582
134	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(515,269
135 I 135b	ncome Tax Component = Excess or Deficient ADIT Amortization	(T/1-T) * Investment Return * (1-(WCI	_TD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))] Attachment 1B	75,894,794 (19,896,011
	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortizat	ion Adiustment * 1 / (1-T)	Line 135b * 1 / (1-T)	(26,382,594
135c	Grossed up Excess of Deficient ADIT Amortization		,	,	` , ,

				2021 True-up
haded	l cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data True-up
				·
evenu	e Requirement			
	Summary			
137	Net Property, Plant & Equipment		(Line 32)	5,870,602,58
138	Total Adjustment to Rate Base		(Line 51)	(1,285,028,5
139	Rate Base		(Line 52)	4,585,574,0
140	Total Transmission O&M		(Line 75)	80,052,
141	Total Transmission Depreciation & Amortization		(Line 83)	144,320,9
142	Taxes Other than Income		(Line 85)	47,281,
143	Investment Return		(Line 127)	336,141,
144	Income Taxes		(Line 136)	48,996,
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	656,793,0
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
146	Transmission Plant In Service		(Line 15)	7,756,261,
147	Excluded Transmission Facilities	(Note J)	Attachment 15	346,439,
148	Included Transmission Facilities	(11010 0)	(Line 146 - Line 147)	7,409,822,
			· · · · · · · · · · · · · · · · · · ·	
149	Inclusion Ratio		(Line 148 / Line 146)	95.
150	Gross Revenue Requirement		(Line 145)	656,793,
51	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	627,456,
	Revenue Credits		40.1	400.000
152	Revenue Credits		Attachment 3	133,378,1
153	Net Revenue Requirement		(Line 151 - Line 152)	494,078,7
	Net Plant Carrying Charge			
154	Gross Revenue Requirement		(Line 150)	656,793,
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	5,756,732,
156	Net Plant Carrying Charge		(Line 154 / Line 155)	11.40
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	9.07
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.38
	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
	Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	271,654,
159	Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes		(Line 150 - Line 143 - Line 144) Attachment 4	,,
159 160				416,630,
159 160 161	Increased Return and Taxes		Attachment 4	416,630 688,285
59 60 61 62	Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE		Attachment 4 (Line 159 + Line 160)	416,630 688,285 5,756,732
59 60 61 62 63	Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant		Attachment 4 (Line 159 + Line 160) (Line 17 - Line 25 + Line 34)	416,630 688,285 5,756,732 11.95
159 160 161 162 163 164	Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement		Attachment 4 (Line 159 + Line 160) (Line 17 - Line 25 + Line 34) (Line 161 / Line 162) (Line 161 - Line 76) / Line 162 (Line 153)	416,630, 688,285, 5,756,732, 11.95
159 160 161 162 163 164 165	Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement Facility Credits under Section 30.9 of the OATT		Attachment 4 (Line 159 + Line 160) (Line 17 - Line 25 + Line 34) (Line 161 / Line 162) (Line 161 - Line 76) / Line 162 (Line 153) Attachment 5	416,630, 688,285, 5,756,732, 11,95 9.61 494,078,
59 60 61 62 63 64 65 66	Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement		Attachment 4 (Line 159 + Line 160) (Line 17 - Line 25 + Line 34) (Line 161 / Line 162) (Line 161 - Line 76) / Line 162 (Line 153)	416,630, 688,285, 5,756,732, 11,95 9.61
159 160 161 162 163 164 165 166 167	Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement Facility Credits under Section 30.9 of the OATT Transmission Incentive Credit Interest on Network Upgrade Facilities		Attachment 4 (Line 159 + Line 160) (Line 17 - Line 25 + Line 34) (Line 161 / Line 162) (Line 161 - Line 76) / Line 162 (Line 153) Attachment 5	416,630 688,285 5,756,732 11,95 9,61 494,078
159 160 161 162 163 164	Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement Facility Credits under Section 30.9 of the OATT Transmission Incentive Credit		Attachment 4 (Line 159 + Line 160) (Line 17 - Line 25 + Line 34) (Line 161 / Line 162) (Line 161 - Line 76) / Line 162 (Line 153) Attachment 5 Attachment 7	271,654, 416,630, 688,285, 5,756,732, 11,95 9,61 494,078, 5,375, 4,690, 504,144,
159 160 161 162 163 164 165 166 167 168	Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement Facility Credits under Section 30.9 of the OATT Transmission Incentive Credit Interest on Network Upgrade Facilities Net Zonal Revenue Requirement Network Service Rate		Attachment 4 (Line 159 + Line 160) (Line 17 - Line 25 + Line 34) (Line 161 / Line 162) (Line 161 - Line 76) / Line 162 (Line 153) Attachment 5 Attachment 7 Attachment 5 (Line 165 + 166 + 167 + 168)	416,630, 688,285, 5,756,732, 11,95 9,61 494,078, 5,375, 4,690, 504,144,
159 160 161 162 163 164 165 166 167 168	Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement Facility Credits under Section 30.9 of the OATT Transmission Incentive Credit Interest on Network Upgrade Facilities Net Zonal Revenue Requirement	(Note I)	Attachment 4 (Line 159 + Line 160) (Line 17 - Line 25 + Line 34) (Line 161 / Line 162) (Line 161 - Line 76) / Line 162 (Line 153) Attachment 5 Attachment 7 Attachment 5	416,630, 688,285, 5,756,732, 11.95 9.61 494,078, 5,375, 4,690,

(Line 171)

35,009

Network Service Rate (\$/MW-year)

2021 True-up

Shaded cells are inputs	Notos	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data
	Notes	Reference (FERC Form 1 felerence, attachment, or instruction)	True-up

Note:

- 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 not
- (b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at least sixty (60) days prior to making any filing described in (a) with the Commission; and
- (c) Filing of the lead-lag study in (a) above, but not any subsequent filing affecting or relating to PacifiCorp's cash working capital allowance as permitted in subsection (a) above, may be a single issue FPA
- T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544
5	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,309,902
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,309,902
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,400,427
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.715944
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.05966
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01377
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00275
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00197
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.17
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.08

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	\$627,456,925
	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	\$6,262,922 \$127,115,237 \$133,378,159
5	Interest on Network Upgrades	Attachment 5	\$4,690,561
6	Transmission Incentive Credit	Attachment 7	\$5,375,322
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$504,144,648
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,400
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$35.009006
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.917417
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.673250
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.134650
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.096179
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$8.42
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.01

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

			(Gas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	
2	ADIT-281	Sch. 281 Below	(152,581,995)	(152,581,995)	0	0	0	
3	ADIT-283	Sch. 283 Below	(364,979,817)	(356,345,908)	0	(8,507,535)	(126,374)	
4	ADIT-190	Sch. 190 Below	833,392,628	804,724,812	165,361	0	28,502,455	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,405,067,983)	(1,528,660,219)	(767,419,511)	10,099,852	(119,088,105)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A		_	100.0000%	29.0164%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		_	(767,419,511)	2,930,617	(10,940,061)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)				A	Attachment 1a input>	(775,428,955

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

Schedule ADIT-190

Schedule Al	NT-190	В	c	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Be	nefits						
287180	505.450 Accrued Payroll Taxes	5,921,455	0	0	0	5,921,455	Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obliqation.
287300	920.182 LTIP - non current	5,719,086	0	0	0	5,719,086	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200 Deferred Comp. Accrual - Cash Basis	2,021,585	0	0	0	2,021,585	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500 Severance Accrual - Cash Basis	642,883	0	0	0	642,883	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300 Pension/Retirement Accrual - Cash Basis	392,183	392,183	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
							Accruals recorded for book purposes for unused vacation and sick leave due to employees in future
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	7,251,426	0	0	0	7,251,426	periods or upon termination.
287373	910.580 Wasatch workers comp reserve	588.016	0	0	0	588 016	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920,150 FAS 112 Book Reserve - Post Employee Benefits	6,314,483	0	0	0	6,314,483	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
							Accrued post-retirement liabilityies pursuant to FASB Statement No. 106 for Western Coal Carriers, a
							third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to
287447 287460	720.830 Western Coal Carr Ret Med Accrual 720.800 FAS 158 Pension Liability	2,340,890 21,722,235	21,722,235	0	0	2,340,890	the Hunter plant. Total unfunded pension liability as required under FAS 158.
287460	720.800 FAS 158 Pension Liability 720.820 FAS 158 SERP Liability	14.277.015	14.277.015	0	0	0	Total unfunded pension liability as required under FAS 158. Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Deri		14,211,013	14,211,013	U	0		Total Supplemental Executive Retirement Flam (SERF) obligations, as required by FAS 136.
1740 100 2011	1441700.						Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
287336	730.120 FAS 133 Derivatives - Book Unrealized	4,206,646	4,206,646	0	0	0	financial instruments be valued at FMV for book purposes.
							Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen
287249 Regulatory L	415.839 NonCurr Liab - Frozen MTM	13,152,939	13,152,939	0	0	0	derivative.
Regulatory L	adulties:						Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates
287051	705.340 RL Income Tax Deferral - CA	1,314,783	1,314,783	0	0	0	for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Idaho customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced
287052	705.341 RL Income Tax Deferral - ID	58,420	58,420	0	0	0	the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates
287053	705.342 RL Income Tax Deferral - OR	3.022.944	3,022,944	0	0	0	for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
207033	100.042 TE III.OHIC TAX DEIGHAI - OT	0,022,344	0,022,344				Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates
							for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287055	705.344 RL Income Tax Deferral - WA	2,298,082	2,298,082	0	0	0	reduced the federal income tax rate from 35% to 21%.
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	661.064	661.064	0	0		Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
207001	705.346 RL - Plotected PP&E EDIT ATTORIZATION - CA	001,004	001,004	U	J U	U	Regulatory liability established to record the deferral of protected property related EDIT amortization
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	1,634,632	1,634,632	0	0	0	for return to Idaho customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT amortization
287064	705.349 RL - Protected PP&E EDIT Amortization - UT	17,065,239	17,065,239	0	0	0	for return to Utah customers pursuant to regulatory order.
287065	705.350 RL - Protected PP&E EDIT Amortization - WA	3,924,768	3,924,768	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT amortization
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	8,912,729	8,912,729	0	0	0	for return to Wyoming customers pursuant to regulatory order.
							Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
287111	705.287 RL - Protected PP&E EDIT - CA	8.442.608	8.442.608	0	0	0	as a result of the Tax Cuts and Jobs Act, which reduced the lederal income tax rate from 55% to 21%.
207.11		3,1.2,000	5,1.12,000	·			I=

					Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded
287112 705.288 RL - Protected PP&E EDIT - ID	21,413,484	21,413,484	0		a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%
287113 705.289 RL - Protected PP&E EDIT - OR	93,999,686	93,999,686	0		Regulatory liability established to defer Oregon's portion of protected property related EDIT records as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 0 21%.
LOTTIO TOOLEGE THE FROM LEGIT ON					Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287114 705.290 RL - Protected PP&E EDIT - WA	23,003,360	23,003,360	0	(0 35% to 21%. Regulatory liability established to defer Wyoming's portion of protected property related EDIT
287115 705.291 RL - Protected PP&E EDIT - WY	53,333,824	53,333,824	0		recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
					Regulatory liability established to defer Utah's portion of protected property related EDIT recorded a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%
287116 705.292 RL - Protected PP&E EDIT - UT	165,384,067	165,384,067	0	(0 Regulatory liability established to defer California's portion of non-protected property related EDIT
287121 705.294 RL - Non Protected PP&E EDIT- CA	723,151	723,151	0		recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
					Regulatory liability established to defer Idaho's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287122 705.295 RL - Non Protected PP&E EDIT- ID	194,245	194,245	0	(0 35% to 21%. Regulatory liability established to defer Washington's portion of non-protected property related EDI
287124 705.296 RL - Non Protected PP&E EDIT- WA	6,444,284	6,444,284	0		recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income lax rate from 0 35% to 21%.
					Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287125 705.297 RL - Non Protected PP&E EDIT- WY 287176 705.412 RL - Cholla Decommissioning - OR	13,062,075 2,257,941	13,062,075 2,257,941	0	(0 35% to 21%. Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177 705.413 RL - Cholla Decommissioning - UT	5,026,684	5,026,684	0	i i	 Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287184 705.605 RL OR Clean Fuels Program	608 482	608 482	0		Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entit to be used to fund programs that benefit Oregon customers.
20101 100.000 N.C ON Oldain dollar logicalii	000,402	000,462	0	(A regulatory liability with respect to the excess deferred income taxes associated with the effects of
287188 100.121 RL Income Tax Property Flowthru	(62,227,765)	(62.227.765)	0		flow through from PP&E book/tax differences and other deferred items that do not have current or provision impacts.
				,	Regulatory liability established to account for the deferral of protected property-related EDIT for PM
287190 100.122 RL Income Tax Property Flowthru - PMI	1,071,308	1,071,308	0	(O portion of Bridger Coal Company fixed assets A regulatory liability established with respect to the excess deferred income taxes associated with the second company fixed assets.
					non-property accumulated deferred income taxes allocable to California resulting from the change
287191 705.280 RL Non-Property EDIT - CA	190,782	190,782	0	(0 the income tax rate. A regulatory liability established with respect to the excess deferred income taxes associated with the state of the excess deferred income taxes associated with the state of the excess deferred income taxes associated with the excess deferred income taxes.
					non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the
287192 705.281 RL Non-Property EDIT - ID	23,575	23,575	0		 income tax rate. A regulatory liability established with respect to the excess deferred income taxes associated with the statement of the excess deferred income taxes associated with the excess deferred income taxes.
287195 705 284 RI Non-Property FDIT - WA	326,187	326.187			non-property accumulated deferred income taxes allocable to Washington resulting from the change
287195 705.284 RL Non-Property EDIT - WA	320,187	326,187	U		0 in the income tax rate. A regulatory liability established with respect to the excess deferred income taxes associated with the state of the excess deferred income taxes associated with the state of the excess deferred income taxes associated with the excess deferred income taxes.
287196 705.285 RL Non-Property EDIT - WY	459.649	459.649	0		non-property accumulated deferred income taxes allocable to Wyoming resulting from the change 0 the income tax rate.
287198 320.279 RL FAS 158 Post-Retirement	2.662.212	2,662,212	0	(A regulatory liability used to track future revenue associated with recoverable post-retirement welfar 0 expenses.
					A regulatory liability with respect to the Washington decoupling mechanism.
287200 705.267 RL WA Decoupling Mechanism	493,787	493,787	0		0
					Regulatory Liability established to record difference between the approved accelerated depreciation the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all un
287206 415.710 RL - WA Accelerated Depreciation	12,847,564	12,847,564	0	(0 at the Jim Bridger Plant and Colstrip Unit 4. Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA)
287209 705.266 RL - Energy Savings Assistance (ESA) - CA	184 253	184 253			collections from California offset by ESA program expenditures incurred) in a regulatory liability
287209 705.266 RL - Energy Savings Assistance (ESA) - CA	184,253	184,253	0		balancing account for California. Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to
					implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287212 705.245 RL - OR Direct Access 5 Yr Opt out	1,971,636	1,971,636	0	(0 Regulatory liability established as a balancing account for a pass-through benefit to Idaho custome
287213 425.381 RL - BPA Balance Act - ID	331,664	331,664	0	(from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying 0 customers receive a credit to their bill.
					This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this
287225 605.103 ARO/Regulatory Difference - Trojan - WA	7,769	7,769	0		o contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore
287227 705.531 RL UT Solar Feed-in Tariff - NC 287230 705.521 RL WY Def NPC - Noncurrent	4,841,255 144,235	4,841,255 144,235	0		Regulatory liability established to record UT solar Feed in Tariff. Regulatory liability established to record WV Def NPC.
287230 705.521 RL WY Def NPC - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent	6,036,640	6,036,640	0		Regulatory liability established to record WY Def NPC. Regulatory liability established to record WA Def NPC.
287233 705.515 RL OR Def NPC - Noncurrent	3 568 090	3.568.090			Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon or pursuant to an energy cost adjustment mechanism.
	0,000,000	0,000,000			This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance inste
287235 705.711 RL CA Def NPC - Noncurrent	207,029	207,029	0	(0 of a debit balance, or vice versa.
207227 705 755 DI Navaurant Backs Other	173 514	173 514			This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of the regulatory assets result in a credit balance instead of the regulatory assets result in a credit balance instead of the regulatory assets result in a credit balance instead of the regulatory assets result in a credit balance instead.
287237 705.755 RL - Noncurrent Reclass-Other	110,011	110,011	0	(0 of a debit balance, or vice versa. Regulatory liability established to record noncurrent portion of reg liability for purchase of California
287238 705.420 RL - CA GHG Allowance Revenue	1,255,621	1,255,621	0	(0 greenhouse gas pollution emission allowances . Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered
287253 705.400 Reg Liab - OR Injuries & Damages Reserve	2,947,914	2,947,914			excess of insurance claims incurred.
287257 705.453 Reg Liab - ID Property Insurance Reserve	246 666	246 666	0		Regulatory liability used to record the Idaho allocation of storm-related property damage recovered 0 excess of insurance claims incurred.
287258 705.454 Reg Liab - UT Property Insurance Reserve	618,034	618,034	0		Regulatory liability used to record the Utah allocation of storm-related property damage recovered in
287259 705.455 RL - Property Insurance Reserve - WY	182 821	182 821	0		Regulatory liability used to record the Wyoming allocation of storm-related property damage 0 recovered in excess of insurance claims incurred.
287262 100.100 RL ITC	216,878	216,878	0		0 Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268 415.706 RL - 50% Bonus Tax Depreciation - WY	79,333	79,333	0		Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation
201200 10.100 NE - 0070 DOING TEX DEPTEOREDIT - 11 1	79,333	13,333	U		· •

						Desired to the first part of t
						Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by
287271 705.336 RL - Sale of RECs - UT	407,714	407,714	0	0	0	the Company.
287272 705 337 RI - Sale of RECs - WY	46.788	46.788				Regulatory Liability established to track the difference between REC revenue included in rates and
287272 705.337 RL - Sale of RECs - WY	46,788	46,788	0	C		Wyoming's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included in rates and
287274 705.261 RL - Sale of RECs - OR	31,065	31,065	0	C		Oregon's allocation of the actual REC revenue received by the Company.
						Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287284 610.147 Reg Liability-Other - Balance Reclass	1,775,948	1,775,948 916 940	0		0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287299 705.265 RL - OR Energy Conservation Charge	916,940	916,940				Regulatory liability established to consolidate small inactive Oregon specific regulatory balances,
287304 610.146 OR Reg Asset/Liab Cons	(110,107)	(110,107)	0	C	0	which are then amortized into book income per approved rate order or tariff.
287312 105.402 ARO Reg Liabilities	23.158.861	23.158.861				Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retiremen
287312 105.402 ARO Reg Liabilities	23,158,861	23,158,861	0	C C		obligations. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers
						from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying
287316 715.720 Reg Liability - BPA Balancing Account - WA	78,080	78,080	0	0		customers receive a credit to their bill.
287374 100.105 Income Tax WA Flow-through	1.394.941	1.394.941	0		0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
201014 100.100 Income Tax WAT low-inough	1,001,011	1,001,011				Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389 610.145 RL- DSM Balance	960,769	960,769	0	0	0	
287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	149 487	149 487	0			Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
201410 100.241 KE-Alientative Rate for Energy Program - CARE - CA	145,407	149,407			0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing
						future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,291,592	1,291,592	0	C		excess of those approved for recovery by regulatory authorities.
287445 610.142 RL - UT Home Energy LifeLine	437.540	437.540	0	0		Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
	,510	,010				Regulatory liability established to record revenues received from customers which are then granted to
287453 610.143 RL - WA Low Energy Program	(441,017)	(441,017)	0	0	0 0	qualifying low income recipients through bill credits.
						Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287473 705.270 RL - Blue Sky Program OR	576,854	576,854	0	C	0	certificates.
• •						Regulatory liability established to record revenues received from customers participating in the
287474 705.271 RL - Blue Sky Program WA	144 619	144 619				company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
267474 705.271 RL - Blue Sky Ploglam WA	144,013	144,019				Regulatory liability established to record revenues received from customers participating in the
						company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287475 705.272 RL - Blue Sky Program CA	59,397	59,397	0	C		certificates.
						Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287476 705.273 RL - Blue Sky Program UT	1,752,102	1,752,102	0	C	0	certificates.
						Regulatory liability established to record revenues received from customers participating in the
287477 705.274 RL - Blue Sky Program ID	30,111	30,111			0	company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
201411 103.214 RE - Bide Sky Flogram ib	30,111	30,111				Regulatory liability established to record revenues received from customers participating in the
						company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287478 705.275 RL - Blue Sky Program WY	188,821	188,821	0	0		certificates.
287486 415.926 RL - Depreciation Decrease - OR	1,951,039	1,951,039	0		0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				to the implementation of new rates on sandary 1, 2011.
287280 DTA State Charitable Contribution Limit	163,970 67,160,666	163,970 67,160,666	0	9		Charitable contribution carryforward for state income tax purposes.
287437 DTA Net Operating Loss Carryforward-State	67,100,000	67,100,000	U	· ·	U U	State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA Federal Detriment of State NOL	(14,138,174)	(14,138,174)	0	0	0	carryforward.
287371 DTA 930.100 Oregon BETC Credits	902,107	902,107	0	C		Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain	653,588 146,441	653,588 146,441	0			Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494 DTA Idaho ITC Carryforward	17,327,170	17,327,170	0	C		Idaho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward	260,437	260,437	0	0		Colorado state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward Loss Contingencies	271,106	271,106	0	C	0	California state income tax credit carryforward.
287341 910.530 Injuries & Damages Accrual - Cash Basis	63,013,313	63,013,313	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
						Insurance reserve established to accrue an estimate of the potential insurance receipts related to
287970 415.815 Insurance Reserve	(28,336,057)	(28,336,057)	0	0	0 0	claims for injuries & damages expense.
Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability	64,400,058	64,400,058	0		0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:	2.,.22,500	2.,.22,000				
207245 040 020 Paplined Cill Trading Con	43 521				40.501	Deferred tax account for difference between recognized vs. realized gains in compensation plan
287215 910.936 Realized G/L Trading Sec	43,521	0	0	C	43,521	investments. Regulatory liability used to record the California allocation of storm-related property damage recovered
287754 705.450 Reg Liability - Property Insurance Reserve - CA	115,912	115,912	0	0	0	in excess of insurance claims incurred.
		,,				Valuation allowance against state income tax credits that may not be realized before they expire.
287100 Valuation Allowance for State Credit DTA	(12,145,909)	(12,145,909)	0	C	0	Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath
						Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287179 910.535 Klamath Settlement Obligation	8,113,578	8,113,578	0	C	0 0	
					0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
207191 205 201 Inventory Records Challe Unit 4	1 504 200	1 504 200		'	U	
287181 205.201 Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308				Liability account established to record liquidated damages payable to Peabody Coal due the
287181 205.201 Inventory Reserve - Cholla Unit 4 287182 505.105 Liquidated Damages - Cholla Unit 4	1,501,308 4,820,466	1,501,308 4,820,466	0) c	0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020.
287182 505.105 Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	0	0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholae Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC
	, , , , , , , , , , , , , , , , , , , ,	1,001,000	0	0	0 0	announced closure of Cholla Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287182 505.105 Liquidated Damages - Cholia Unit 4 287183 425.160 Lease Liability (Operating Lease)	4,820,466 2,673,016	4,820,466 2,673,016	0	o c	0 0	announced closure of Chola Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accruced liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the
287182 505.105 Liquidated Damages - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt	4,820,466 2,673,016 (40,763)	4,820,466 2,673,016 (40,763)	0	0	0 0	announced dosure of Chola Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287182 505.105 Liquidated Damages - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other	4,820,466 2,673,016 (40,763) 350,057	4,820,466 2,673,016 (40,763) 350,057	0	C	0 0 0 0 0 0	announced closure of Chola Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287182 505.105 Liquidated Damages - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt	4,820,466 2,673,016 (40,763)	4,820,466 2,673,016 (40,763)	000000000000000000000000000000000000000		0 0 0 0 0 0 0 0 0 0	announced closure of Chola Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Accrued final reclamation expenditures for the Trapper mine.
287182 505.105 Liquidated Damages - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287211 910.245 Contra Receivable Joint Owners	4,820,466 2,673,016 (40,763) 350,057 70,462	4,820,466 2,673,016 (40,763) 350,057 70,462	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	C C C C C C C C C C C C C C C C C C C	0 0 0 0 0 0 0 0 0 0	announced closure of Chola Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners.

287240 605.301 Environmental Liability - Regulation	14.385.921	14.385.921	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
	,,,				-	Non-regulated environmental remediation costs required at various abandoned/closed mines and
287241 605.302 Environmental Liability- Non Regulation	581,428	581,428	0	0	0	other work sites.
287270 Valuation Allowance for DTA	(515,607)	(515,607)	0	0	0	Valuation allowance against items that may not be realized before they expire.
						Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab	272,073	272,073	0	0	0	enhancement.
						Accrued liability used to signing bonuses from credit card providers that are deferred until such time
						as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the
287297 505.155 Deferred Revenue	3,457	3,457	0	0	0	credits.
						The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of
287298 205.210 ERC Impairment Reserve	501,567	501,567	0	0		emission reduction credit.
287321 100.100 ITC	814,433	814,433	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
						Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over
287337 715.105 MCI F.O.G. Wire Lease	137,426	137,426	0	0	0	the annual service agreement period.
						Accrued liability for refundable cash deposits received from customers who wish to reserve
						transmission line services. These deposits are fully refundable. The deposits are recognized as
287338 415.110 Transmission Service Deposit	165,361	0	165,361	0	0	income when the service contract is fulfilled.
						Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340 220.100 Bad Debts Allowance - Cash Basis	4,598,991	4,598,991	0	0	0	
287354 505.150 Miscellaneous Current & Accrued Liability	638,793	638,793	0	0		Miscellaneous accrued liabilities related to PacifiCorp.
287370 425.215 Unearned Joint Use Pole Contract Revenue	735,742	735,742	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
						Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391 425.320 N Umpqua Settlement Agreement	5,526,104	5,526,104	0	0	0	enhancement.
						Accrued liability associated with the acceptance of the Bear River FERC license for various settlement
287392 425.120 Bear River Settlement Agreement	4,112,909	4,112,909	0	0	0	obligations.
				_		Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be
287393 425.110 Tenant Lease Allowances	22,911	22,911	0	0		amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	449,676	449,676	0	0		Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417 605.710 Reverse Accrued Final Reclamation	655,590	655,590	0	0		Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430 505.125 Accrued Royalties	3,530,502	3,530,502	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
				_		Deferred tax account represents the difference between book income capitalized to inventory and
287482 205.025 Fuel Cost Adjustment	1,653,301	1,653,301	0	0	0	taxable income from Bridger coal.
287807 Non-curr def fed tax cor ben of int	295,790	295,790	0	0		Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	(10,285)	(10,285)	0	0		Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int	63,946	63,946	0	0		Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	(2,221)	(2,221)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding	(4)	(4)	0	0	0	
Subtotal - p234	777,003,313	745,994,607	165,361	0	30,843,345	
Less FASB 109 Above if not separately removed	(58,730,205)	(58,730,205)	0	0	0	
Less FASB 106 Above if not separately removed	2,340,890	0	0	0	2,340,890	
Total	833,392,628	804,724,812	165,361	0	28,502,455	

Instructions for Account 190:

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

- 2. ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to 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 Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(152,581,995)	(152,581,995)	0	0	0	Depreciation on pollution control facilities.
Rounding	0	0	0	0	0	
Subtotal - p275	(152,581,995)	(152,581,995)	0	0	0	
Less FASB 109 Above if not separately removed	0	0	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(152.581.995)	(152.581.995)	0	0	0	

Instructions for Account 281:

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

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

PacifiCorp

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

Schedule ADIT-282

A	В	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282		Relateu	Relateu	Relateu	Kelateu	Justinication
287605 105.147 §1031 Exchange	(111,999)	(111,999)	0	0		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind exchange."

19.00 19.0							Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
## 19 American Process 19 19 19 19 19 19 19	287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,267,298)	(4,267,298)	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing
1970 1971	287766				0	0	0 of specific hydro generation facilities.
100.000 100.000 100.00000 100.0000 100.0000 100.0000 100.0000 100.0000 100.00000		105.403 ARO Removal Costs			0	0	Regulatory liability related to removal costs.
1970 1970	287605	105.142 Avoided Costs	201,983,790	201,983,790	0	0	
1909 1909	287704	105 1/3 Rasis Intangible Difference	(928 644)	0	0	(928 644)	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related
1809 1964				2.889.388.103	0	(320,044)	Book-tax difference for book depreciation.
1970 10 10 10 10 10 10 10	287605		14,527,147	14,527,147	0	0	Book-tax difference related to land sales.
1975 1975							Book-tax basis difference related to test energy revenues which are received/earned for power
1999 1999					0	0	o produced by generating plants during the construction period and sold or used by the utility.
185.00 1	287605	105.137 Capitalized Depreciation			0	0	
100 10 10 10 10 10 10 1	20/005	105.100 Capitalized labor and benefit costs	25,050,104	25,050,104	U	U	
1.000 1.00	287605	105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1.565.135	0	0	0
1970 19.11 Control Barraton Harmonic Hands from 19.11 19.11		Direct Assignment: Transmission Fixed Assets	0	771,672,111	(771,672,111)	0	PowerTax Report #257: Transmission Book Allocation Group.
2015 2015		Direct Assignment: Intangible Fixed Assets	0	32,883,039	0	0	
1970 10.11 Convert cashing bears Act Centers 1970	287605	Direct Assignment: General Fixed Assets	0	114,761,204	0	0	(114,761,204) PowerTax Report #257: General Book Allocation Group.
2005 15.5 Contract shallow flower country devotable for records any pool of the country of	207605	405 452 Contract Link Str. Dagie Adj. Chahalia	(57.074)	(57.074)	0	0	
1873 1874 Contract Inhalts Descript of Figure Annales 1874 187	20/005	105.153 Contract Liability Basis Adj - Crienalis	(57,074)	(57,074)	U	U	
1970 10 11 10 10 10 10 10							Large insorting accounting accoun
2006 15 15 15	287605	105.151 Contract Liability Basis Adi - Eagle Mountain	(117,740)	(117,740)	0	0	o l
200 105 15 Coat of Recross 105 15	287605	105.130 Contribution in Aid of Construction	300,447,999	300,447,999	0	0	Book-tax basis difference related to contributions in aid of construction.
278.64 150 170 1							Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
Politicity will be part of contracted of a capital project and control control of control project and control con							book purposes and are deductible for income tax purposes in the year paid and incurred.
2007-22 14 0.00 CWP Receive 2 290 139 2 290 130 0 0 0 0 0 0 0 0 0 0	287605	105.175 Cost of Removal	(228,434,159)	(228,434,159)	0	0	Design will are a system or usely of the first state of the first stat
2,200.18 2,200.18 2,200.18 0 0 0 0 0 0 0 0 0							facilities, mining operations and corporate operations) for book purposes. Projects with less than 5%
2002 16.505 CMP Reserve 2.991.15 2.296.15 CMP Reserve 2.991.15 2.296.15 CMP Reserve 2.991.15 CMP RE							activity within the prior 6-month period are deemed inactive. Those inactive projects with easitalized
2,200.15 2,200.15 2,200.15 2,200.15 2,200.15 0 0 0 0 0 0 0 0 0							costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is
15.17 Effects of Relevanistra - Trend Assess Feed only - PMS 10.255.775 10.215.775 10.	287224	145.030 CWIP Reserve	2,290,138	2,290,138	0	0	0 established, CWIP Reserve.
267605 106.141							Book-tax basis difference related to the Allowance for Funds Used During Construction, which
105.11 Det AFAIDC CHEST AFOIDC							
Defended as sourced with the protected properly-related accessed and accessed and the protected properly-related accessed and accessed accessed and accessed accessed and accessed and accessed and accessed and accessed accessed and accessed and accessed and accessed accessed and accessed accessed and accesse	207605	105 141 Dobt AFUDC	(192 760 241)	(192 760 241)	0	0	
106.117 Effects of Retemators - Fixed Assets Fed only - PMI 10.285.978 0.285.978	207003	103.141 Debt AFODC	(103,700,341)	(103,700,341)	U	U	
Accounting adjustment to second the amount of deferred tax expense associate have been previously been paged by captionine at last set all phale than been previously been provided by captionines at last set all phale than been been associated with fined associated	207607	106 117 Effects of Patemaking Fixed Assets Fed only DMI	(3 285 076)	(3 285 076)	0	0	balances for PMI's portion of Bridger Coal Company's fixed assets.
Part	207007	100.117 Ellects of Naterilaking - Fixed Assets Fed Only - Fixe	(0,200,310)	(0,200,310)	•	·	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that
287005 105.15 Effects of Ratemaking - Freed Assets Flowthrough (47,942,814) (47,942,814) 0 0 norme as compared to lock procurs.							have been previously been paid by customers at a tax rate higher than the current tax rate and are
## 27705 105.15 ERcts of Ratemaking - Fixed Assets Fronthrough							probable of being refunded as the temporary book-tax differences reverse and the amount of tax
27/05 105.115 Effects of Ratemating - Fased Assets Equations 427-942-914 0 0 0							benefits associated with fixed assets that have previously been flowed through to customers and are
287695 105.19 Equity AFUDC (121.923.733) (121.923.733) 0 0							probable of recovery as the temporary book-tax differences reverse and result in higher taxable
28705 105.19 Equity AFUDC (121.923.733) 0.0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287605	105.115 Effects of Ratemaking - Fixed Assets Flowthrough	(47,942,614)	(47,942,614)	0	0	
287005 105.139 Equity AFUDC (121.923.733) (121.923.733) 0 0 0 0 0 0 0 0 0							book-tax basis difference related to the Allowance for Funds observed unling Constitution, which consists of a debt and equity component. Fruity is not capitalizable or deductible for income tax
105.196							purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
Part Corp. App. Part Corp. December	287605	105.139 Equity AFUDC	(121,923,733)	(121,923,733)	0	0	0 interest on debt.
287005 105.125 Tax Despreciation (8.010452779) (0.01067479) 0 0 0 0 0 0 0 0 0							PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287605 105.152 Tax Flood Asset (Salth Cost 105.152 Tax Flood Asset (Salth Cost 105.152 Tax Algorithm To account for the disposition of capital assets 287605 105.152 Flood Assets - State Modifications 19.538.031 0 19.53		425.310 Hydro Relicensing Obligation			0	0	
Tax adjustment to account for the difference between federal and expectation of the difference between federal and expectation of the difference between federal and expectation of primary investigating from statistic at have not addorable and primary for income tax functions of the primary of the pri					0	0	
287005 105.128 Face Assets - State Modifications 19.538.031 0 19.538.031 0 of many ir resulting from states that have not adopted browners, desperation, and the state of the properties of the pr	287605	105.152 Tax Fixed Asset Gain/Loss	(92,042,835)	(92,042,835)	0	U	
287605 105.148 Mine Safety Sec. 179E Election (306.514)	287605	105 129 Fixed Assets - State Modifications	19 536 031	0	0	19.536.031	
287605 105.148 Mine Safety Sec. 179 Election (306.514) (.,,.	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible i
286605 105.136 PR&FIN.48 Balances (383.923) (383.923) 0 0 0 0 regregate upon audit by the internal Revenue Code Section 174.					0	0	0 the period paid and incurred for income tax purposes.
28605 105.136 PP&F FN 48 Balances (883.923) (383.923) 0 0 0 of reversed upon add by the Internal Revenue Code Section 174 developed software which are deduction 17,719.946 0 0 These costs are capitalized for book pursue which are deduction in the period paid and incurred for income tax normalization rules. 18,057 0 0 0 These costs are capitalized for book pursue which are deduction of the General Fixed Assets 180.057 0 0 0 0 0 0 0 0 0	287929	105.460 Non-ARO Removal Costs	(253,754,340)	(253,754,340)	0	0	Regulatory liability related to removal costs.
Book-lax difference for eligible costs under Internal Revenue Code Section 174 developed software which are deductible in the period paid and incurred for incurred the period paid and incurred for incurred that the period paid incurred for incurred that the period paid and paid incurred for incurred that the period paid and paid incurred for incurred that the period paid and paid incurred for incurred that the period paid and paid incurred for incurred that the period paid and paid incurred for incurred that the period paid and paid incurred for incurred that the period for incurred that the period paid incurred for incurred that the	000005	405 400 BB05 FIN 40 B-1	(202.022)	(202.022)	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be
287605 320.210 R & E - Sec.174 Deduction (7,719,946) (7,719,946) (7,719,946) 0 0 0 These costs are applicable for the period paid and incurred for incurred from the second sequence of the period paid and incurred for incurred from the second sequence of the cumulative GAAP reflects monthly depreciation expense, by finance sequence incurred in the period gain and incurred for incurred from the sease of the sequence sequence incurred in the period gain and incurred for incurred incurred in the period gain and incurred for incurred incurred incurred in the period gain and incurred for incurred	286605	105.136 PP&E FIN 48 Balances	(303,923)	(303,923)	U	U	Peor to upon audit by the Internal Revenue Service.
287605 320.210 R & E - Sec.174 Deduction (7,719,946) (developed enthurse which are deductible in the period hald and incurred for income tay numbers
Regulatory asset established to account for the cumulative GAAP to FERC Imm depression depression properties monthly depression expense, by finance lease agreetles monthly depression properties over the term of the lease vs. FERC where monthly depression expense is der lease payment less capacities agreed lease payment less and sat basis for the solar arrays needs to be reduced by one-half of the solar arrays needs to be reduced to the solar arrays needs to be reduced	287605	320.210 R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	These costs are capitalized for book purposes.
286914 415.525 RA - Lease Depreciation - Timing Difference (241,671) (241,671) 0 0 0 Pacificorp installed solar arrays. The projects are qualified for the 30% solar inv (ITC) the tax basis of the solar arrays needs to be reduced by one-half of the solar arrays of th							Regulatory asset established to account for the cumulative GAAP to FERC timing difference in
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets (281,955) (281,955) 0 0 0 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line
287605 105.110 Reclass to \$1031 & 1033 Exchange Normalization Adj - Transmission 4,087,239 0 4,087,239 0 105.131 Reclass to Pollution Control Facilities Depreciation 15.540 Reimbursements which depending the benefit of the relocation in the benefit of the general public may or many a few for the pendid nor may not a second to the pendid nor may not a few for may not a few for the pendid nor may not a few for may not a few							over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the
PacifiCorp installed solar arrays. The projects are qualified for the 30% solar involved process.	206044	415 525 PA Loggo Depreciation Timing Difference	(241.674)	(241.674)	•	0	lease payment less accrued lease interest.
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets (281,955) (281,955) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	286914	415.525 RA - Lease Depreciation - Hming Difference	(241,671)	(241,0/1)	U	U	PacifiCorn installed solar arrays. The projects are qualified for the 30% solar investment toy credit
287605 105.160 Reclass to \$1031 & 1033 Exchange Normalization Adj - General Fixed Assets 180,057 0 0 0 180,057 Reclass to separately state the exclusion of ADIT from \$1031 & 1033 Exchange Normalization rules. 287605 105.160 Reclass to \$1031 & 1033 Exchange Normalization Adj - Transmission 4,087,239 0 180,057 0 0 0 180,057 0 0 1							(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore
287605 105.160 Reclass to \$1031 & 1033 Exchange Normalization Adj - General Fixed Assets 180,057 0 0 0 180,057 Income tax normalization rules Reclass to separately state the exclusion of ADIT from \$1031 & 1033 Exchange 287605 105.160 Reclass to \$1031 & 1033 Exchange Normalization Adj - Transmission 4,087,239 0 4,087,239 0 0 180,057 Income tax normalization rules 180,0							creating basis differences between book basis and tax basis for the solar arrays.
287605 105.160 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets 180.057 0 0 0 180.057 Income tax normalization rules.	287605	100.110 RA- Solar ITC Basis Adj Fixed Assets	(281,955)	(281,955)	0	0	0 '
Reclass to §1031 & 103 Exchange Normalization Adj - Transmission 4,087,239 0 4,087,239 0 0 income tax normalization rules. Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission 4,087,239 0 4,087,239 0 income tax normalization rules. Reclass to Pollution Control Facilities Depreciation from FERC account 2 281. Book-tax basis difference related to relocation reimbursements, which depending the benefit of the relocation is for the benefit of the general public may or may not depreciable for income tax purposes. 287605 105.140 Reimbursements 23,192.964 23,192.964 0 0 0 depreciable for income tax purposes. 287605 105.122 Repairs Deduction (456.564.700) (456.564.700) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	007005	405 400 Builton to 04004 0 4000 Funton and Name III at 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.160 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission 4.087.239 0 4.087.239 0 lincome tax normalization rules. 287605 105.131 Reclass to Pollution Control Facilities Depreciation 152.581.995 0 0 281. 287605 105.140 Reimbursements 23.192.964 23.192.964 0 0 0 depreciable for income tax purposes are deductible in the pendit may or may in depreciable for income tax purposes are deductible in the period they are paid and for income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes. 28721 415.933 RL - Contra-Carbon Decommissioning - ID 0 order/stipulation (298.254) 0 0 0 order/stipulation (Docket PAC-E-13.04). Regulatory lasted property-in the deferral of protected property-in the deferral of protected property-in the deferral of protected property-in the period for property-in the deferral of protected property-in the de	287605	105.100 Reciass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	180,057	0	0	0	
Reclass fication of pollution control Facilities depreciation from FERC account 2 287605 105.131 Reclass to Pollution Control Facilities Depreciation 152,581,995 152,581,995 0 0 0 281. Book-tax basis difference related to relocation reimbursements, which depending the benefit of the relocation is for the benefit of the general public may or may not depreciable for income tax purposes. 287605 105.140 Reimbursements 23,192,964 23,192,964 0 0 0 depreciable for income tax purposes. Book-tax basis difference for expenditures which are capitalized and depreciation and for income tax purposes. Book-tax basis difference for expenditures which are capitalized and depreciation and for income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes. 287221 415.933 RL - Contra-Carbon Decommissioning - ID (298.254) 0 0 0 order/stipulation (Docket PACE-13-04-1). Regulatory liability and of the relocation from FERC account for the deferral of protected property-income and the protection of the period they are paid and income tax purposes. 105.140 Page 105.140 P	287605	105 160 Reclass to \$1031 &1033 Exchange Normalization Adi - Transmission	4 087 230	0	4 087 230	0	
287605 105.131 Reclass to Pollution Control Facilities Depreciation 152.581,995 152.581,995 0 0 0 0 281. Book-tax basis difference related to relocation reimbursements, which depending the benefit of the relocation is for the benefit of the general public may or may not depreciable for income tax purposes. 287605 105.140 Reimbursements 287605 105.140 Reimbursements 287605 105.122 Repairs Deduction (456.564,700) (456.564,700) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	20,000		, , , , ,	U	7,007,205	U	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account
Book-tax basis difference related to relocation reimbursements, which depending the benefit of the general public may or may in the period by a public may or may in the period by a public may or may in the period by a public may or may in the period by a public may or may in the period by a public may or may in the period	287605	105.131 Reclass to Pollution Control Facilities Depreciation	152,581,995	152,581,995	0	0	0 281.
287605 105.140 Reimbursements 23,192,964 23,192,964 23,192,964 0 0 0 depreciable for income tax purposes. Book-tax basis difference for expenditures which are capitalized and depreciatic and for income tax purposes are deductible in the period they are paid and increase. Book-tax basis difference for expenditures which are capitalized and depreciatic and for income tax purposes are deductible in the period they are paid and increase. This account was set up to record a contra regulatory liability for idaho's share of decommissioning accrual that was directed to be a regulatory asset per the Idal 28721 415.933 RL - Contra-Carbon Decommissioning - ID (298,254) (298,254) 0 0 0 order/stipulation (Docket PAC-E-13-04). Regulatory liability stabilished to account for the deferral of protected property-the property-							Book-tax basis difference related to relocation reimbursements, which depending on whether or not
Book-tax basis difference for expenditures which are capitalized and depreciatic and for income tax purposes are deduction (456,564,700) (456,564,700) 0 0 This account was set up to record a coher are guilatory liability for labelity for safety and and income tax purposes are deduction the period they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are part and they are part							the benefit of the relocation is for the benefit of the general public may or may not be taxable and
and for income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are part and income tax purposes are dedu	287605	105.140 Reimbursements	23,192,964	23,192,964	0	0	0 depreciable for income tax purposes.
287605 105.122 Repairs Deduction (456.564,700) (456.564,700) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes
This account was set up to record a contra regulatory liability for Iddno's share of decommissioning acrual that was directed to be a regulatory asset per the Idal 287221 415.933 RL - Contra-Carbon Decommissioning - ID (298,254) 0 0 0 order/stipulation (Docket PAI) - All 1971 - All 197	287605	105 122 Repairs Deduction	(456 564 700)	(456 564 700)	0	0	and for income tax, purposes are deductible in the period they are paid and incurred.
287221 415.933 RL - Contra-Carbon Decommissioning - ID (298.254) (298.254) 0 0 decommissioning - ID decommissioning - ID (298.254) 0 0 order/stipulation (Docket PAC-E-13-04). Regulatory liability established to account for the deferral of protected property-	201000	100.122 Nopalis Deduction	(450,504,700)	(450,504,700)	U	U	This account was set up to record a contra regulatory liability for Idaho's share of Corbon Plant's
287221 415.933 RL - Contra-Carbon Decommissioning - ID (298,254) (298,254) 0 0 0 order/stipulation (Docket PAC-E-13-04). Regulatory liability established to account for the deferral of protected property-							decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate
	287221	415.933 RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	0 order/stipulation (Docket PAC-E-13-04).
							Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's
28/189 100.12Z KL - Effects of Katemaking - Fixed Assets - PMI Fed Only 3,285,976 0 0 0 portion of Bridger Coal Company fixed assets	287189	100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	3,285,976	3,285,976	0	0	0 portion of Bridger Coal Company fixed assets

						Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that
						have been previously been paid by customers at a tax rate higher than the current tax rate and are
287187 100.121 RL - Effects of Ratemaking - Fixed Assets	(190,868,502)	(190,868,502)	0	0	0	probable of being refunded as the temporary book-tax differences reverse and the amount of tax
287313 105.450 RL - Non-ARO Liability	253,754,340	253,754,340	0	0	0	Regulatory liability related to removal costs.
						Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915 425.155 ROU Asset (Operating Lease)	(2,685,664)	(2,685,664)	0	0	0	842.
						Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a
						change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of
						accounting for income tax purposes for certain expenditures which were previously being capitalized
						and depreciated. Under the new method of accounting, the expenditures are deductible for income
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	tax purposes in the period they are paid and incurred.
						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
						arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between
287605 105.116 Solar ITC Basis Adjustment	(23,245)	(23,245)	0	0	0	book basis and tax basis for the solar arrays.
						Book-tax difference related to different methods for computing deductible periodic depletion for book
287771 110.205 Tax Depletion-SRC	139,294	139,294	0	0	0	and tax purposes.
						Book-tax difference related to relicensing cost for Klamath Dam.
287301 105.471 UT Klamath Relicensing Costs	8.680.735	8.680.735	0	0	0	-
Rounding	12	12	0	0	0	
Subtotal - p275	(2,908,481,325)	(2,012,039,654)	(767,584,872)	18,607,387	(147,464,186)	
Less FASB 109 Above if not separately removed	(187,582,526)	(187,582,526)	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	

- Instructions for Account 282:

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

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

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

 4. ADIT items related to Plant and not in Columns C & D are included in Column F.

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

PacifiCorp

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

A	B Total	C Gas, Prod, Dist Or Other	D Transmission	E Plant	F Labor	G
		Related	Related	Related	Related	Justification
Account 283						
FERC 283 - Regulatory Assets						
287849 415.424 Contra RA - Deer Creek Abandonment	29,360,874	29,360,874	0		0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841 415.411 Contra RA - Deer Creek Abandonment - CA	635,747	635,747	0		0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Creek Abandonment - ID	610,197	610,197	0		0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR	2,768,116	2,768,116	0			Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844 415.414 Contra RA - Deer Creek Abandonment - UT	227,086	227,086	0		0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA	2,521,714	2,521,714	0		0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846 415.416 Contra RA - Deer Creek Abandonment - WY	812,598	812,598	0		0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850 415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	0		0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855 415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0		0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine 0 disposition.
286925 415.728 Contra RA - Cholla U4 Closure OR	186,067	186,067	0		0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - OR.
286926 415.729 Contra RA - Cholla U4 Closure UT	314,591	314,591	0		0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - UT.
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	556,306	556,306	0		0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - WA/FERC.
286927 415.730 Contra RA - Cholla U4 Closure WY	104,574	104,574	0		0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - WY.
286930 415.426 RA - 2020 GRC - Meters Replaced by AMI - OR	(3,964,990)	(3,964,990)	0		0	Regulatory asset established for the State of Oregon's undepreciated NBV for old meters replaced by 0 AMI to be amortized over 10 years.
287642 105.401 RA - ARO	(61,990,559)	(61,990,559)	0		0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement 0 obligations.
287911 415.699 RA - BPA Balancing Account - OR	(1,919,561)	(1,919,561)	0)	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are to rewarded with a credit to their bill. Moved from 2014 account 137332.
287997 415.862 RA - CA Mobile Home Park Conversion	(54,489)	(54,489)	0		0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287994 415.929 RA - Carbon Decommissioning - CA	(177,176)	(177,176)	0		0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as 0 directed in the California general rate order/stipulation.
287935 415.936 RA - Carbon Plant Decomm/Inventory	(474,855)	(474,855)	0)	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of 0 inventory from decommissioning.
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0		0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0		0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286899 415.939 RA - Carbon Plant Decomm/Inventory - WY	128,650	128,650	0		0	Regulatory asset established to record WY's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286931 415.724 RA - Cholla U4 - Tax Flowthrough	(232,431)	(232,431)	0		0	Regulatory asset established to account for the estimate of recoverable amounts of depreciation 0 flowthrough related to the Cholla U4 closure.
286920 415.725 RA - Cholla U4 Closure	(5,207,322)	(5,207,322)	0		0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla 0 U4 closure.
286896 415.734 RA - Cholla Unrecovered Plant -CA	(1,113,454)	(1,113,454)	0	1	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898 415.736 RA - Cholla Unrecovered Plant - WY	(10,303,892)	(10,303,892)	0		0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.

					Regulatory asset established to account for the deferral of costs related to the Oregon Community
286913 415.720 RA - Community Solar - OR 287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(340,216)	(340,216) (990,324)	0	0	Solar Program. Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
	(5.852.410)	(5.852.410)			Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursua
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	12/22/	1-77	0	0	to an energy cost adjustment mechanism. Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursua
287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent	(384,610)	(384,610)	0	0	to an energy cost adjustment mechanism. Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuan
	(10 160 893)	(10.160.893)			to an energy cost adjustment clause.
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(10,100,000)	(10,000	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,704,435)	(1,704,435)	0	0	pursuant to a power costs adjustment mechanism. Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	173,514	173,514	0	0	0 request for proposal for new generation.
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(9,355)	(9,355)	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a o request for proposal for new generation.
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(37,374)	(37,374)	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected fro 0 customers through California rates.
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(25,410)	(25,410)			Regulatory asset/liability established to record funding for qualifying intervenors that are collected fro 0 customers through Idaho rates.
		(20,110)	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(518,986)	(518,986)	0	0	customers through Oregon rates. Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861 415.857 RA - Deferred Overburden Costs - ID	(124,318)	(124,318)	0	0	0 regulatory order.
287868 415.858 RA - Deferred Overburden Costs - WY	(349,800)	(349,800)	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a 0 regulatory order.
					Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287614 430.100 RA - Demand Side Management - Noncurrent	(47.254.175)	(47,254,175)	0	0	
	(,=0.,,)		0	U	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to
287981 415.920 RA - Depreciation Increase - Idaho	37,005	37,005	0	0	0 the implementation of new rates on January 1, 2014. Regulatory asset established to record Utah's share of the deferral of increased depreciation due to
287982 415.921 RA - Depreciation Increase - Utah	(330,555)	(330,555)	0	0	0 the implementation of new rates on January 1, 2014. Regulatory asset established to record Wyoming's share of the deferral of increased depreciation of
287983 415.922 RA - Depreciation Increase - Wyoming	(1,141,557)	(1,141,557)	0	0	o to the implementation of new rates on January 1, 2014.
287576 430.110 RA - DSM Balance Reclass	(960,769)	(960.769)	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	152.215	152.215			Regulatory asset account established to defer costs related to the California Emergency Services O Resiliency Programs.
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	152,215	152,215	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure o
287840 415.410 RA - Energy West Mining	(68 829 223)	(68 829 223)	0	0	the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application w the applicable state commissions.
	(22.424.137)	(22,424,137)			Regulatory asset established to record costs incurred for environmental clean-up, which are
			0	0	amortized over a ten-year period for state regulatory purposes. Regulatory liability established for the portion of environmental remediation costs for which the state
287591 415.301 RA - Environmental Costs - WA	567,207	567,207	0	0	Washington does not allow deferred treatment. Regulatory asset established to track the recoverable expenses associated with pension liability.
287738 320.270 RA - FAS 158 Pension Liability	(105,617,137)	(105,617,137)	0	0	0
287739 320.280 RA - FAS 158 Post Retirement Liability	504,200	504,200	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement 0 benefits liability.
286917 415.260 RA - Fire Risk Mitigation - CA	(3,396,997)	(3,396,997)	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042
	(390 628)	(390.628)			Regulatory asset established to record the purchase of California greenhouse gas pollution emissio
	(333,023)	(,	0	U	0 allowances . Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597 415.703 RA - Goodnoe Hills Settlement - WY	(67,920)	(67,920)	0	0	sustained at the Goodnoe Hills generating plant. Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
286905 415.530 RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	0	0
287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(2,006,416)	(2,006,416)	0	0	The book-tax difference resulting from this regulatory asset. Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571 415.702 RA - Lake Side Settlement - WY	(179,752)	(179,752)	0	0	sustained at the Lake Side generating plant.
					Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 20
287903 415.879 RA - Liquidation Damages - N2 - WY	(18,243)	(18,243)	0	0	Energy Cost Adjustment Mechanism (ECAM). SAP account used for financial statement presentation purposes to reclass the current and
287977 415.885 RA - Noncurrent Reclass - Other	(172 514)	(173.514)		0	noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result 0 a credit balance.
287977 415.885 RA - Noncurrent Reclass - Other 287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(173,514) (472,387)	(472,387)	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
286910 415.200 RA - OR Transportation Electrification Pilot	(608,674)	(608,674)	0	0	Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
286933 415.645 RA - Oregon OCAT Expense Deferral	(315,433)	(315.433)	0	0	Regulatory asset account established to record the difference between the amount of Oregon O Corporate Activity Tax incurred and the amount already recovered from customers.
286933 415.645 RA - Oregon OCA Expense Deferral 287942 430.112 RA - Other - Balance Reclass	(315,433)	(315,433)	0	0	Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
	1	(1,773,948)	0		Regulatory asset established to recover California's portion of a pension settlement that occurred in
286928 415.833 RA - Pension Settlement - CA	(119,548)	(110,010)	0	0	0 2018. Regulatory asset established to recover Washington's portion of a pension settlement that occurred
287583 415.826 RA - Pension Settlement - WA 287972 320.285 RA - Post Employment Costs	(330,936) 959,580	(330,936)	0	0	0 2018. 959,580 Regulatory asset established as an offset to the increase in post-employment obligations.
			0		Asset accrued for required debt, amortized for book purposes over the remaining life of the original
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(833,168)	(833,168)	0	0	 0 issuance, or over the life of the new issuance if the original issuance was refinanced. Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating
					facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being
287864 415.852 RA - Powerdale Decommissioning - ID	(1,984)	(1,984)	0	0	0 repaired.
287858 415.676 RA - Preferred Stock Redemption - WY	(22,435)	(22,435)	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996 415.675 RA - Preferred Stock Redemption Loss - UT 287601 415.677 RA - Preferred Stock Redemption Loss - WA	(65,102) (10,369)	(65,102)	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's Reg Asset established to record Washington's portion of stock redemption costs.
201001 413.077 RA - Preteneu Stock Regenipuon LOSS - WA	(10,369)	(10,369)	0	0	V reg Asset established to record vvashington's portion of stock redemption costs.

							Regulatory asset established to capture the noncurrent portion of the difference between renewable
287888	415.882 RA - REC Sales Deferral - WA - Noncurrent	(160,282)	(160,282)	0	0		energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
		, , . ,					Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic
287871 287971	415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 415.868 RA - Solar Incentive Program - UT - Noncurrent	(1,405,757)	(1,405,757)	0	0	0	feed-in tariff program (Oregon House Bill 3039). Regulatory asset established for the UT Solar incentive program costs.
201011	THE COOL TO COMMITTED TO STATE OF THE PROPERTY	(1,210,020)	(1,210,020)	•			The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
							arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that
287927	100.110 RA - Solar ITC Basis Adjustment - Gross Up	(91,924)	(91,924)	0	0	0	difference.
287960	415.855 RA - Storm Damage Deferral - CA	(63,215)	(63,215)	0	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to a storm in California.
				-	_		Pilot Program approved in September 2018 to record costs and collect fees connected to
286911	415.430 RA - Transportation Electrification Pilot - CA	76,022	76,022	0	0	0	transportation electrification pilot programs. Pilot Program approved in September 2018 to record costs and collect fees connected to
286912	415.431 RA - Transportation Electrification Pilot - WA	(54,461)	(54,461)	0	0	0	transportation electrification pilot programs.
287899	415.878 RA - UT Liquidation Damages	(111.869)	(111.869)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287906	415.863 RA - UT Subscriber Solar Program	(477,156)	(477,156)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
							To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
					_		, , ,
287939	415.115 RA - Utah STEP Pilot Program Balance Account	4,249,328	4,249,328	U	U	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3
287639	415.510 RA - WA Colstrip #3	(1,077)	(1,077)	0	0	0	generating plant.
286904	415.520 RA - WA Decoupling Mechanism	(1,254,592)	(1,254,592)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286907	415.532 RA - WY 2017 Protocol - MSP Deferral	(983 464)	(983 464)	0	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018
		(000,101)	(000,101)	U	U	U	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree
287848	320.281 RA - Post Retirement Settlement Loss	(684,959)	(684,959)	0	0	0	medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on
287933	320.282 RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	0	Utah's allocable share of the post-retirement medical settlement loss.
287917	705 454 DI Presenti Insurance Persente OP	(3.384.516)	(3.384.516)	0	0		Regulatory liability used to record the Oregon allocation of storm-related property damage recovered
20/91/	705.451 RL - Property Insurance Reserve - OR	(3,304,310)	(3,364,310)	0	0		in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement
287649	730.170 RA - FAS133 Unrealized Gain/Loss	(4,088,908)	(4,088,908)				No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
20/049	730.170 RA - FAS 133 UIII ealized Galii/Loss	(4,000,900)	(4,000,900)	U	U	U	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen
287886	415.837 RA - Frozen MTM	(10,423,467)	(10,423,467)	0	0	0	derivative.
FERC 283 - 0	Other						Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
							acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being
287661 287569	425.360 Hermiston Swap 720.805 FAS 158 Funded Pension Asset	(657,828) (2.045,357)	(657,828)	0	0	0	amortized over the remaining life of the plant.
		, , , , , , , , ,		U	U	U	Represents the funded pension asset under FAS 158. The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909	720.815 FAS 158 Post-Retirement Asset	(4,205,004)	(4,205,004)	0	0	0	subsidy, required under FAS 158.
286918	210.175 Prepaid - FSA O&M - East	(457,294)	(457,294)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)	0			Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
							Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months
287669	210.180 Prepaid Membership Fees 210.185 Prepaid Aircraft Maintenance	(79,151) (49,913)	(79,151) (49,913)	0	0	0	or less. Regulatory asset established for prepaid aircraft maintenance costs.
201301		1,10,10,10,	(10,010)	0	0		Prepaid account established to record prepaid surety bond costs that will be amortized ratably over
287909	210.195 Prepaid - Surety Bond	(54,048)	(54,048)	0	0	0	the period of coverage. Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12
287665	210.130 Prepaid Taxes - ID PUC	(88,939)	(88,939)	0	0	0	months or less.
287662	210.100 Prepaid Taxes - OR PUC	(293 384)	(293.384)	0	0		Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less
287708	210.200 Prepaid Taxes - Property Taxes	(5,115,741)	(230,304)	0	(5,115,741)	0	Book-tax difference associated with the timing of deductibility of property taxes.
286908	210.201 Prepaid Taxes - Property Tax FIN 48	(3.391.794)	0	0	(3.391.794)		Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
		(-/ / - /			(0,007,704)		Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664	210.120 Prepaid Taxes - UT PUC	(764,742)	(764,742)	0	0	0	months or less. Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account
287908	210.190 Prepaid Water Rights	(137,093)	(137,093)	0	0	0	137511.
							Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000,
287564	425.130 Rogue River-Habitat Enhance	(73,388)	(73,388)	0	0	0	escalated, over a period of 9 years for habitat enhancement.
287770	120.205 Trapper Mining Stock Basis	(1,135,743)	(1,135,743)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
							Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the
287859	040 035 Def Comm Mark to Market Cointil and Income Statement	(260.050)	_			(260.050)	investments are reflected at fair market value and any unrealized gains or losses are reflected in
287859	910.935 Def Comp Mark to Market Gain/Loss - Income Statement 910.937 LTIP Mark to Mkt Gain/Loss	(369,250) (716,704)	0	0	0	(369,250) (716,704)	To record unrealized gains/losses from the long term incentive plan.
007005		(2.729.473)	(2.720.472)				Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen
287965 287492	415.836 Current Asset Frozen MTM OR BETC - Purchased Credits - Non-Cash	(2,729,473)	(2,729,473)	0	0	0	derivative. Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding		(365 071 741)	(356 437 832)	0	(8.507.535)	(126.374)	
Subtotal - p2 Less FASB	277 109 Above if not separately removed	(365,071,741)	(356,437,832)	0		(126,374)	
Less FASB 1	106 Above if not separately removed	(364,979,817)	(356,345,908)	0		(126,374)	
rotai		(304,979,817)	(300,345,908)	0	(8,507,535)	(126,3/4)	l .

Instructions for Account 283:

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

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

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

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

				Gas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	
2	ADIT-281	Sch. 281 Below	(143,583,856)	(143,583,856)	0	0	0	
3	ADIT-283	Sch. 283 Below	(382,442,919)	(347,237,015)	0	(8,687,026)	564,847	
4	ADIT-190	Sch. 190 Below	760,699,650	734,406,559	561,449	0	25,731,642	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,629,242,901)	(1,684,093,852)	(806,117,724)	7,923,760	(119,871,361)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A		· · · · · · · · · · · · · · · ·	100.0000%	29.0164%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		_	(806,117,724)	2,299,193	(11,012,015)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E))					(814,830,546)
9	Beginning of Year Total (Attachment 1)				(767,419,511)	2,930,617	(10,940,061)	(775,428,955)
10	Appendix A, line 33 input	Line 8 for Projection ar	nd average of Lines 8 &	9 for True-Up				(795,129,751)

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

Scriedule A	A A	В	С	D	E	F	G
			Gas, Prod,				
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 19							
Employee B	enefits						
287180	505.450 Accrued Payroll Taxes	3,085,569	0	0	0		Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182 LTIP - non current	6,376,812	0	0	0	6,376,812	
287324	720.200 Deferred Comp. Accrual - Cash Basis	2,134,413	0	0	0	2,134,413	Non-qualified deferred compensation plan under IRC Subsection 409A.
							Severance accruals related to regular employment downsizing. Amounts contained in these accounts
287326	720.500 Severance Accrual - Cash Basis	784,322	0	0	0	784,322	represent accruals for both departing executives and rank and file employees.
287327	720.300 Pension/Retirement Accrual - Cash Basis	381,172	381,172	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505,600 Vacation Accrual-Cash Basis (2.5 mos)	7.405.733	0	0	0	7 405 733	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
201002	Vacatori Accidar-Gasii Dasis (2.5 mos)	1,100,100	•			7,100,700	Accrued liability for the expected claims related to workers compensation previously held by Wasatch
287373	910.580 Wasatch workers comp reserve	546,673	0	0	0	546,673	Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150 FAS 112 Book Reserve - Post Employee Benefits	5,397,392	0	0	0	5,397,392	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462	720.820 FAS 158 SERP Liability	13,200,090	13,200,090	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Dei							
287249	415.839 NonCurr Liab - Frozen MTM	8,961,246	8,961,246	0	0	0	Non-current liability for frozen mark to market derivatives.
Regulatory I	iabilities:						
287045	610.155 RL - WA - Plant Closure Costs	333.329	333.329	0	0	0	Regulatory liability established to record the authorized plant closure costs for Jim Bridger and Colstrip Unit 4 pursuant to Docket UE-191024.
201010	The Train Global Good	000,020	000,020				Regulatory liability established to record the authorized deferral of accelerated depreciation and
							reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal
287047	610.150 RL - Bridger Accelerated Depreciation & Reclamation - OR	894,814	894,814	0	0	0	delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
							Regulatory liability established to record the deferral of accelerated depreciation and reclamation costs
				_			for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim
287048	705.425 RL - Bridger Accelerated Depreciation - WA	626,813	626,813	0	0	0	Bridger Plant pursuant to Docket UE-191024.
287049	705.352 RL - Klamath Dams Removal - CA	64.244	64.244		0	0	Regulatory liability established to record the giveback of excess funds collected from California customers for Klamath River Dams Removal.
207049	703.332 RE - Riaman Dams Removal - CA	04,244	04,244	U	U	U	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates
							for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287051	705.340 RL - Income Tax Deferral - CA	693,274	693,274	0	0	0	reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates
							for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287053	705.342 RL - Income Tax Deferral - OR	1,621,622	1,621,622	0	0	0	reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates
		2.194.452	2.194.452				for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287055	705.344 RL - Income Tax Deferral - WA	2,194,452	2,194,452	U	U	U	reduced the federal income tax rate from 35% to 21%. Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates
							for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287056	705.345 RL - Income Tax Deferral - WY	201.039	201.039	0	0	0	reduced the federal income tax rate from 35% to 21%.
20,000	700.010 TC IIIO0III0 Tax Boloitai TT	201,000	201,000				Regulatory liability established to record the deferral of protected property related EDIT amortization
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	488,095	488,095	0	0	0	for return to California customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT amortization
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	2,082,742	2,082,742	0	0	0	for return to Idaho customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT amortization
287063	705.348 RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	0	for return to Oregon customers pursuant to regulatory order.
287064	705.349 RL - Protected PP&E EDIT Amortization - UT	5 683 657	5 683 657	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
207004	100.040 INC - 1 TOROGO FF ONE EDIT AMOUNTATION OF	3,003,037	3,003,037	U	U	U	Regulatory liability established to record the deferral of protected property related EDIT amortization
287065	705.350 RL - Protected PP&E EDIT Amortization - WA	3,140,136	3,140,136	0	0	0	for return to Washington customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT amortization
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	8,468,227	8,468,227	0	0	0	for return to Wyoming customers pursuant to regulatory order.

Part						Rec	gulatory liability established to defer California's portion of protected property related EDIT recorde
1971 1972	287111 705.287 RL - Protected PP&E EDIT - CA	7,993,123	7,993,123	0	0		
Section Sect							
	287112 705.288 RL - Protected PP&E EDIT - ID	20,492,984	20,492,984	0	0	Rec	gulatory liability established to defer Oregon's portion of protected property related EDIT recorded
1995 1997	287113 705.289 RL - Protected PP&E EDIT - OR	89,706,728	89,706,728	0	0	as a 0 219	a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to %.
Project Proj	207414 705 200 DI Protocod DDPE EDIT WA	20.945.893	20 045 803	0	0	rec	orded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
2011 1962 1. Proceed PME SET VY 1979 1. 1982 1. 1982 1. 1982 1. 1982 1. 1982 1. 1982 1.	20/114 /05.290 RL - Plotected PP&E EDIT - WA	20,943,093	20,943,093	0	0		
19-12 19-2	287115 705.291 RL - Protected PP&E EDIT - WY	50,899,241	50,899,241	0	0	0 359	% to 21%.
Page	287116 705 292 RL - Protected PP&F FDIT - LIT	158.475.755	158.475.755	0	0	Reç a re	guiatory liability established to defer Utah's portion of protected property related EDIT recorded as esult of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
Posterior Post						rec	orded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
1972 1972	28/121 /US.294 RL - Non Protected PP&E_EDIT - CA	3/8,524	378,524	0	0		
1975 1975	287124 705.296 RL - Non Protected PP&E EDIT- WA	5,155,427	5,155,427	0	0	rec 0 359	orded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from % to 21%.
1975 1975	287125 705 297 RL - Non Protected PP&F FDIT- WY	8 877 468	8 877 468	0	0	rec	orded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
1971 1974			-,-,-,-			Reg	gulatory liability established to recover Washington's portion of Colstrip and Jim Bridger
1977 1974 19 19 19 19 19 19 19 1	28/1/3 415.942 RL - Steam Decommissioning - WA	,		0	0	0 incr	remental decommissioning pursuant to Docket UE-191024 gulatory liability for California's share of decommissioning costs for the Cholla steam plant.
2017 76415 18. Chief Decomposed Colf 76647 76647 18. Chief Decomposed Colf Decompo		(12,020)	(12,020)	0	0	0	
1977 764-11 19				0	0	0 Res	gulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
1971 76.414 R., Chell Proposer 1.22				0	0		
2011-14 705.005 N. Of Clean Fush Propriet 2011-14 101.15 1.271.51	287178 705 414 RL - Cholla Decommissioning - WY	(38 198)	(38 198)	0	0		
2019 10 12 R.		100,000	(00).007	0	0		
2011 2012 10 10 10 10 10		,,=-,,	,,==,,=.	0	U	Reg	gulatory liability with respect to the effects of flow through from PP&E book/tax differences and
Page				0	0	0 oth Re	er deferred items that do not have current provision impacts. gulatory liability established to account for the deferral of protected property-related EDIT for PMI's
287191 75.230 R. - Non-Property ECUT - CA 99.800 9.900 9	287190 100.122 RL - Income Tax Property Flowthru - PMI	636,942	636,942	0	0		
Regulatory lability unbalabled with respect to the curses defermed roome taxes associated with re-	287191 705.280 RL - Non-Property EDIT - CA	99,863	99,863	0	0	nor	n-property accumulated deferred income taxes allocable to California resulting from the change in
2015 2017 P. F. F. F. F. F. F. F.							
227102 10.25 P. L. P. P. 1. 1. 1. 1. 1. 1.	287195 705.284 RL - Non-Property EDIT - WA	260,950	260,950	0	0		
Regulatory Lability established as necoral difference between the approved accelerated depreciation on the 35 deposition of the 35 de			0,100,100	0	0	0 exp	enses.
## 2015 WA CRC and the current depreciation amounts from the last depreciation and yor of all of the juminosity for all of the juminosity of the last depreciation and yor of all of the juminosity from the last depreciation and yor of all of the juminosity from the last depreciation and you for all of the juminosity from the last depreciation and you for all of the juminosity from the last depreciation and you for all of the juminosity from the last depreciation and you for all of the juminosity from the last depreciation and you for all of the juminosity from the last depreciation and you for all of the juminosity from the last depreciation and you for a regulatory facility of the juminosity from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory fac	28/200 /05.267 RL - WA Decoupling Mechanism	81,500	81,566	U	U	U Reg	quiatory liability with respect to the Washington decoupling mechanism.
287212 705.245 RL - OR Direct Access 5 Yr Opt out 1873 786 1.873.786 0 0 0 statement accounted in a regulatory shalling statement of California (February Labelly established per Order No. 15-000 Power Cost Adjustment Mechanism (PCA) Access 5 Yr Opt out 1873 786 1.873.788 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287206 415.710 RL - WA Accelerated Depreciation	8,565,043	8,565,043	0	0	the 0 at t	2015 WA GRC and the current depreciation amounts from the last depreciation study for all unit he Jim Bridger Plant and Colstrip Unit 4.
Regulatory Lability established per Order No. 15-680 in Docket UESPA Facilicory is regulated to proper and a separate deat to go on the opt-out program and branch Pacificory's system will be required to pay an opt-out change for up to 5 years.	207200 705 000 DI Faster Cultura Assistance (FCA) CA	149 244	149 244	0	0	coll	ections from California offset by ESA program expenditures incurred) in a regulatory liability
287212 705 245 R.L. OR Direct Access 5 Yr Opt out	20/209 /05.200 RL - Ellergy Savings Assistance (ESA) - CA	140,244	140,244	0	0	Reg	gulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to
Regulatory labelity established as a balancing acount for a pass-through benefit to table outside control part (and part of the part of							
287213 42.5.38 R. BPA Balance Act - ID	287212 705.245 RL - OR Direct Access 5 Yr Opt out	1,673,798	1,673,798	U	U	Rec	gulatory liability established as a balancing account for a pass-through benefit to Idaho customer
difference on Trojan unfecowered plant and decommissioning costs. The reason for this confirm a cocount is that substantially all Trojan; related costs were disallowed in Washington, therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommission to correct the California prehotocomming of the Subscience of the California prehotocomming (PC deferrals.) 287235 705.518 R.L. OR Def NPC - Noncurrent 287237 705.755 R.L. OR Def NPC - Noncurrent 287237 705.755 R.L. Noncurrent Reclass-Other 287238 705.420 R.L. CA Def NPC - Noncurrent 287239 705.755 R.L. Noncurrent Reclass-Other 287239 705.755 R.L. Noncurrent Reclass-Other 287230 705.755 R.L. Noncurrent Reclass-Other 287230 705.755 R.L. Noncurrent Reclass-Other 287231 70	287213 425.381 RL - BPA Balance Act - ID	6,863	6,863	0	0	from 0 cus	n BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying stomers receive a credit to their bill.
Second S							
287227 705.51						acc	count is that substantially all Trojan - related costs were disallowed in Washington; therefore, the
287227 705.519 RL - OR Def NPC - Noncurrent							
Regulatory lability established to record the Washington Power Cost Adjustment Mechanism (PC defunds) Regulatory lability established to record the Oregon Power Cost Adjustment Mechanism (PC defunds) Regulatory lability established to record the Oregon Power Cost Adjustment Mechanism (PC day) Regulatory lability established to record the Oregon Power Cost Adjustment Mechanism (PC day) Regulatory lability established to record the Oregon Power Cost Adjustment Mechanism (PC day) Regulatory lability established to record the Oregon Power Cost Adjustment Mechanism (PC defunds) Regulatory lability established to record the Oregon 2017 FERC Refund. Regulatory lability established to record the California Energy Cost Adjustment Clause (ECAC) Regulatory lability established to record the California Energy Cost Adjustment Clause (ECAC) Regulatory lability established to record the California Energy Cost Adjustment Clause (ECAC) Regulatory lability established to record the California Energy Cost Adjustment Clause (ECAC) Regulatory lability established to record the California Energy Cost Adjustment Clause (ECAC) Regulatory lability established to record the California Energy Cost Adjustment Clause (ECAC) Regulatory lability established to record the California Energy Cost Adjustment Clause (ECAC) Regulatory lability established to record the California Energy Cost Adjustment Energy Cost Energy Cost Energy Indicated In Energy Cost Energy Indicated In Energy Cost Energy En		15,026	3.026.241	0	0	0	
287231 705.519 RL - WA Def NPC - Noncurrent 680.043 680.043 0 0 0 deferrals. 287233 705.515 RL - OR Def NPC - Noncurrent 1,952.262 1,952.262 0 0 0 Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established to record the Oregon 2017 FERC Refund. 287235 705.511 RL - CA Def NPC - Noncurrent 574.598 574.598 0 0 0 deferrals. 287237 705.755 RL - Noncurrent Reclass-Other 85.990 85.990 0 0 0 deferrals. 287238 705.420 RL - CA GHG Allowance Revenue 1,525.563 1,525.563 0 0 allowances. 287238 705.258 RL - Sale of REC - WA 9,790 9,790 0 0 0 revenue that will be given back to Washingdon customers. 287262 100.100 RL ITC 141.964 141.964 0 0 0 Regulatory liability established to track the difference between REC revenue included in rates and Regulatory Liability for a Keyneling value in rack the difference between REC revenue included in rates and Regulatory Liability for Liability established to track the difference between REC revenue included in rates and Regulatory Liability stablished to track the difference between REC revenue included in rates and Regulatory Liability stablished to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference betwe				U	0	Reg	gulatory liability established to record the Washington Power Cost Adjustment Mechanism (PCAI
287233 705.515 RL - OR Def NPC - Noncurrent 287235 705.511 RL - CA Def NPC - Noncurrent 287235 705.512 RL - CA Def NPC - Noncurrent 287237 705.755 RL - OR Def NPC - Noncurrent 287237 705.755 RL - Noncurrent Reclass-Other 287237 705.755 RL - Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Revenue 287238 705.420 RL - CA GHG Allowance Revenue 287238 705.252 RL - Sale of REC - WA 287252 705.263 RL - Sale of REC - WA 287262 100.100 RL ITC 287263 415.706 RL - Sole Bonus Tax Depreciation - WY 287271 705.353 RL - Sale of REC - UT 287271 705.353 RL - Sale of REC - UT 287271 705.354 RL - Sale of REC - UT 287271 705.355 RL - Sale of REC - UT 287272 705.355 RL - Sale of REC - UT 287273 81.556 RL - OR Def NPC - Noncurrent Mechanism (TAM) deferrals. Also includes the regulatory lability established to record the California Energy Cost Adjustment Clause (ECAC) 287263 705.255 RL - Noncurrent Reclass-Other 287264 RL - CA GHG Allowance Revenue 287275 RL - Sale of REC - WA 287276 RL - Sale of REC - WA 287277 ROS. RL - Sale of REC - WA 287277 ROS. RL - Sale of REC - WA 287278 RL - Sale of REC - WA 287278 RL - Sale of REC - WA 287279 Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record	287231 705.519 RL - WA Def NPC - Noncurrent	680,043	680,043	0	0	0 def	errals.
287235 705.511 RL - CA Def NPC - Noncurrent	287233 705 515 RL - OR Def NPC - Noncurrent	1 052 262	1 052 262	0	0	Tra	nsition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established
287237 705.755 RL - Noncurrent Reclass-Other 85.990 85.990 0 0 0 0 Regulatory liability established to record purchase of California greenhouse gas policities where 287238 705.420 RL - CA GHG Allowance Revenue 1,525.563 1,525.563 0 0 0 Regulatory liability established to record purchase of California greenhouse gas policities employee gas policities where 287252 705.283 RL - Sale of REC - WA 9,790 9,790 0 0 0 Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credit of revenue that will be given back to Washington customers. 287262 100.100 RL TC 141.964 141.964 0 0 Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation and the second process of the s		1,002,202	1,002,202	0	0	Reg	gulatory liability established to record the California Energy Cost Adjustment Clause (ECAC)
B287237 705.755 RL - Noncurrent Reclass-Other 85.990 85.990 0 0 0 Regulatory liability established to record purchase of California greenhouse gas pollution emission of allowances. 28728 705.20 RL - CA GHG Allowance Revenue 1,525,563 1,525,563 0 0 Regulatory liability established to record purchase of California greenhouse gas pollution emission of allowances. 28725 705.263 RL - Sale of REC - WA 9,790 9,790 0 0 Regulatory liability established to record the deferral of the Pryor Mountain renewable energy cred revenue that will be given back to Washington customers. 287262 100,100 RL ITC 11,964 0 0 0 Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation. 287268 415,706 RL - Sale of REC - WA 84.697 0 0 0 Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation. 287276 Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation. 287277 705.336 RL - Sale of RECs - UT 355.872 0 0 Utah's allocation of the actual REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between R	20/233 /US.STT RL - CA Det NPC - Noncurrent	574,598	574,598	0	0	Thi	s account is to reclass the deferred tax balances related to regulatory assets or liabilities where th
28728 705.420 RL - CA GHG Allowance Revenue 1,525,563 1,525,563 0 0 0 allowances. Regulatory liability established to record the deferral of the Pryor Mountain renewable energy creding revenue that will be given back to Washington customers. Regulatory liability of a Wyoming revenue requirement adjustment related to bonus tax depreciation and the standard results of Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation and the standard results of Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation and requirement related to bonus tax depreciation and results of Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation and requirement adjustment related to bonus tax depreciation and results of Regulatory Liability stablished to track the difference between REC revenue included in rates and requirement adjustment related to the standard results and results of Regulatory Liability stablished to track the difference between REC revenue included in rates and requirement adjustment related to bonus tax depreciation and results of Regulatory Liability stablished to track the difference between REC revenue included in rates and requirement adjustment related to bonus tax depreciation and results of Regulatory Liability stablished to track the difference between REC revenue included in rates and requirement adjustment related to bonus tax depreciation and results of Regulatory Liability stablished to track the difference between REC revenue included in rates and results an	287237 705.755 RL - Noncurrent Reclass-Other	85,990	85,990	0	0	bala 0	ance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit renewable energy credit real parts of the Pryor Mountain renewable energy credit renewable energy credit real parts of the Pryor Mountain renewable energy credit renewable energy credit real parts of the Pryor Mountain renewable energy credit renewable energy credit real parts of the Pryor Mountain renewable energy credit renewable energy cred	287238 705.420 RL - CA GHG Allowance Revenue	1,525,563	1,525,563	0	0		
287262 100.100 RL ITC 141.964 141.964 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0.700	0.700		0	Reg	gulatory liability established to record the deferral of the Pryor Mountain renewable energy credits
Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation and the state of the s			-1.00	U	U	•	9 9
287271 705.336 RL - Sale of RECs - UT 325.872 325.872 0 0 Ulah's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included in rates and Ulah's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC				0	0	0 Reg	gulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation
287271 705.336 RL - Sale of RECs - UT 325.872 325.872 0 0 Utah's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included in rates and	287268 415.706 RL - 50% Bonus Tax Depreciation - WY	84,697	84,697	0	0	0	
	287271 705.336 RL - Sale of RECs - UT	325,872	325,872	0	0	0 Uta	h's allocation of the actual REC revenue received by the Company.
	287272 705.337 RL - Sale of RECs - WY	108,478	108,478	0	0		

					Regulatory Liability established to track the difference between REC revenue included in rates and
287274 705.261 RL - Sale of RECs - OR	105,801	105,801	C) (Oregon's allocation of the actual REC revenue received by the Company. This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the
					balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287284 610.147 Req Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conservation Charge	3,361,531 953,780	3,361,531 953,780	0) (0 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related
287299 705.265 RL - OR Energy Conservation Charge	953,780	953,780	L C	1	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances,
287304 610.146 OR Reg Asset/Liab Cons	(111,560)	(111,560)	C) (0 which are then amortized into book income per approved rate order or tariff.
287312 105.402 ARO Reg Liabilities	17.231.816	17.231.816		n e	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retireme 0 obligations.
LOTOTE 100.102 71110 TOG ENDINGO	17,201,010	17,201,010			Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers
287316 715.720 Reg Liability - BPA Balancing Account - WA	205 301	205.301	,		from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying 0 customers receive a credit to their bill.
207316 713.720 Reg Liability - BPA balancing Account - WA	205,301	205,301		+	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389 610.145 RL- DSM Balance	867,977	867,977	0) (0
287390 610.141 RL - WA Rate Refunds	700,026	700,026		n i	Regulatory liability established to record the refund to Washington customers pursuant to the Limited 0 Issues Rate Filing (LIRF) as filed in Docket UE-210532.
LOTOGO OTO.TTI NE TYTNAGONOMIAGO	700,020	100,020			Regulatory liability established to record the effects of changes in fair value of certain derivative
287395 730.175 RL - FAS 133 Derivatives - Unrealized Gain/Loss	13.041.268	13,041,268			instruments entered into to hedge the Company's future retail resource requirements.
					Regulatory liability to record benefits and administrative costs related to the California Alternative Rat
287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	153,908	153,908	C) (0 for Energy, or CARE, program.
					Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,272,061	1,272,061	C) (0 excess of those approved for recovery by regulatory authorities.
287445 610.142 RL - UT Home Energy LifeLine	336.911	336.911			Regulatory liability established to record the balancing account activitys for the Utah Home Energy
					0 Utfeline Program. Regulatory liability established to record the balancing account activitys for the Washington Low
287453 610.143 RL - WA Low Energy Program	(640,880)	(640,880)	C) (0 Income Energy Assistance Program.
					Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energ
287473 705.270 RL - Blue Sky Program OR	550,267	550,267	C) (0 certificates.
					Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287474 705.271 RL - Blue Sky Program WA	122,968	122,968	C) (0 0 certificates.
					Regulatory liability established to record revenues received from customers participating in the
287475 705.272 RL - Blue Sky Program CA	33.026	33.026			company's Blue Sky renewable energy program, which are then used to purchase renewable energ 0 certificates.
201410 100.212 NE - Blac dity i logialii OA	30,020	55,020			Regulatory liability established to record revenues received from customers participating in the
287476 705.273 RL - Blue Sky Program UT	1 390 294	1 390 294			company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
26/4/6 /05.2/3 RL - Bide Sky Program 01	1,390,294	1,390,294		+	Regulatory liability established to record revenues received from customers participating in the
					company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287477 705.274 RL - Blue Sky Program ID	36,773	36,773	C)	0 0 certificates. Regulatory liability established to record revenues received from customers participating in the
					company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287478 705.275 RL - Blue Sky Program WY	161,800	161,800	C) (0 0 certificates. Regulatory liability established to record Oregon's share of the deferral of decreased depreciation du
287486 415.926 RL - Depreciation Decrease - OR	1,317,194	1,317,194	c	١	0 to the implementation of new rates on January 1, 2014.
State Carryforwards	187 893	187 893			
287280 DTA State Charitable Contribution Limitation 287437 DTA Net Operating Loss Carryforward-State	187,893 66.976.846	187,893 66.976.846		0	Charitable contribution carryforward for state income tax purposes. State net operating loss carryforward for income tax purposes.
		,.			Federal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits	(14,104,595) 584 208	(14,104,595) 584,208	C)	0 0 carryforward. 0 0 Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491 DTA BETC Purchased Credits	331,353	331,353	Ö	3	Oregon state income tax credit carryforward.
287497 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward	75,465 18,813,201	75,465 18.813.201	0) (0 Book-tax difference related to the Gain on purchased Business Energy Tax Credits. 0 Idaho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward	132,444	132,444	0	5	0 Colorado state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward	275,386	275,386		5	0 California state income tax credit carryforward.
Loss Contingencies				+	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the
87341/2879710.530/415.8' Injuries & Damages Accrual - Cash Basis	34,476,231	34,476,231	C	j (0 insurance reserve anticipated for potential claims.
Asset Retirement Obligations 287339 105 400 FAS 143 ARQ Liability	72 638 523	72 638 523		1	0 Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:	12,000,020	72,000,020			
	(12 292 199)	(12 292 199)			Valuation allowance against state income tax credits that may not be utilized before expiration.
287100 Valuation Allowance for State Credit DTA	(12,292,199)	(12,292,199)	C	1	O Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath
					Settlement.
287179 910.535 Klamath Settlement Obligation	584,654	584,654	C	,	O Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287181 205.201 Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	C	5	0 0
	0.700 (01	0.700 101			Operating lease liabilities established pursuant to the new leasing accounting standards under ASC
287183 425.160 Lease Liability (Operating Lease)	2,709,404	2,709,404	C	1	0 0 842. Accrued liability established to reserve for accounts receivable for which collection is not expected an
					for which the accumulated deferred income tax liability is expected to be reversed upon audit by the
287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other	(40,763) 206,891	(40,763) 206.891	C	2	0 0 Internal Revenue Service. 0 0 Advanced payments recognized for tax and not for book.
287214 910.245 Contra Receivable Joint Owners	57,400	57,400	Č	3	0 Reserve against receivable due from joint owners.
287215 910.936 Realized G/L Trading Sec	700	^			Deferred tax account for difference between recognized vs. realized gains in compensation plan
287215 910.936 Realized G/L Trading Sec 287216 605.715 Trapper Mine Contract Obligation	728 1 983 464	1,983,464	0	á	0 728 investments. 0 Accrued final reclamation expenditures for the Trapper mine.
				1	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income ta
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
287219 005.715 trapper wine Commact Collegation 287219 715.810 Chehalis Mitigation Obligation	57,715	57,715	C	2	0 purposes.
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	57,715 18,518,922		1 0	0 0 purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other 0 work sites.
287219 715.810 Chehalis Mitigation Obligation 287240 605.301 Environmental Liability - Regulation	57,715 18,518,922	18,518,922	0)	0 0 purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other 0 0 work sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and
287219 715.810 Chehalis Mitigation Obligation	57,715		0	0	0 0 purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other 0 work sites.

	1					
				_	_	Regulatory liability used to record the California allocation of storm-related property damage recovered
287254 705.450 Reg Liability - Property Insurance Reserve - CA	136,890	136,890	0	0	(in excess of insurance claims incurred.
						Regulatory liability used to record the Washington allocation of storm-related property damage
287256 705.452 Reg Liab - WA Property Insurance Reserve	(4,641)	(4,641)	0	0	(recovered in excess of insurance claims incurred.
						Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in
287257 705.453 Reg Liab - ID Property Insurance Reserve	274,582	274,582	0	0		excess of insurance claims incurred.
287258 705.454 Reg Liab - UT Property Insurance Reserve	431.027	431.027	0	0	(Regulatory liability used to record the Utah allocation of storm-related property damage recovered in
207.200 Too. 101 Nog 2.00 OT Tropolly modifiance records	101,021	101,021		· ·		Regulatory liability used to record the Wyoming allocation of storm-related property damage
287259 705.455 RL - Property Insurance Reserve - WY	227.366	227,366	0	0	(recovered in excess of insurance claims incurred.
207200 TOU-100 TE -1 Topolity insurance reserve - WT	221,000	221,000		· ·		Valuation allowance against state net operating loss carryforwards that may not be utilized before
287270 Valuation Allowance for DTA	(2.718.055)	(2.718.055)	0	0		expiration.
287270 Valuation Allowance for DTA	(2,710,033)	(2,710,033)	U	U		Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab	262 450	262 450		_		
28/290 425.150 Lewis River- LWD Fund Liab	262,450	262,450	U	U	· ·	enhancement.
				_		Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of
287298 205.210 ERC Impairment Reserve	501,567	501,567	0	0		emission reduction credit.
287321 100.100 ITC	532,974	532,974	0	0		Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
						Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over
287337 715.105 MCI F.O.G. Wire Lease	137,567	137,567	0	0	(the annual service agreement period.
						Accrued liability for refundable cash deposits received from customers who wish to reserve
						transmission line services. These deposits are fully refundable. The deposits are recognized as
287338 415.110 Transmission Service Deposit	561,449	0	561,449	0		income when the service contract is fulfilled.
						Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340 220.100 Bad Debts Allowance - Cash Basis	4,608,428	4,608,428	0	0	('
287354 505.150 Miscellaneous Current & Accrued Liability	872,366	872,366	0	0		Miscellaneous accrued liabilities related to PacifiCorp.
287370 425.215 Unearned Joint Use Pole Contract Revenue	828,264	828,264	0	0		Accrued liability for prepaid rents on company owned utility poles.
						Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391 425.320 N Umpqua Settlement Agreement	5.361.820	5.361.820	0	0	(enhancement
201001 120020 N ompqua obtasment ngroomont	0,001,020	0,001,020		· ·		Accrued liability associated with the acceptance of the Bear River FERC license for various settlement
287392 425.120 Bear River Settlement Agreement	4.081.653	4.081.653	0	0		obligations
207392 423.120 Bear River Settlement Agreement	4,001,000	4,001,000	U	U		Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be
287393 425.110 Tenant Lease Allowances	15 274	15.274		0		amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	406.016	406.016	0	0		Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
	571.190	571.190	0	U		Accrued liability for estimated obsolete or excess inventory that will be sold for scrap. Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287417 605.710 Reverse Accrued Final Reclamation			0	U		
287430 505.125 Accrued Royalties	3,660,987	3,660,987	0	0		Accrued liability for royalty payments to the Mineral Management Service on coal production.
						Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a
						third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to
287447 720.830 Western Coal Carr Ret Med Accrual	2,065,766	0	0	0	2,065,766	the Hunter plant.
						Deferred tax account represents the difference between book income capitalized to inventory and
287482 205.025 Fuel Cost Adjustment	670,527	670,527	0	0	(taxable income from Bridger coal.
287807 Non-curr def fed tax cor ben of int	332,209	332,209	0	0		Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	(11,973)	(11,973)	0	0		Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int	71,819	71,819	0	0		Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	(2,588)	(2,588)	0	0	(Non-current state benefit of interest on uncertain positions.
Rounding	19	19	0	0	(
Subtotal - p234	701,421,321	673,062,464	561,449	0	27,797,408	
Less FASB 109 Above if not separately removed	(61.344.095)	(61.344.095)	0	0		
Less FASB 106 Above if not separately removed	2.065.766	(31,011,000)	0	0	2.065.766	
Less FASE 100 Above it not separately removed Total	760,699,650	734.406.559	561 449	0	25,731,642	
Total	700,099,000	7 34,400,333	301,449	U	23,731,042	1

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. 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-281

A	В	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(143,583,856)	(143,583,856)	0	0	0	Depreciation on pollution control facilities.
Rounding	0	0	0	0	0	
Subtotal - p275	(143,583,856)	(143,583,856)	0	0	0	
Less FASB 109 Above if not separately removed	0	0	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(143,583,856)	(143,583,856)	0	0	0	

- Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

A	В	C Gas. Prod.	D	E	F	G
	Total	Dist Or Other	Transmission	Plant	Labor	
Account 282	1	Related	Related	Related	Related	Justification
						Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code
287605 105.147 §1031 Exchange	(111,999)	(111,999)	0	0	0	Section 1031, otherwise knows as a "like-kind exchange." Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287599 105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,138,516)	(4,138,516)	0	0	0	Exclusion of ADT from § 1051 & 1055 Exchanges pursuant to the income tax normalization rules.
				_		Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing
287766 610.101 Amortization NOPAs 99-00 RAR 287610 105.403 Asset Retirement Obligation	39,220 (30,835,148)	39,220 (30,835,148)	0	0	0	of specific hydro generation facilities. Deferred tax balance associated with the Asset Retirement Obligations.
287605 105.142 Avoided Costs	211,963,420	211,963,420	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704 105.143 Basis Intangible Difference	(110.631)	0		(110.631)		Book-tax basis difference for the capitalization of interest for income tax purposes specifically related
287704 105.143 Basis Intangible Difference 287605 105.120 Book Depreciation	3.151.269.034	3.151.269.034	0	(110,631)	0	to hydro-relicensing costs transferred to plant-in-service. Book-tax difference for book depreciation.
287605 105.470 Book Fixed Asset Gain/Loss	13,841,533	13,841,533	0	0	0	Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
287605 105.146 Capitalization of Test Energy	5 627 948	5 627 948	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605 105.137 Capitalized Depreciation	(24,282,107)	(24,282,107)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605 105.100 Capitalized labor and benefit costs	24,979,766	24,979,766	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605 105.101 Capitalized labor costs - Medicare Subsidy 287605 Direct Assignment: Transmission Fixed Assets	1,565,135	1,565,135 806.855.823	(806.855.823)	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets. PowerTax Report #257: Transmission Book Allocation Group.
287605 Direct Assignment: Intangible Fixed Assets	0	33,645,425	0	0	(33,645,425)	PowerTax Report #257: Intangible Book Allocation Group.
287605 Direct Assignment: General Fixed Assets	0	116,484,291	0	0	(116,484,291)	PowerTax Report #257: General Book Allocation Group.
287605 105.153 Contract Liability Basis Adj - Chehalis	(57.751)	(57.751)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605 105.151 Contract Liability Basis Adj - Eagle Mountain	(15,024)	(15,024)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605 105.130 Contribution in Aid of Construction	332,638,465	332,638,465	0	0	0	Book-tax basis difference related to contributions in aid of construction. Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
						book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287605 105.175 Cost of Removal	(248,847,482)	(248,847,482)	0	0	0	
287224 145.030 CWIP Reserve	1,611,162	1,611,162	0	0	0	Reserve established for inactive projects included in CWIP. Book-tax basis difference related to the Allowance for Funds Used During Construction, which
						consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
						purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605 105.141 Debt AFUDC	(189,606,230)	(189,606,230)	0	0	0	interest on debt.
287607 105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,953,665)	(1,953,665)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
201001 100.117 Elicola of Natomaking - Lixed Pasets Fed Only - Film	(1,000,000)	(1,333,003)	V	•		Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that
						have been previously been paid by customers at a tax rate higher than the current tax rate and are
						probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are
						probable of recovery as the temporary book-tax differences reverse and result in higher taxable
287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough	(46,629,188)	(46,629,188)	0	0	0	income as compared to book income.
						Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
						purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605 105.139 Equity AFUDC	(134,198,080)	(134,198,080)	0	0	0	interest on debt. PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928 425.310 Hydro Relicensing Obligation	(3.045,255)	(3.045.255)	0	0	0	North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605 105.125 Tax Depreciation	(5,364,730,483)	(5,364,730,483)	0	0	0	Book-tax difference for tax depreciation.
287605 105.152 Tax Fixed Asset Gain/Loss	(93,273,943)	(93,273,943)	0	0	0	book-tax difference related to the disposition of capital assets. Tax adjustment to account for the difference between federal and state depreciation methodologies;
287605 105.129 Fixed Assets - State Modifications	16,721,417	0	0	16,721,417	0	primarily resulting from states that have not adopted bonus depreciation.
287605 105.131 Idaho Disallowed Loss	513,632	513,632	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605 105.148 Mine Safety Sec. 179E Election	(306.514)	(306 514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929 105.460 Non-ARO Removal Costs	(269,264,827)	(269,264,827)	0	0	0	Regulatory liability related to removal costs.
286605 105.136 PP&E FIN 48 Balances	(383,916)	(383 916)				PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be
280605 105.136 PP&E FIN 48 Balances	(303,910)	(303,910)	U	U	U	reversed upon audit by the Internal Revenue Service. Book-tax difference for eliqible costs under Internal Revenue Code Section 174 for internally
						developed software which are deductible in the period paid and incurred for income tax purposes.
287605 320.210 R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	These costs are capitalized for book purposes. Regulatory asset established to account for the cumulative GAAP to FERC timing difference in
						depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line
						over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the
286914 415.525 RA - Lease Depreciation - Timing Difference	(342,036)	(342,036)	0	0	0	lease payment less accrued lease interest. PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
						(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore
						creating basis differences between book basis and tax basis for the solar arrays.
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets	(303,919)	(303,919)	0	0	0	
287605 105.160 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,961,866	0	0	0	3,961,866	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
						Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.160 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	176,650	0	176,650	0	0	income tax normalization rules. Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account
287605 105.131 Reclass to Pollution Control Facilities Depreciation	143,583,856	143,583,856	0	0	0	281.
						Book-tax basis difference related to relocation reimbursements, which depending on whether or not
287605 105.140 Reimbursements	24.168.945	24,168,945	0	0	0	the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
257 555 1507,140 Prolitibulisations	24,100,945	24,100,945	U	U	U	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes
						and for income tax purposes are deductible in the period they are paid and incurred.
287605 105.122 Repairs Deduction	(497,930,703)	(497,930,703)	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decomissioning costs
287221 415.933 RL - Steam Decommissioning - ID	(298,254)	(298,254)	0	0	0	associated with steam assets.
	4.400.000	4.400.000				Regulatory liability established to defer Utah's share of the incremental decomissioning costs
287222 415.934 RL - Steam Decommissioning - UT	4,192,908	4,192,908	0	0	0	associated with steam assets. Regulatory liability established to defer Wyoming's share of the incremental decomissioning costs
287223 415.935 RL - Steam Decommissioning - WY	696,887	696,887	0	0	0	associated with steam assets.
207100 100 122 PL Effects of Potemaking Fixed Assets DM Fed Only	1 953 665	1.953.665	0	0		Deferred tax balance related to the regulatory liability related to protected property-related EDIT for
287189 100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,953,065	1,953,005	U	U	U	PMI's portion of Bridger Coal Company fixed assets

						Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that
						have been previously been paid by customers at a tax rate higher than the current tax rate and are
287187 100.121 RL - Effects of Ratemaking - Fixed Assets	(192,181,929)	(192,181,929)	0	0	o c	probable of being refunded as the temporary book-tax differences reverse and the amount of tax
287313 105.450 RL - Non-ARO Liability	269,264,827	269,264,827	0	0	C	Regulatory liability related to removal costs.
						Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915 425.155 ROU Asset (Operating Lease)	(2,715,908)	(2,715,908)	0	0	0	842.
						Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a
						change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of
						accounting for income tax purposes for certain expenditures which were previously being capitalized
						and depreciated. Under the new method of accounting, the expenditures are deductible for income
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	C	tax purposes in the period they are paid and incurred.
						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
						arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between
287605 105.116 Solar ITC Basis Adjustment	(41,832)	(41,832)	0	0		book basis and tax basis for the solar arrays.
						Book-tax difference related to different methods for computing deductible periodic depletion for book
287771 110.205 Tax Depletion-SRC	94,152	94,152	0	0	0	and tax purposes.
287301 105.471 UT Klamath Relicensing Costs	7,887,679	7,887,679	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
Rounding	0	0	0	0	0	
Subtotal - p275	(3,054,144,040)	(2,117,907,804)	(806,679,173)	16,610,786	(146,167,850)	
Less FASB 109 Above if not separately removed	(190,228,264)	(190,228,264)	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	

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

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 Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283						
FERC 283 - Regulatory Assets						
286688 320.287 RA - Pension Settlement - UT	(438,406)	(438,406)	0	o c		Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286887 320.286 RA - Pension Settlement - OR	(1,094,882)	(1,094,882)	0	ı c) (Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286889 320.288 RA - Pension Settlement - WY	(502,545)	(502,545)	0	C) (Regulatory asset established to defer Wyoming's portion of the pension settlement loss that occurred in 2021.
286890 415.100 RA - Equity Advisory Group - WA	(131,620)	(131,620)	0	C) (Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.
286891 415.943 RA - Covid-19 Bill Assist Program - OR	(2,660,190)	(2,660,190)	0	C		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892 415.944 RA - Covid-19 Bill Assist Program - WA	(739,088)	(739,088)	0	C)	Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
286893 415.755 RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	C) (Regulatory asset established to record Washington's share of major maintenance expense for the Colstrip Unit No. 4.
286894 415.261 RA - Wildland Fire Protection - UT	245.317	245.317	0			Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286896 415.734 RA - Cholla Unrecovered Plant -CA	(1,054,156)	(1,054,156)	0	0)	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898 415.736 RA - Cholla Unrecovered Plant -WY	(9,835,533)	(9,835,533)	0) (Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0		Contra-regulatory asset established to record a probable disallowace of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	C) (Contra-regulatory asset established to record a probable disallowace of California's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904 415.520 RA - WA Decoupling Mechanism	(34,505)	(34,505)	0	ı c) (Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910 415.200 RA - OR Transportation Electrification Pilot	(1,413,171)	(1,413,171)	0	ı c) (Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating transportation electrification in Oregon.
286911 415.430 RA - Transportation Electrification Pilot - CA	54,041	54,041	0	C		Regulatory asset established to defer costs related to California's pilot programs aimed at accelerating transportation electrification in California.
286912 415.431 RA - Transportation Electrification Pilot - WA	(144,580)	(144,580)	0	C) (Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286913 415.720 RA - Community Solar - OR	(478,518)	(478,518)	0	C) (Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
286917 415.260 RA - Fire Risk Mitigation - CA	(5,475,011)	(5,475,011)	0	C) (Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920 415.725 RA - Cholla U4 Closure	(4,270,012)	(4,270,012)	0	C) (Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	C) (Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286925 415.728 Contra RA - Cholla U4 Closure OR	25,590	25,590	0	C) (Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR.
286926 415.729 Contra RA - Cholla U4 Closure UT	304,350	304,350	0) C) (Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - UT.
286927 415.730 Contra RA - Cholla U4 Closure WY	101,169	101,169	0	, c		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286928 415.833 RA - Pension Settlement - CA	(197,233)	(197,233)	0	C	(Regulatory asset established to recover California's portion of pension settlement losses.
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	151,006	151,006	0	ı c	0	Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.

286930 286933	415.426 RA - 2020 GRC - Meters Replaced by AMI - OR	(3.408.400)				Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be
286933			(3.408.499)	0	0	0 amortized over 10 years.
	415.645 RA - Oregon OCAT Expense Deferral	(157,481)	(157,481)	0	0	0 Regulatory asset account established to record the difference between the amount of Oregon
						Regulatory asset established to record the purchase of California greenhouse gas pollution emission
286933	415.655 RA - GHG Allocation - CA - Noncurrent	(717,234)	(717,234)	0	0	allowances . Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola
						Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-EI
286936	415.255 RA - Wind Test Energy Deferral - WY	(54.344)	(54.344)	0	0	0 21.
			V- /- /			Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to
286938	415.646 RA - Oregon Metro Business Tax	(6,185)	(6,185)	0	0	0 Docket UM 2138.
287570	415.701 RA - Deferred Intervenor Funding Grants - CA	(96,413)	(96,413)	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from 0 customers through California rates.
20/3/0	413.701 RA - Deletied litterverior Funding Grants - CA	(30,410)	(30,413)	•	•	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571	415.702 RA - Lake Side Settlement - WY	(173,033)	(173,033)	0	0	0 sustained at the Lake Side generating plant.
						Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM)
287573	415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3,181,956)	(3,181,956)	0	0	0 deferrals.
287576	430 110 RA - DSM Balance Reclass	(867,977)	(867,977)	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826 RA - Pension Settlement - WA	(620,092)	(620,092)	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
						Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a
287590	415.840 RA - Deferred Independent Evaluator Fee - OR	(9,471)	(9,471)	0	0	0 request for proposal for new generation.
287591	415.301 RA - Environmental Costs - WA	746,616	746,616	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
20/391	415.301 RA - Environmental Costs - WA	740,010	740,010	0	0	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM)
287593	415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(5,130,426)	(5,130,426)	0	0	0 deferrals.
						Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM)
287596	415.892 RA - Deferred Excess NPC - ID - Noncurrent	(6,504,909)	(6,504,909)	0	0	0 deferrals.
287597	415.703 RA - Goodnoe Hills Settlement - WY	(62,696)	(62,696)	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages o sustained at the Goodnoe Hills generating plant.
	415.677 RA - Preferred Stock Redemption Loss - WA	(7,094)	(7,094)	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
						Regulatory asset established to record costs incurred for demand side management which are
						amortized according to guidelines established by each state regulatory jurisdiction.
287614	430.100 RA - Demand Side Management - Noncurrent	(51.023.353)	(51.023.353)	0	0	
207014	430.100 IVA - Demand Side Management - Noncoment	(31,023,333)	(31,023,333)	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are
287634	415.300 RA - Environmental Costs	(27,388,281)	(27,388,281)	0	0	amortized over a ten-year period for state regulatory purposes.
						Regulatory asset established to record funding for qualifying intervenors that are collected from
287640	415.680 RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)	0	0	0 customers through Oregon rates.
287642	105.401 RA - ARO	(59,035,189)	(59,035,189)	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retiremen obligations.
207042	100.401 NA - ANO	(00,000,100)	(00,000,100)		•	Asset accrued for required debt, amortized for book purposes over the remaining life of the original
287675	740.100 RA - Post Merger Loss - Reacquired Debt	(697,297)	(697,297)	0	0	0 issuance, or over the life of the new issuance if the original issuance was refinanced.
						Regulatory asset established to track the recoverable expenses associated with pension liability.
287738	320.270 RA - FAS 158 Pension Liability	(67,543,831)	(67,543,831)	0	0	0
287739	320.280 RA - FAS 158 Post Retirement Liability	318 612	318 612	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement 0 benefits liability
201135	320.200 IVA - FAS 130 FOSt Retirement Elability	310,012	310,012		•	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC)
287781	415.870 RA - Deferred Excess NPC - CA - Noncurrent	(49,203)	(49,203)	0	0	0 deferrals.
						Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783	415.880 RA - Deferred Independent Evaluator Fee - UT	85,990	85,990	0	0	0 request for proposal for new generation.
287840	415.410 RA - Energy West Mining	(47,792,143)	(47.792.143)	0	0	Regulatory asset established to record the deferral of costs associated with the Utah Mine Disposition where the operations of Deer Creek mine were discontinued in 2015.
287841	415.411 Contra RA - Deer Creek Abandonment - CA	310.618	310.618	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412 Contra RA - Deer Creek Abandonment - ID	704,078	704,078	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413 Contra RA - Deer Creek Abandonment - OR	1,984,599	1,984,599	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845 287846	415.415 Contra RA - Deer Creek Abandonment - WA 415.416 Contra RA - Deer Creek Abandonment - WY	1,054,042	1,054,042	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment. Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
207040	415.416 Contra RA - Deer Creek Abandonment - WY	120,231	120,231	0	0	Regulatory asset to record with contra regulatory asset for beer creek abandonment. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree
287848	320.281 RA - Post Retirement Settlement Loss	(504,200)	(504,200)	0	0	0 medical obligations.
						Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287849	415.424 Contra RA - Deer Creek Abandonment	11,404,387	11,404,387	0	0	0
						Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
287850	415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
						Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855	415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0 disposition.
287858	415.421 Contra RA - UMWA Pension - WA 415.676 RA - Preferred Stock Redemption - WY	(15,443)	(15,443)	0	0	Regulatory asset established to record Wyoming's portion of stock redemption costs.
						Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861	415.857 RA - Deferred Overburden Costs - ID	(159,803)	(159,803)	0	0	o regulatory order.
		, , ,	,,,			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868	415.858 RA - Deferred Overburden Costs - WY	(418,867)	(418,867)	0	0	0 regulatory order.
287871	415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1.147.759)	(1.147.759)	0	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program 0 (Oregon House Bill 3039).
201011	710.000 TVA - SUIdi FEEG-III Tahiii Delehai - OTA - NOHEGIRENI	(1,147,739)	(1,141,139)	U	U	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and
287882	415.876 RA - Deferred Excess NPC - OR - Noncurrent	(11,018)	(11,018)	0	0	Transition Adjustment Mechanism (TAM) deferrals.
287886	415.837 RA - Frozen MTM	(8,961,246)	(8,961,246)	0	0	Regulatory asset related to frozen mark to market derivatives.
						Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888	415.882 RA - REC Sales Deferral - WA - Noncurrent 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(51,369)	(51,369)	0	0	
287896	410.070 FA - Deletted Excess NPG - UT - Noticulient	(22,227,020)	(22,227,020)	0	0	Regulatory asset established to record Utah Energy Balancing Acount (EBA) deferrals. Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that
287897	425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(1,019,480)	(1,019,480)	0	0	0 are to be recovered from Utah customers.
						Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
287899	415.878 RA - UT Liquidation Damages	(103,264)	(103,264)	0	0	Bridger Unit4, Naughton Unit 1 and Unit 2.
						Regulatory asset established to record Wyoming's share of liquidating damages on outages at
287903	415.879 RA - Liquidation Damages - N2 - WY	(16.840)	(16.840)	0	0	Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 201 Energy Cost Adjustment Mechanism (ECAM).
	415.863 RA - Liquidation Damages - N2 - WY 415.863 RA - UT Subscriber Solar Program	(472,366)	(472,366)	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287906		(1,2,000)	(112,000)			Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying
287906						
	415.699 RA - BPA Balancing Account - OR	(887.962)	(887,962)			customers, such as those who meet specified reductions in energy use during peak hours, are 0 rewarded with a credit to their bill.

287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up (99.085) (99.085) 0 0 0 difference. 287935 415.936 RA - Carbon Plant Decomm/Inventory (389.389) 0 0 0 Regulatory asset established to record the deferrence. Regulatory asset established to record the balance. Regulatory asset established to record the balance.	stment tax credit (ITC). The tax basis of the solar far ITC, therefore creating basis differences between
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent (534,984) (534,984) 0 0 0	stment tax credit (ITC). The tax basis of the solar lar ITC, therefore creating basis differences between
The projects are qualified for the 30% solar invest arrays needs to be reduced by one-half of the sol book basis and tax basis for the solar arrays. This projects are qualified for the 30% solar invest arrays needs to be reduced by one-half of the sol book basis and tax basis for the solar arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays the solar arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified fo	lar ITC, therefore creating basis differences between
arrays needs to be reduced by one-half of the sol book basis and tax basis for the solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays are solar arrays. This plant of the solar arrays are solar arrays are solar arrays are solar arrays. This plant of the solar arrays are solar arrays are solar arrays are solar arrays. This plant of the solar arrays are solar arrays are solar arrays are solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays	lar ITC, therefore creating basis differences between
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up (99.085) (99.085) 0 0 difference. 287935 415.936 RA - Carbon Plant Decomm/Inventory (389.389) 0 0 0 Regulatory asset established to record the deferring Regulatory asset established to record the deferring Regulatory asset established to record the balance.	
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up (99.085) (99.085) 0 0 difference. 287935 415.936 RA - Carbon Plant Decomm/Inventory (389.389) 0 0 0 Regulatory asset established to record the deferrence. Regulatory asset established to record the balance. Regulatory asset established to record the balance.	
287935 415.936 RA - Carbon Plant Decomm/Inventory (389,389) (389,389) 0 0 Regulatory asset established to record the deferm	s is the revenue requirement gross-up for that
Regulatory asset established to record the balance	al of Carbon Plant's write off and sales proceeds of
	cing account activity for the costs and collections of
the Utah Sustainable Transportation and Energy	Plan (STEP) Pilot Programs.
287939 415.115 RA - Utah STEP Pilot Program Balance Account 2,670,717 2,670,717 0 0 0	
287942 430.112 RA - Other - Balance Reclass 0 (3.361,531) (3.361,531) 0 0 0	ies that have hipped to debit/credit balances.
287960 41.5855 RA-Storm Damago Deferral - CA (96,569) (96,569) 0 0 0 Regulatory Asset established to defer storm related (96,569) (96,569) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ed costs in California
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent (2.670,717) 0 0 0 Regulatory asset established for the UT Solar inc	entive program costs.
287972 320.285 RA - Post Employment Costs 2,103,559 0 0 0 2,103,559 Regulatory asset established as an offset to the in	
SAP account used for financial statement presen	
287977 415.885 RA - Noncurrent Proton of regulatory assets to liabilities (85.990) 0 0 0 0 or	s when the balance of the regulatory assets result in
	hare of the deferral of increased depreciation due to
	014 and the implementation of new rates effective
287981 415.920 RA - Depreciation Increase - Idaho (3,427,447) 0 0 0 January 1, 2021.	
Regulatory asset established to record Utah's sh	hare of the deferral of increased depreciation due to
287982 415.921 RA - Depreciation Increase - Utah (299,074) 0 0 the implementation of new rates on January 1, 20	
	s share of the deferral of increased depreciation due
	al of Jim Bridger Units 1 & 2 depreciation that was
regulatory asset established in execution of the control of the co	of new rates on January 31, 2021 pursuant to
287985 415.924 RA - Steam Deferred Depreciation - UT (1,192,930) (1,192,930) 0 0 0 Docket 20-035-04.	
Regulatory asset established for California's share	
287994 415.929 RA - Carbon Decommissioning - CA (92,132) 0 0 directed in the California general rate order/stipula	
287996 415.675 RA - Preferred Stock Redemption Loss - UT (44,810) 0 0 Regulatory asset established to record Utah's pour	or the conversion of master metered mobile home
and the desired of the second control of the	or the conversion of master metered mobile nome
26/39/ 410:002 IVA*CA Mobile Hollie Falk Conversion (35,420) 0 0 0	
FERC 283 - Other	hich the accumulated deferred income tax liability is
286908 210.201 Prepaid Taxes - Property Tax FIN 48 (3.391.794) 0 (3.391.794) 0 (expected to be reversed upon audit by the Internal	al Revenue Service.
Represents the funded Post-Employment Benefit	
286909 720.815 FAS 158 Post-Retirement Asset (8,109,999) (8,109,999) 0 0 0 subsidy, required under FAS 158.	
	perating and maintenance advance payments for the
	perating and maintenance advance payments for the
286919 210.170 Prepaid - FSA O&M - West (69,425) 0 0 0 west side repowered wind facilities.	ording and manifortance develop paymonic for the
Unrealized derivative gains and losses under FAS	
287336 730.120 FAS 133 Derivatives - Book Unrealized (13,026.247) (13,026.247) 0 0 0 financial instruments be valued at FMV for book of	
287492 OR BETC - Purchased Credits - Non-Cash (15,848) (15,848) 0 0 0 Book-tax difference related to the Gain on purchased Credits - Non-Cash (15,848) 0 0 Accrued liability associated with the acceptance of	ased Business Energy Tax Credits.
Accident insolving associated with the acceptation of the Company associated with the acceptation of the Company associated with the acceptation of the Company associated with the Company associated	
287564 425.130 Roque River-Habitat Enhance (96,044) 0 0 0 escalated, over a period of 9 years for habitat enh	
287569 720.805 FAS 158 Funded Pension Asset (15,544,398) (15,544,398) 0 0 Represents the funded pension asset under FAS	158.
Asset accrued for a deferred expense related to a	
287661 425 360 Hermiston Swan (615 614) (615 614) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ting plant. For book purposes, the cost is being
	Itility Commission fee, amortized for book purposes
287662 210.100 Prepaid Taxes - OR PUC (352,188) 0 0 0 over a period of 12 months or less.	dairy Commission ree, amortized for book purposes
Asset accrued for prepaid Utah commission fee,	amortized for book purposes over a period of 12
287664 210.120 Prepaid Taxes - UT PUC (852,418) 0 0 0 months or less.	
Prepaid account for the prepaid Idaho Public Utili	ities Commission fee, amortized for book purposes
287665 210.130 Prepaid Taxes - ID PUC (69,907) 0 0 0 over a period of 12 months or less. Asset acround for prepaid memberable face are	ortized for book purposes over a period of 12 months
287669 210.180 Prepaid Membership Fees (76.620) 0 0 0 of less., amo	orazed for book purposes over a period of 12 months
287708 210.200 Prepail Taxes - Property Taxes (5.295,232) 0 0 (5.295,232) 0 806-kax difference associated with the timing of	deductibility of property taxes.
Equity earnings for Trapper Mine. The equity me	thod of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis (944,320) 0 0 0 purposes.	
Deferred compensation plan investments are being	
invested based upon the plan participants' person investments are reflected at fair market value and	nal investment elections. Starting in July 2010, the
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement (582,461) 0 0 0 (582,461) enrings.	any unrealized gallis or losses are reliected in
287907 210.185 Prepaid Aircraft Maintenance (24,587) (24,587) 0 0 Prepaid account established for prepaid aircraft in	
287908 210.190 Prepaid Water Rights (98,924) 0 0 0 Prepaid account for prepaid water rights and water	er fees.
287915 910.937 LTIP Mark to Mkt Gain/Loss (956.251) To record unrealized gains/losses from the long to	erm incentive plan.
Rounding (16) (16) 0 0 0 0 Subtotal - p277 (382,542,004) (347,336,100) 0 (8,687,026) 564,847	
Subtoral - D2/1	
Less FASB 106 Above if not separately removed 0 0 0 0	
Total (382,442,919) (347,237,015) 0 (8,687,026) 564,847	

Instructions for Account 283:

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

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

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

Summa	ary Table: (Excess) / Deficien	nt ADIT
	Rate Base	Income Tax
Source	Adjustment	Allowance
Att 1B - 2017 TCJA	(356,992,668)	(19,896,011)
Total	(356,992,668)	(19,896,011)
TOTAL	Appendix A, Line 33B	Appendix A, Line 135b
	Appendix A, Line 330	Appendix A, Line 1330

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

		Accumulated Defe	erred Income Tax	Ex	cess Deferred Income Tax	
		Pre-	Post-			
cription	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
um. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,2
um. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,3
um. Deferred Income Tax Liability: Other Property	282	(4.513.376.192)	(2,924,096,160)	(1.589.280.032)	(1.222.725.846)	(366,554,1
um. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,7
stotal: Accumulated Deferred Income Tax		(4.975.928.708)	(3.150.254.812)	(1.825.673.896)	(1.316.688.743)	(508.985.1
er Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,9
er Regulatory Liabilities	254	(418,440)	(223,047)	(195,393)	0	(195,3
al Excess Deferred Income Tax		(4,569,194,881)	(2.933.443.547)	(1.635.751.334)	(1.316.688.743)	(319.062.5
ss-Up				(533,294,193)	(429,272,131)	(104,022,0
ess Deferred Income Tax Regulatory Liability	254			(2.169.045.527)	(1.745.960.874)	(423.084.6

A The net liability for excess deferred income tax is recorded in FERC Acct. 254 and is being amortized to FERC Acct. 411.1.

B Protected Excess Deferred income Tax is being amortized using the Reverse South Georgia Method over the remaining regulatory life of the assets.

Non-Protected Excess Deferred Concome Tax is being amortized over a five-year period.

							TABLE 3: Annua	Tracking of (Excess	r) or Deficient ADIT												
					FFRC Transmis	sion Allocable Excess			SI OF DELICIENT ADM					Formula Rate Inputs				TABLE 4:	NFORMATION ONLY		
						EDIT (RSGM)								Unamo	rtized			"Gross-up and ADI	Tare not included in	rate base	
	Remaining	Transn		Remaining	Ger		Remaining	Intan		Remaining	Non-Prote		Annual	(Excess) / De							
	Regulatory		74,995)	Regulatory	(5,79)		Regulatory		5,176)	Regulatory	(57,219		Amortization		Average		Gross-Up	(Excess) / Deficient		Regulatory	ADIT
Year 12/31/2018	Life	Amort.	End. Balance	Life 15.9	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort. 7 940 909	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up** (133.306.917)	Asset / (Liability)	Asset / (Liability)
12/31/2018	46.0 46.0	(7,488,587)	(336,986,408) (329,497,821)	15.9	(364,575)	(5,432,160)	15.9 15.9	(87,747)	(1,307,429) (1,219,682)	5.0	7,940,909	(65,160,824) (52,128,659)	(20.973.074)	(408,886,821)	(193,956,874) E	24.5866% 24.5866%	32.6024%	(408,886,821)	(133,306,917)	(542,193,738) (514,382,938)	133,307,000
12/31/2019	46.0	(7,488,587)	(322,009,234)	15.9	(364,575)	(4,703,010)	15.9	(87,747)	(1,219,682)	5.0	(13,032,165)	(39,096,494)	(20,973,074)	(387,913,747)	(377.427.210)	24.5866%	32.6024%	(387,913,747)	(119 631 466)	(486.572.139)	120,409,275
12/31/2021	53.2	(6.475.094)	(315.534.140)	18.5	(313.337)	(4,763,010)	18.5	(75,415)	(1,056,520)	5.0	(13,032,165)	(26.064.329)	(19.896.011)	(347.044.662)	(356.992.668)	24.5866%	32.6024%	(347.044.662)	(113,144,889)	(460, 189, 551)	113 144 984
12/31/2022		(6,475,094)	(309.059.046)		(313.337)	(4,076,336)			(981,105)		(13.032.165)	(13.032.164)	(19.896.011)	(327,148,651)	(337.096.657)	24.5866%	32.6024%	(327,148,651)	(106.658.312)	(433.806.963)	106.658.383
12/31/2023	53.2 53.2	(6,475,094)	(302,583,952)	18.5 18.5	(313,337)	(3,762,999)	18.5 18.5	(75,415) (75,415)	(905,690)	5.0	(13,032,164)	0	(19,896,010)	(307,252,641)	(317,200,646)	24.5866%	32.6024%	(307,252,641)	(100, 171, 735)	(407,424,376)	100,171,802
12/31/2024	53.2	(6,475,094)	(296, 108, 858)	18.5	(313,337)	(3,449,662)	18.5	(75,415)	(830,275)		0	0	(6,863,846)	(300,388,795)	(303,820,718)	24.5866%	32.6024%	(300,388,795)	(97,933,957)	(398,322,752)	97,934,022
12/31/2025	53.2 53.2	(6,475,094)	(289,633,764)	18.5	(313,337)	(3,136,325)	18.5	(75,415)	(754,860)		0	0	(6,863,846)	(293,524,949)	(296,956,872)	24.5866%	32.6024%	(293,524,949)	(95,696,178)	(389,221,127)	95,696,242
12/31/2026	53.2	(6,475,094)	(283,158,670)	18.5	(313,337)	(2,822,988)	18.5	(75,415)	(679,445)		0	0	(6,863,846)	(286,661,103)	(290,093,026)	24.5866%	32.6024%	(286,661,103)	(93,458,399)	(380,119,502)	93,458,461
12/31/2027	53.2 53.2	(6,475,094)	(276,683,576)	18.5 18.5	(313,337)	(2,509,651)	18.5 18.5	(75,415) (75,415)	(604,030)		0	- 0	(6,863,846)	(279,797,257)	(283,229,180)	24.5866%	32.6024%	(279,797,257)	(91,220,621)	(361,916,253)	91,220,682
12/31/2029	53.2	(6.475,094)	(263.733.388)	18.5	(313,337)	(1.882.977)	18.5	(75,415)	(453,200)		0	0	(6.863.846)	(266.069.565)	(269.501.488)	24.5866%	32.6024%	(266,069,565)	(86,745,064)	(352.814.629)	86.745.122
12/31/2030		(6,475,094)	(257,258,294)		(313,337)	(1.569.640)	18.5	(75,415)	(377,785)		0	0	(6,863,846)	(259,205,719)	(262.637.642)	24.5866%	32.6024%	(259,205,719)	(84.507.285)	(343.713.004)	84 507 341
12/31/2031	53.2 53.2	(6,475,094)	(250,783,200)	18.5 18.5	(313,337)	(1,256,303)	18.5	(75,415)	(302,370)		0	0	(6,863,846)	(252,341,873)	(255,773,796)	24.5866%	32.6024%	(252,341,873)	(82,269,507)	(334,611,380)	82,269,562
12/31/2032	53.2	(6,475,094)	(244,308,106)	18.5	(313,337)	(942,966)	18.5	(75,415)	(226,955)		0	0	(6,863,846)	(245,478,027)	(248,909,950)	24.5866%	32.6024%	(245,478,027)	(80,031,728)	(325,509,755)	80,031,781
12/31/2033	53.2	(6.475.094)	(237.833.012)	18.5	(313,337)	(629,629)	18.5	(75,415)	(151,540)		0	0	(6.863.846)	(238,614,181)	(242.046.104)	24.5866%	32.6024%	(238.614.181)	(77.793.950)	(316,408,131)	77,794,002
12/31/2034	53.2	(6,475,094)	(231,357,918)	18.5	(313,337)	(316,292)	18.5	(75,415)	(76,125)		0	0	(6,863,846)	(231,750,335)	(235,182,258)	24.5866%	32.6024%	(231,750,335)	(75,556,171)	(307,306,506)	75,556,221
12/31/2035	53.2	(6,475,094)	(224,882,824)	18.5	(313,337)	(2,955)	18.5	(75,415)	(710)		0	0	(6,863,846)	(224,886,489)	(228,318,412)	24.5866%	32.6024%	(224,886,489)	(73,318,393)	(298,204,882)	73,318,442
12/31/2036 12/31/2037	53.2	(6,475,094)	(218,407,730)	18.5	(2,955)	0	18.5	(710)	0		0	0	(6,478,759)	(218,407,730)	(221,647,110)	24.5866%	32.6024% 32.6024%	(211,932,636)	(71,206,162) (69,095,126)	(289,613,892)	69.095.172
12/31/2037	53.2 53.2	(6,475,094)	(205.457.542)		0	0		0	0		0	0	(6,475,094)	(205 457 542)	(208 695 089)	24.5866%	32.6024%	(205.457.542)	(66.984.090)	(272.441.632)	66 984 134
12/31/2039	53.2	(6,475,094)	(198.982.448)		0	0		0	0		0	0	(6.475.094)	(198.982.448)	(202.219.995)	24.5866%	32.6024%	(198.982.448)	(64.873.054)	(263.855.502)	64.873.097
12/31/2040	53.2	(6.475.094)	(192,507,354)		0	0		0	0		0	0	(6.475.094)	(192,507,354)	(195,744,901)	24.5866%	32.6024%	(192,507,354)	(62,762,018)	(255,269,372)	62.762.059
12/31/2041	53.2	(6,475,094)	(186,032,260)		0	0		0	0		0	0	(6,475,094)	(186,032,260)	(189,269,807)	24.5866%	32.6024%	(186,032,260)	(60,650,982)	(246,683,242)	60,651,022
12/31/2042	53.2	(6,475,094)	(179,557,166)		0	0		0	0		0	0	(6,475,094)	(179,557,166)	(182,794,713)	24.5866%	32.6024%	(179,557,166)	(58,539,945)	(238,097,111)	58,539,984
12/31/2043	53.2	(6.475.094)	(173.082.072)			0		0	0		0	0	(6.475.094)	(173.082.072)	(176.319.619)	24.5866%	32.6024%	(173.082.072)	(56.428.909)	(229.510.981)	56,428,947
12/31/2044	53.2	(6,475,094)	(166,606,978)		0	0		0	0		0	0	(6,475,094)	(166,606,978)	(169,844,525)	24.5866%	32.6024%	(166,606,978)	(54,317,873)	(220,924,851)	54,317,909 52,206,872
12/31/2045 12/31/2046	53.2 53.2	(6,475,094)	(160,131,884)		0	0		0	0		0	0	(6,475,094)	(153,656,790)	(163,369,431)	24.5866%	32.6024%	(153,656,790)	(50.095.801)	(212,338,721)	50,095,831
12/31/2047	53.2	(6,475,094)	(147 181 696)		0	0		0	0		0	0	(6,475,094)	(147 181 696)	(150,419,243)	24.5866%	32.6024%	(147 181 698)	(47,984,765)	(195,166,461)	47 984 79
12/31/2048	53.2	(6.475.094)	(140,706,602)		0	0		0	0		0	0	(6.475.094)	(140,706,602)	(143,944,149)	24.5866%	32.6024%	(140,706,602)	(45.873.729)	(186,580,331)	45.873.76
12/31/2049	53.2	(6,475,094)	(134,231,508)		0	0		0	0		0	0	(6,475,094)	(134,231,508)	(137,469,055)	24.5866%	32.6024%	(134,231,508)	(43,762,693)	(177,994,201)	43,762,72
12/31/2050	53.2	(6,475,094)	(127,756,414)		0	0		0	0		0	0	(6,475,094)	(127,756,414)	(130,993,961)	24.5866%	32.6024%	(127,756,414)	(41,651,657)	(169,408,071)	41,651,685
12/31/2051	53.2	(6,475,094)	(121,281,320)		0	0		0	0		0	0	(6,475,094)	(121,281,320)	(124,518,867)	24.5866%	32.6024%	(121,281,320)	(39,540,621)	(160,821,941)	39,540,647
12/31/2052	53.2	(6,475,094)	(114,806,226)		0	0		0	0		0	0	(6,475,094)	(114,806,226)	(118,043,773)	24.5866%	32.6024%	(114,806,226)	(37,429,585)	(152,235,811)	37,429,610
12/31/2053 12/31/2054	53.2	(6.475.094)	(108.331.132)		0	0		0	0		0	0	(6.475.094)	(108.331.132)	(111.568.679)	24.5866%	32.6024%	(108.331.132)	(35.318.549)	(143.649.681)	35.318.572 33.207.535
12/31/2055	53.2 53.2	(6,475,094)	(95.380.944)		0	0		0	0		0	- 0	(6,475,094)	(95,380,944)	(98.618.491)	24.5866%	32.6024%	(95.380.944)	(31,096,477)	(126,477,421)	33,207,533
12/31/2056	53.2	(6.475,094)	(88.905.850)	***	0	0		0	0		0	0	(6,475,094)	(88.905.850)	(92,143,397)	24.5866%	32.6024%	(88.905.850)	(28.985.441)	(117.891.291)	28,985,460
12/31/2057	53.2	(6,475,094)	(82,430,756)		0	0		0	0		0	0	(6,475,094)	(82,430,756)	(85,668,303)	24.5866%	32.6024%	(82,430,756)	(26,874,405)	(109,305,161)	26,874,423
12/31/2058	53.2	(6.475.094)	(75.955.662)		0	0		0	0		0	0	(6.475.094)	(75.955.662)	(79.193.209)	24.5866%	32.6024%	(75.955.662)	(24,763,369)	(100,719,031)	24,763,385
12/31/2059	53.2	(6,475,094)	(69,480,568)		0	0		0	0		0	0	(6,475,094)	(69,480,568)	(72,718,115)	24.5866%	32.6024%	(69,480,568)	(22,652,333)	(92,132,901)	22,652,348
12/31/2060	53.2	(6,475,094)	(63,005,474)		. 0	0		0	0		0		(6,475,094)	(63,005,474)	(66,243,021)	24.5866%	32.6024%	(63,005,474)	(20,541,297)	(83,546,771)	20,541,310
12/31/2061	53.2	(6,475,094)	(56,530,380)		0	0		0	0		0	0	(6,475,094)	(56,530,380)	(59,767,927)	24.5866%	32.6024%	(56,530,380)	(18,430,261)	(74,960,641)	18,430,273
12/31/2062	53.2 53.2	(6,475,094)	(50,055,286) (43,580,192)		0	0		0	0		0	0	(6,475,094)	(50,055,286)	(53,292,833)	24.5866%	32.6024%	(50,055,286)	(16,319,225)	(66,374,511)	16,319,236 14,208,198
12/31/2063	53.2	(6,475,094)	(43.580.192)		0	0		0	0		0	0	(6.475.094)	(37,105,098)	(46.817.739)	24.5866%	32.6024%	(37,105,098)	(14,208,189)	(57,788,381) (49,202,250)	14,208,198
12/31/2065	53.2	(6.475,094)	(30,630,004)		0	0		0	0		0	0	(6,475,094)	(30,630,004)	(33,867,551)	24.5866%	32.6024%	(30,630,004)	(9.986.116)	(40.616.120)	9 986 123
12/31/2066	53.2	(6,475,094)	(24, 154, 910)		0	0		0	0		0	0	(6,475,094)	(24,154,910)	(27,392,457)	24.5866%	32.6024%	(24,154,910)	(7,875,080)	(32,029,990)	7.875.086
12/31/2067	53.2	(6,475,094)	(17,679,816)		0	0		0	0		0	0	(6,475,094)	(17,679,816)	(20,917,363)	24.5866%	32.6024%	(17,679,816)	(5,764,044)	(23,443,860)	5,764,048
12/31/2068	53.2	(6.475.094)	(11,204,722)		0	0		0	0		0	0	(6.475.094)	(11,204,722)	(14.442.269)	24.5866%	32.6024%	(11,204,722)	(3.653.008)	(14.857.730)	3,653,011

D Excess deferred income taxes were reported in FERC Acct. 282 through 2018. Accordingly no separate rate base adjustment was reported in Appendix A.

E For the calendar year ended December 31, 2018, the balance is included in in FERC Acct. 282. Accordingly, it is excluded from the separately reported rate base adjustment in Appendix A to avoid being double counted.

PacifiCorp Attachment 18 - [INSERT NAME] NOTE: PacifiCorp will populate the worksheet in accordance v Ej nce with a future rate change

TABLE 1: Summarv of Excess Deferred Income Tax by Account a	nd Protected/Non-Protected Classification					
			ferred Income Tax	Ex	cess Deferred Income	Tax
		Pre-	Post-			
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
Accum. Deferred Income Tax Asset	190					
Accum. Deferred Income Tax Liability. Accelerated Amortization Property	281					
Accum. Deferred Income Tax Liability. Other Property	282					
Accum. Deferred Income Tax Liability. Other	283					
Subtotal: Accumulated Deferred Income Tax						
Other Regulatory Assets	182					
Other Regulatory Liabilities	254					
Total Excess Deferred Income Tax						
Gross-Up						
Excess Deferred Income Tax Regulatory Liability	254					
TABLE 2: Summary of Excess Deferred Income Tax by Function :	nd Protected/Non-Protected Classification					
Description				Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax					١	В
Other						
Total Excess Deferred Income Tax Before Gross-Up						

- A [Statement as to which account the (excess) / deficient ADIT is recorded and to which account the balance is being amortized.]

 B [Statement as to which method is being used to amortize protected (excess) / deficient ADIT|
 C [Statement of the amortization period for non-rotected (excess) / deficient ADIT|

							TABLE	3: Annual Trackin	ng of (Excess) or Defici	ient ADIT												-
						FERC Transmission	Allocable Excess Defe	erred Income Tax	, (<u>-</u>						Formula Rate Inputs				TABLE 4: I	NFORMATION ONL	r	
						Protect	ed EDIT (RSGM)									ortized			"Gross-up and ADI	T are not included in	rate base	
		Remaining	Tran	smission	Remaining		eneral	Remaining	Inte	ngible	Remaining	Non-Pro	tected EDIT	Annual	(Excess) / D	oficient ADIT						
		Regulatory		l Balance]	Regulatory		Balance]	Regulatory	Ilotial	Balance]	Regulatory		Balance]	Amortization	(Excess) / D	Average	-	Gross-Up	(Excess) / Deficient		Regulatory	ADIT
	Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)*
		Life	Allioit.	Eliu. Balarice	Life	Allioit.	Eliu. Balalice	Life	Allion	Ellu. Balalice	Life	Allioit.	Eliu. Balalice	ATT IB - ADIT	Eliu. Balarice	ATT IB - ADIT	Tax Nate	ractor	ADIT	Giossiop	Asset/(Liability)	Asset / (Liability)
1. 2. 3.																						
3.																						
4.																						
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Attachment 2 - Taxes Other Than Income Worksheet

		Page 262-263,		
Othe	er Taxes	Col (L)	Allocator	Allocated Amount
			Net Plant	
	Plant Related		Allocator	
	Real Property	162,344,531		
	Possessory taxes	507,279		
1	Total Plant Related	162,851,810	29.0164%	47,253,788
		,	Wages & Salary	
	Labor Related	•	Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	9.1865%	0
2	Total Labor Related	· ·	0.100070	· ·
			Net Plant	
	Other Included		Allocator	
	Annual Report	95,880		
	T. (10)	05.000	20.04040/	07.004
3	Total Other Included	95,880	29.0164%	27,821
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	162,947,690		47,281,609
-	т франция (= (=		=	
	Currently Excluded			
	Local Franchise	32,291,808		
	Montana Energy License	268,822		
	Montana Wholesale Energy	192,855		
	Idaho Generation Tax (KWh)	48,874		
	Oregon Department of Energy	1,609,682		
	Wyoming Wind Generation Tax	2,105,610		
	Washington Public Utility Tax	13,887,414		
	Other (Business & Occupation, Nevada Comm. Tax, Use)	53,976		
5	Subtotal Excluded Taxes	50,459,041		
0	Total Other Tours Included and Freshold different Av. 11 P.	212 406 724		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	213,406,731		
	Total Other Taxes			
7	114.14c	213,406,731		
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
	Assessment AEA - Depart from Electric Descents			
1	Account 454 - Rent from Electric Property Rent from Electric Property - Transmission Related			3,461,106
2	Pole Attachments - Transmission Related			263,843
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related		detail below	1,932,418
5	Miscellaneous General Revenues		detail below	49,787
6	Account 454 subtotal		(Sum Lines 1-5)	6,262,922
0	Account 454 Subtotal		(Sum Lines 1-5)	0,202,322
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	6,406,882
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the	Note 3		0
	load is not included in the divisor	11010 0		· ·
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	117,883,443
10	Facilities Charges including Interconnection Agreements	Note 2		2,184,428
11	Transmission maintenance revenue	Note 2	Account 456.2	640,484
12	Account 456 subtotal		(Sum Lines 7-11)	127,115,237
	Account 400 Subtotal		(Guill Eilies 7-11)	121,110,201
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 &12)	133,378,159
	Detail for selected items above			
	Miscellaneous General Revenues			
	Rents - General			0
	One Utah Center and North Temple office subleases			327,362
	Parking Rent: Lloyd Center, Portland, Oregon			214,592
	Rents - Common Affiliate - Kern River			0
	Rents - Non-Common			0
	Total Miscellaneous General Revenue			541,954
	Wages & Salary Allocator		<u>_</u>	9.19%
	Total Allocated Miscellaneous General Revenue			49,787
	Distribution Hadoubuild			
	Distribution Underbuild			0
	Third party attachments			0

fixed

555,768

555,768

Notes

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

Common pole location fixed annual revenue credit

Distribution Underbuild - Transmission related

- Note 2 If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3 If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

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

Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes Appendix A input: Line 127 + Line 137 from below 416,630,993 В 100 Basis Point increase in ROE 1.00% **Return Calculation** Notes Reference (Appendix A Line or Source) 117 Debt percent Total Long Term Debt (Notes Q & R) (Line 90 / (Lines 90 + 110 +116)) 48.19% 118 Preferred percent Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 0.01% Common percent Common Stock (Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 51.79% 119 120 Debt Cost Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt (Line 103 / Line 96) 4.68% Preferred Cost Preferred Stock cost = Preferred Dividends / Total Preferred Stock (Line 111 / Line 110) 121 6.75% 122 Common Cost Common Stock (Note H) Fixed plus 100 basis points 10.80% 123 Weighted Cost of Debt Total Long Term Debt (WCLTD) (Line 117 * Line 120) 2.25% 124 Weighted Cost of Preferred Preferred Stock (Line 118 * Line 121) 0.00% 125 Weighted Cost of Common Common Stock (Line 119 * Line 122) 5.59% 126 Rate of Return on Rate Base (ROR) (Sum Lines 123 to 125) 7.85% 127 Investment Return = Rate Base * Rate of Return (Line 52 * Line 126) 359,891,042 **Composite Income Taxes** Income Tax Rates 128 FIT = Federal Income Tax Rate 21.00% 129 SIT = State Income Tax Rate or Composite 4.54% 130 p = percent of federal income tax deductible for state purposes Per state tax code 0.00% T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 24.59% 131 132 CIT = T / (1-T)32.60% 133 1 / (1-T) 132.60% ITC Adjustment (388,582) 134 Amortized Investment Tax Credit Attachment 5 135 ITC Adjust. Allocated to Trans. - Grossed Up (Line 134 * (1 / (1 - Line 131) (515,269) 136 Income Tax Component = CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) = 83.637.814 Grossed up Excess or Deficient ADIT Amortization Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T) (26,382,594) 136b Appendix A (Line 135c) Total Income Taxes 56,739,952 137

PacifiCorp Attachment 5 - Cost Support

Plant in Service Worksheet

	A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
AIIIIIGII	Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	Detainates
- 4	December	204.58b	1 000110100	2020	7,627,712,649	
	January	Monthly Balances		2021	7,636,344,400	
	February	Monthly Balances		2021	7,653,035,468	
	March	Monthly Balances		2021	7,681,811,392	
5	April	Monthly Balances		2021	7,696,316,909	
6	May	Monthly Balances		2021	7,704,181,309	
	June	Monthly Balances		2021	7,736,124,219	
	July	Monthly Balances		2021	7,816,523,703	
	August	Monthly Balances		2021	7,818,883,845	
10	September	Monthly Balances		2021	7,828,967,977	
11	October	Monthly Balances		2021	7,857,978,034	
	November	Monthly Balances		2021	7,883,496,301	
	December	204.58g		2021	7,890,023,096	
			(1)			A
5 14	Transmission Plant In Service	(sum lines 1-13) /13	(Note M)	True-up	7,756,261,485	Appendix A input
	Calculation of Distribution Plant In Service	Source		Year	Balance	
15	December	204.75b		2020	7,647,962,060	
	January	Monthly Balances		2021	7,668,224,916	
	February	Monthly Balances		2021	7,687,347,498	
	March	Monthly Balances		2021	7,713,581,697	
	April	Monthly Balances		2021	7,736,926,271	
20	May	Monthly Balances		2021	7,767,556,427	
	June	Monthly Balances		2021	7,803,374,232	
	July	Monthly Balances		2021	7,826,859,342	
	August	Monthly Balances		2021	7,843,379,691	
	September	Monthly Balances		2021	7,877,253,457	
25	October	Monthly Balances		2021	7,902,580,938	
26	November	Monthly Balances		2021	7,942,141,589	
	December	204.75g		2021	8.032.285.954	
	Distribution Plant In Service	(sum lines 15-27) /13		True-up	7,803,805,698	-
20	Distribution Plant in Service	(sum lines 15-27)/13		rrue-up	7,003,003,096	
	Calculation of Intangible Plant In Service	Source		Year	Balance	
	December	204.5b		2020	1,054,374,613	-
	December	204.5g		2021	1,106,474,798	-
9 31	Intangible Plant In Service	(sum lines 29 & 30) /2	(Note N)	True-up	1,080,424,706	Appendix A input
	Calculation of General Plant In Service	Source		Year	Balance	
32	December	204.99b		2020	1,349,470,354	_
	December	204.99g		2021	1.376.963.716	
	General Plant In Service	(sum lines 32 & 33) /2	(Note N)		1,363,217,035	Appendix A input
5 34	General Plant in Service	(Sum lines 32 & 33) /2	(Note IV)	True-up	1,363,217,035	Appendix A input
	Colordation of Deadrestica Diant In Comics	C		V	D. I.	
	Calculation of Production Plant In Service	Source		Year	Balance	
	December	204.46b		2020	12,652,732,709	-
36	January	Monthly Balances		2021	12,831,985,426	
37	February	Monthly Balances		2021	12,958,160,624	
	March	Monthly Balances		2021	13,167,408,234	
	April	Monthly Balances		2021	13,243,363,863	
	May	Monthly Balances		2021	13,268,952,879	
	June	Monthly Balances		2021	13,372,875,013	
42	July	Monthly Balances		2021	13,407,960,024	
	August	Monthly Balances		2021	13,414,605,549	
	September	Monthly Balances		2021	13,423,964,195	
		Monthly Balances				
	October			2021	13,437,334,698	
	November	Monthly Balances		2021	13,451,881,587	
	December	204.46g		2021	13,476,057,172	-
48	Production Plant In Service	(sum lines 35-47) /13		True-up	13,239,021,690	
	Electric Plant Sold	204.102g			0	-
49						
49						
	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-up	04 040 705 777	Appendix A input

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation of Transmission Accumulated Depreciation	Source		Year	Balance	
51 December	Prior year 219.25c		2020	1,942,552,607	-
52 January	Monthly Balances		2021	1,951,149,198	
53 February	Monthly Balances		2021	1,959,917,145	
54 March	Monthly Balances		2021	1,972,925,665	
55 April	Monthly Balances		2021	1,983,039,097	
56 May	Monthly Balances		2021	1,993,581,730	
57 June	Monthly Balances		2021	2,001,550,523	
58 July	Monthly Balances		2021	2,009,099,475	
59 August	Monthly Balances		2021	2,018,779,138	
60 September	Monthly Balances		2021	2,028,675,490	
61 October	Monthly Balances		2021	2,038,288,372	
62 November	Monthly Balances		2021	2,049,121,683	
63 December	219.25c		2021	2,045,200,003	-
25 64 Transmission Accumulated Depreciation	(sum lines 51-63) /13	(Note M)	True-up	1,999,529,240	Appendix A input
Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	

6.	December	Prior year 219.26c		2020	3,027,035,454	ı
					3,027,035,454	
	January	Monthly Balances		2021		
	February	Monthly Balances		2021	3,046,017,234	
	March	Monthly Balances		2021	3,061,257,736	
	April	Monthly Balances		2021	3,071,234,009	
	May	Monthly Balances		2021	3,082,425,026	
	June	Monthly Balances		2021	3,093,005,070	
	July	Monthly Balances		2021	3,102,740,969	l
77	August	Monthly Balances		2021	3,112,233,506	
7/	September	Monthly Balances		2021	3,122,905,413	
7!	October	Monthly Balances		2021	3,130,159,324	
	November	Monthly Balances		2021	3,143,992,515	
	December	219.26c		2021	3.143.599.734	
	Distribution Accumulated Depreciation	(sum lines 65-77) /13		True-up	3,090,266,054	
1 "		\ mice do 11/110		nao ap	0,000,200,004	
	Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	
71	December	Prior year 200.21c		2020	689,402,579	
	December	200.21c		2021	725,504,660	
8 0	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2	(Note N)	True-up	725,504,660	
0 0	Accumulated intangible Depreciation	(Sum lines 79 & 60)72	(Note N)	True-up	707,453,619	
	Calculation of General Accumulated Depreciation	Source		Year	Balance	
82		Prior year 219.28c		2020	508,181,970	
		219.28c				
	<u>December</u>		(NI - 1 - NI)	2021	519,932,106	
26 8/	Accumulated General Depreciation	(sum lines 82 & 83) /2	(Note N)	True-up	514,057,038	Α
	Calculation of Production Accumulated Depreciation	Source		Year	Balance	
	December			2020		
		Prior year 219.20 through 219.24			4,462,427,281	
86		Monthly Balances		2021	4,508,899,821	
	February	Monthly Balances		2021	4,551,671,894	
	March	Monthly Balances		2021	4,556,216,951	
	April	Monthly Balances		2021	4,611,484,440	
	May	Monthly Balances		2021	4,652,334,003	
91	June	Monthly Balances		2021	4,697,939,131	
9:	July	Monthly Balances		2021	4,746,552,034	
	August	Monthly Balances		2021	4,793,394,200	
	September	Monthly Balances		2021	4,836,036,987	
	October	Monthly Balances		2021	4,864,952,174	
	November	Monthly Balances		2021	4,916,607,099	
97		219.20 through 219.24		2021	4,965,743,651	
	Production Accumulated Depreciation	(sum lines 85-97) /13		True-up	4,704,943,051	
98	Froduction Accumulated Depreciation	(amii iiiles 00-9/)/10		rrue-up	4,704,943,051	
7 99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	True-up	10,308,795,383	
/ 99	ACCUMULATED DEPRECIATION (TOTAL Electric PIANT)	(Suil lines 04, 70, 04, & 90)	(Note IVI)	rrue-up	10,300,795,383	
4.	T. 4-1 4 4 B	(F 04 70 04 04 0 00)		T	44 040 040 000	
10	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		True-up	11,016,249,002	
L						

Materials & Supplies

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount
Undistributed Stores Expense		Prior Year Current Year	227.16c 227.16c	0
39	(Note N)	Appendix A input	True-up	0 beg-of-year and end-of-year average
Construction Materials & Supplies		Prior Year Current Year	227.5c 227.5c	176,943,869 203,514,526
42	(Note N)	Appendix A input	True-up	190,229,198 beg-of-year and end-of-year average
Transmission Materials & Supplies		Prior Year Current Year	227.8c 227.8c	1,231,929 815,425
45	(Note N)	Appendix A input	True-up	1,023,677 beg-of-year and end-of-year average

ITC Adjustment

11 o Adjustinent					
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission related portion	Appendix A input	Details
Amortized Investment Tax Credit			Net Plant Allocator		
133 Utility Investment Tax Credit Adj Net (411.4)	114.19c	(1,339,178)	29.02%	(388,582)	
Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base					
	Current beg of year balance 266 footnotes	30,492			
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current end of year balance 266 footnotes Average	24,871 27,682	29.02%	8.032	(enter negative in Appendix A)
33 Internal Revenue Code (INC) 40(I)(1) adjustment to fale base	Average	21,002	29.02 /0	6,032	(enter negative in Appendix A)

Transmission / Non-transmission Cost Support

			Form No. 1	Transmission		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Amount	Related	Non-transmission Relate	ed Details
Land Held for Future Use						
	Prior Year	214.47d	23,912,440	1,679,914	22,232,526	Detail for transmission-related value on Attachment 12
	Current Year	214.47d	14,811,003	1,517,970	13,293,033	Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A input	True-up		1,598,942		beg-of-year and end-of-year average
					_	

Adjustments to A & G Expense

	nts to A & G Expense Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
Appendix A	Cline #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Aujusteu Total	Details
Exclu	uded Membership Dues Expense					
	FERC Form No. 1 page 335		Total	Included	Excluded	
	Page 335, Line 1 (Industry Association Dues)					
	American Clean Power	component of 335 Ln 1b	212,500		212,500	
	Edison Electric Institute	component of 335 Ln 1b	1,003,264	1,003,264	****	
	Intermountain Electrical Association	component of 335 Ln 1b	9,500		9,500	
	North American Transmission Forum	component of 335 Ln 1b	95,738	95,738		
	Northwest Public Power Association	component of 335 Ln 1b	1,810		1,810	
	Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	79,486		79,486	
	Rocky Mountain Electrical League	component of 335 Ln 1b	18,000		18,000	
	The National Hydropower Association, Inc.	component of 335 Ln 1b	71,832		71,832	
	UMS Group	component of 335 Ln 1b	42,000		42,000	
	Western Energy Supply Transmission Associates	component of 335 Ln 1b	43,379		43,379	
		Page 335, Line 1 Subtotal	1,577,509			
	Page 335, Lines 7 - 28 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
	Lines 7 - 28 (Business/Economic Dev. and Corp. Memberships & Subscriptions)	Page 335, Lines 7-28	251,609		251.609	
	Other (Individually less than \$5,000)	Page 335, Lines 7-26 Page 335, Line 29	112.877		112.877	
	Other (individually less trian \$5,000)	Page 335, Line 29	112,077		112,077	
	Directors' Fees - Regional Advisory Board	Page 335, Line 36	18,000		18,000	
i	Rating Agency and Trustee Fees	Page 335, Lines 31-35	560,121	560,121		
63	Total	(Note C)	Appendix A Input		860,993	
PBO						
	Fixed PBOP expense		Annual Update Informatio	nal Filing	1,701,106	
	Actual PBOP expense		Attachement 17		1,701,106	
58	Adjusted total (Current year actual)		Appendix A Input	True-up	0 .	Authorized Filled Expense minus Actual Expense
Prop	erty Insurance					
	Property Insurance Account 924		320.185b		4,207,600	
70		(Note F)	Appendix A Input		4,207,600	

Regulatory Expense Related to Transmission Cost Support

			Transmission		
		Form No. 1	Related		
ppendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instruction		Amount	Appendix A input	Non-transmission Related Details	
Directly Assigned A&G					
, ,					
pecific Transmission related Regulatory Expenses		1			
, , -		1			
Federal Energy Regulatory Commission:					
Annual Fee	350.19d	2,587,098	2,587,098		
Annual Fee - hydro	350.20d	3,408,208	-,,	3,408,208	
Transmission Rate Case	350.21d	329.045	329,045	., . , , . , ,	
Other Regulatory	350.22d	1,769,419	483,502	1,285,917	
67 Total	sum	8,093,769	3,399,644	4,694,125	
or rotar	Sun	0,030,703	0,000,044	4,004,125	
		1			

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Safety Related Appendix A Input	Non-safety Related Details	
Directly Assigned A&G 68 General Advertising Exp Account 930.1 - Safety-related Advertising	320.191b	8,074	0	8,074 Based on FERC 930.1 download	

Education and Out Reach Cost Support

			Education &			
			Outreach Appendix			
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			A Input	Other	Details	
Directly Assigned A&G						
71 General Advertising Exp Account 930.1 - Education and Outreach	320.191b	8,074	0	8,0	.074 Based on FERC 930.1 download	

Multistate worksheet

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

Adjustments to Transmission O&M

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related Appendix A input	Details
53	Transmission O&M	320.112b	232,301,840	(139,972)	232,161,86	8
	Adjustment for Ancillary Services Accounts 561-561.5					
	(561) Load Dispatching	320.84b	0			
	(561.1) Load Dispatch-Reliability	320.85b	0			
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647			
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0			
	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544			
	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711			
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,309,902	0	10,309,90	Adjustment for Ancillary Services Accounts 561-561.5
						<u> </u>
55	Less: Account 565	320.96b	159,058,497	0	159,058,49	7

Facility Credits under Section 30.9 of the OATT

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount Description & Documentation
Net Revenue Requirement	
166 Facility Credits under Section 30.9 of the OATT	Appendix A Input
168 Interest on Network Upgrade Facilities	4,690,561 Appendix A Input

Other adjustments to rate base

Other adjustments to rate base						
ndix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Amount			
Network Upgrade Balance						
1		Prior Year	Enter negative	(147,761,488)		
1		Current Year	Enter negative	(147,966,140)		
50 Network Upgrade Balance	(Note N)	Appendix A input	True-up	(147,863,814) beg-of-year and end-of-year average		
1						

Depreciation Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total	
Tes	ansmission Plant			
		(Note H)	336.7b	134.616,361
	Depreciation expense (403)			134,616,361
	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	134,616,361 Appendix A Input
Ge	neral Plant			
	Depreciation expense (403)	(Note H)	336.10b	47,034,116
	Amortization of limited term electric plant (404)	(Note H)	336.10d	591,957
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	47,626,073 Appendix A Input
Int	angible plant			
	Amortization of limited term electric plant (404)	(Note H)	336.1d	58,013,199
	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	58,013,199 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

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

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

ructi	ion Summar	ry											
	Month	Year	Action										
	April	Year 2	TO populates the formula with	Year 1 data from FERC Form N	lo. 1 data for Year 1 (e.g., 2010)							
	April	Year 2	TO estimates all transmission	Cap Adds and CWIP for Year 2	weighted based on Months exp	ected to be in service in Y	ear 2 (e.g., 2011)						
	April	Year 2	TO adds weighted Cap Adds	to plant in service in Formula									
	May	Year 2	Post results of Step 3										
	June	Year 2	Results of Step 3 go into effect	t for the Rate Year 1 (e.g., June	1, 2011 - May 31, 2012)								
	April	Year 3	TO populates the formula with	Year 2 data from FERC Form N	lo. 1 for Year 2 (e.g., 2011)								
	April	Year 3	Reconciliation - actual data										
	April	Year 3	TO estimates Cap Adds and 0	CWIP during Year 3 weighted bar	sed on Months expected to be i	n service in Year 3 (e.g., 2	012)						
cshe	eet												
	Month	Year	Action										
	April	Year 2	TO populates the formula with	Year 1 data from FERC Form N	lo. 1 data for Year 1 (e.g., 2010)							
			\$ - F	lev Req based on Year 1 data		Must run Appendix A to g	get this number (without in	puts in lines 16 or 34 of App	pendix A)				
	April	Year 2		lev Req based on Year 1 data Cap Adds and CWIP for Year 2	weighted based on Months exp					(but not Appendix A) for t	rue up.		
		Year 2 Plant In Service			weighted based on Months exp					(but not Appendix A) for t	rue up.	CWIP	
					weighted based on Months exp					(but not Appendix A) for t	rue up.	CWIP (K)	ī
		Plant In Service	TO estimates all transmission	Cap Adds and CWIP for Year 2		ected to be in service in Yo	ear 2 (e.g., 2011) in projec	ction and populates for actua	als as inputs to Attachment 7				Ī
		Plant In Service (A)	TO estimates all transmission	Cap Adds and CWIP for Year 2	(D)	ected to be in service in Yo	ear 2 (e.g., 2011) in projec (F)	ction and populates for actua	als as inputs to Attachment 7	(I) Monthly Additions	(J)	(K)	Ī
		Plant In Service (A) Monthly Additions	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions	(D) Monthly Additions	ected to be in service in Yo (E) Monthly Additions	ear 2 (e.g., 2011) in project (F) Monthly Additions	(G) Monthly Additions	els as inputs to Attachment 7 (H) Monthly Additions	(1)	(J) Monthly Additions	(K) Monthly Additions	Ī
	April P Balance	Plant In Service (A) Monthly Additions Other Transmission PIS	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	(D) Monthly Additions Energy Galeway	(E) Monthly Additions Energy Gateway	ear 2 (e.g., 2011) in projet (F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(I) Monthly Additions Energy Gateway	(J) Monthly Additions Energy Gateway	(K) Monthly Additions Transmission CWIP	Ī
lec (April	Plant In Service (A) Monthly Additions Other Transmission PIS	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	(D) Monthly Additions Energy Galeway	(E) Monthly Additions Energy Gateway	ear 2 (e.g., 2011) in projet (F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(I) Monthly Additions Energy Gateway	(J) Monthly Additions Energy Gateway	(K) Monthly Additions Transmission CWIP	
lec (April P Balance	Plant In Service (A) Monthly Additions Other Transmission PIS	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	(D) Monthly Additions Energy Galeway	(E) Monthly Additions Energy Gateway	ear 2 (e.g., 2011) in projet (F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(f) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Energy Gateway Total (Segments B-H)	(K) Monthly Additions Transmission CWIP	Ī
Dec (lan	April P Balance	Plant In Service (A) Monthly Additions Other Transmission PIS	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	(D) Monthly Additions Energy Galeway	(E) Monthly Additions Energy Gateway	ear 2 (e.g., 2011) in projet (F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(f) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Energy Gateway Total (Segments B-H)	(K) Monthly Additions Transmission CWIP (Gateway only)	
Dec (lan eb	April P Balance	Plant In Service (A) Monthly Additions Other Transmission PIS	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	(D) Monthly Additions Energy Galeway	(E) Monthly Additions Energy Gateway	ear 2 (e.g., 2011) in projet (F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(f) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Energy Gateway Total (Segments B-H)	(K) Monthly Additions Transmission CWP (Gateway only)	
Dec (lan Feb Mar	April P Balance	Plant In Service (A) Monthly Additions Other Transmission PIS	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	(D) Monthly Additions Energy Galeway	(E) Monthly Additions Energy Gateway	ear 2 (e.g., 2011) in projet (F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(f) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Energy Gateway Total (Segments B-H)	(K) Monthly Additions Transmission CWP (Gateway only)	
Dec (lan Feb Mar Apr	April P Balance	Plant In Service (A) Monthly Additions Other Transmission PIS	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	(D) Monthly Additions Energy Galeway	(E) Monthly Additions Energy Gateway	ear 2 (e.g., 2011) in projet (F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(f) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Energy Gateway Total (Segments B-H)	(K) Monthly Additions Transmission CWP (Gateway only)	
Dec (lan Feb Mar Apr May	April P Balance	Plant In Service (A) Monthly Additions Other Transmission PIS	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	(D) Monthly Additions Energy Galeway	(E) Monthly Additions Energy Gateway	ear 2 (e.g., 2011) in projet (F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(I) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Energy Gateway Total (Segments B-H)	(K) Monthly Additions Transmission CWP (Gateway only)	
Dec (lan Feb Mar Apr May lun	April P Balance	Plant In Service (A) Monthly Additions Other Transmission PIS	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	(D) Monthly Additions Energy Galeway	(E) Monthly Additions Energy Gateway	ear 2 (e.g., 2011) in projet (F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(f) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Energy Gateway Total (Segments B-H)	(K) Morthly Additions Transmission CWIP (Gateway only)	
Dec (lan Feb Mar Apr May Iun Iul	April P Balance	Plant In Service (A) Monthly Additions Other Transmission PIS	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	(D) Monthly Additions Energy Galeway	(E) Monthly Additions Energy Gateway	ear 2 (e.g., 2011) in projet (F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(f) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Energy Gateway Total (Segments B-H)	(K) Morthly Additions Transmission CWIP (Gateway only)	
Dec (lan Feb Mar Apr May lun lul Aug	April P Balance	Plant In Service (A) Monthly Additions Other Transmission PIS	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	(D) Monthly Additions Energy Galeway	(E) Monthly Additions Energy Gateway	ear 2 (e.g., 2011) in projet (F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(f) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Energy Galleway Total (Segments B-H)	(K) Morthly Additions Transmission CWIP (Gateway only)	
Dec (Jan Feb Mar Apr May Jun Jul Aug Sep	April P Balance	Plant In Service (A) Monthly Additions Other Transmission PIS	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	(D) Monthly Additions Energy Galeway	(E) Monthly Additions Energy Gateway	ear 2 (e.g., 2011) in projet (F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(I) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Energy Gateway Total (Segments B-H)	(K) Morthly Additions Transmission CWIP (Gateway only)	
Dec (lan Feb Mar Apr May lun lul Aug Sep Oct	April P Balance	Plant In Service (A) Monthly Additions Other Transmission PIS	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	(D) Monthly Additions Energy Galeway	(E) Monthly Additions Energy Gateway	ear 2 (e.g., 2011) in projet (F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(I) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Energy; Galteway Total (Segments B-H)	(K) Monthly-Additions Transmission CNIP (Gateway only)	
Dec (Jan Feb Mar Apr May Jun Jul Aug	April P Balance	Plant In Service (A) Monthly Additions Other Transmission PIS	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	(D) Monthly Additions Energy Galeway	(E) Monthly Additions Energy Gateway	ear 2 (e.g., 2011) in projet (F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(I) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Energy Gateway Total (Segments B-H)	(K) Monthly Additions Transmason CWP (Gateway only)	

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

int In Service				CWIP		
(M)	(N)	(0)	(P)	(Q)	(R)	(\$
Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWIP	Transmission CWIP	Input
Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(O / 13)	
				-	-	
				-		
				-	-	
	-	-	-	-	-	

Input to Line 16 of Appendix A

Not for true-up
Input to Line 34 of Appendix A

Not for true-up

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

PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

									3-									
Line																		
1	New Plant Carrying (Charge																
2	Fixed Charge Rate	(FCR) if not Co	ontributions in Aic	of Construction (CIAC	2)													
		Formula Line			,													
3	A	157		Net Plant Carrying Charg							9.0707%							
4	В	164			e per 100 l	Basis Point in ROE without D	epreciation				9.6178%							
5	С			Line B less Line A							0.5471%							
6	FCR if CIAC																	
7	D	158		Net Plant Carrying Charg	e without	Depreciation, Return, nor In	come Taxes				2.3805%							
	The FCR resulting fr																	
	In the True-up, the a			ange based on cost data	for subseq	juent years												
	Columns and rows n																	
	COLUMN D LING TOWN II	nay be added to		Transmission CWIP		Transm	ission PIS Actuals		Tran	smission PIS Projecti	ion							
8 Useful life of the project	Life					58.00			58.00									
"Yes" if the customer has paid a lumpsum																		
payment in the amount of the investment 9 line 29. Otherwise "No"	on CIAC	(Yes or No)	No			No			No									
10 Input the allowed increase in ROE	Increased ROE (basis po		0			50			50									
From line 3 above if "No" on line 13 and fi																		
11 line 7 above if "Yes" on line 13	9.8% ROE		9.0707%			9.0707%			9.0707%			9.0707%						
12 Line 14 plus (line 5 times line 13)/100	FCR for This Project		9.0707%			9.3442%			9.3442%			9.0707%						
13 Month Net Plant or CWIP Balance 14 Actual or estimated depreciation expense	Investment		-			1,922,132,004			-	-		-						
14 Actual or estimated depreciation expense	Annual Depreciation Exp	ense	-			33,140,207			-			-						
			13 Month Net						13 Month Net			13 Month Net						Transmission Incentive
		Invest Yr	Plant or CWIP Balance	Depreciation F		13 Month Net Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	Credit (incentive minus without)
15	W 9.8 % ROE	2010	Dalatice	Depreciation	Revenue	287,225,425	4,836,783	30,890,181	Dalatice	Depreciation	Kevenue	Dalatice	Depreciation	Revenue	\$ 30,890,181		\$ 30,890,181	(III.CETIUVE TIIII LOS WILLIOUS)
16	W Increased ROE	2010	-	-		287.225,425	4,836,783	31,675,830	-	-	-	-	-		\$ 31.675.830	\$ 31.675.830	\$ 50,050,101	\$ 785.649
17	W 9.8 % ROE	2011	-	-	-	784,113,653	13,727,954	84,852,663	-	-	-	-	-	-	\$ 84,852,663		\$ 84,852,663	
18	W Increased ROE	2011	-	-	-	784,113,653	13,727,954	86,997,454	-	-	-	-	-	-	\$ 86,997,454	\$ 86,997,454		\$ 2,144,791
19	W 9.8 % ROE	2012 2012	-	-	-	785,864,997	13,960,855	85,244,423	-	-	-	-	-	-	\$ 85,244,423		\$ 85,244,423	
20 21	W Increased ROE W 9.8 % ROE	2012 2013	-	-	-	785,864,997 1,039,140,449	13,960,855 18,682,869	87,394,005 112,940,330	-	-	-	-	-	-	\$ 87,394,005 \$ 112,940,330	\$ 87,394,005	\$ 112,940,330	\$ 2,149,581
22	W Increased ROE	2013	-	-		1,039,140,449	18,682,869	115,782,697	-		-	-	-		\$ 115,782,697	\$ 115,782,697	9 112,540,550	\$ 2,842,367
23	W 9.8 % ROE	2014			-	1,164,054,968	21,135,829	126,723,930	-					-	\$ 126,723,930		\$ 126,723,930	-,-,-,
24	W Increased ROE	2014	-	-	-	1,164,054,968	21,135,829	129,907,976	-	-	-	-	-		\$ 129,907,976	\$ 129,907,976		\$ 3,184,046
25	W 9.8 % ROE	2015	-		-	1,350,166,903	24,782,100	147,251,882	-		-			-	\$ 147,251,882		\$ 147,251,882	
26 27	W Increased ROE W 9.8 % ROE	2015 2016	-			1,350,166,903 1,463,059,094	24,782,100 29,386,385	150,945,002 162.096.296	-		-			-	\$ 150,945,002 \$ 162,096,296	\$ 150,945,002	\$ 162,096,296	\$ 3,693,120
28	W Increased ROE	2016	-	-	-	1,463,059,094	29,386,385	166,098,210	-	-	-	-	-		\$ 166,098,210	\$ 166,098,210	\$ 102,090,290	\$ 4,001,914
29	W 9.8 % ROE	2017			-	1,439,903,455	29,467,919	160,077,448	-					-	\$ 160,077,448		\$ 160,077,448	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
30	W Increased ROE	2017	-		-	1,439,903,455	29,467,919	164,016,024	-					-	\$ 164,016,024	\$ 164,016,024		\$ 3,938,576
31	W 9.8 % ROE	2018	-		-	1,413,360,220	27,214,371	155,416,238	-		-			-	\$ 155,416,238		\$ 155,416,238	
32 33	W Increased ROE W 9.8 % ROE	2018 2019	-			1,413,360,220 1,386,203,297	27,214,371 27,215,321	159,282,211 152,953,862	-		-				\$ 159,282,211 \$ 152,953,862	\$ 159,282,211	\$ 152,953,862	\$ 3,865,973
34	W Increased ROE	2019	-		-	1,386,203,297	27,215,321	156,745,552	-						\$ 156,745,552	\$ 156,745,552	\$ 132,333,002	\$ 3,791,690
35	W 9.8 % ROE	2020		-	-	1,471,003,295	28,854,427	162,284,934		-			-		\$ 162,284,934		\$ 162,284,934	5,757,000
36	W Increased ROE	2020	-	•	-	1,471,003,295	28,854,427	166,308,578	-	-		-	-	-	\$ 166,308,578	\$ 166,308,578		\$ 4,023,644
37	W 9.8 % ROE	2021	-	-	-	1,965,162,841	38,264,499	216,518,806	-	-	-	-	-	-	\$ 216,518,806		\$ 216,518,806	
38 39	W Increased ROE W 9.8 % ROE	2021 2022	· ·	-		1,965,162,841 1,922,132,004	38,264,499 38,176,479	221,894,127 212,527,581	· ·	-	-	-	-	-	\$ 221,894,127 \$ 212,527,581	\$ 221,894,127	\$ 212,527,581	\$ 5,375,322
40	W 9.8 % ROE W Increased ROE	2022	1 :	-	-	1,922,132,004	38,176,479 38,176,479	212,527,581 217,785,200	1 :	-					\$ 212,527,581 \$ 217,785,200	\$ 217,785,200	φ ∠12,021,081	\$ 5,257,619
41	W 9.8 % ROE	2023			-	- ,022,102,004	-			-				-	\$ -		s -	0,207,010
42	W Increased ROE	2023	-	-	-	-	-		-	-	-	-	-		\$ -	\$ -		\$ -
43	W 9.8 % ROE	2024	-	-	-	-	-		-	-		-	-	-	\$ -	L	\$ -	
44	W Increased ROE	2024	-	-	-	-	-		-	-		-	-	-	\$ -	5 -		\$ -
45 46	W 9.8 % ROE W Increased ROE	2025 2025			-		-	-	1 :	-	-		-	-	\$ - \$ -	s -	\$ -	s .
47	W 9.8 % ROE	2026]	_			-]				-		\$ -	1	s -	-
48	W Increased ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
49	W 9.8 % ROE	2027	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
50	W Increased ROE	2027	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
51 52	W 9.8 % ROE W Increased ROE	2028 2028	· ·	-		-	-	-	· ·	-	-	-	-	-	\$ -		\$ -	l. l
52	W Increased ROE W 9.8 % ROE	2028		-	-		-		1	-				-	\$ -	-	\$ -	•
54	W Increased ROE	2029		-	-		-			-		-	-	-	\$ -	s -		s -
55			ĺ			-	-		-	-		-	-				\$ -	
56	1								-			-			1	\$ -		\$ -

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2021

New		Oregon		Washington	ı	California		Utah		Wyoming		AZ, CO, MT,	NM	ldaho		Company
Row	v 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	1 350.2 Land Rights 2 352 Structures and Improvements 3 353 Station Equipment 4 354 Towers and Fixtures 5 55 Poles and Fixtures 6 356 Overhead Conductors and Devices 7 357 Underground Conductors and Devices 8 358 Underground Conductors and Devices 9 359 Roads & Trails 0 Unclassified Transmission															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21% 1.73%
11 12 13 14 15 16 17 18 19 20 21	1 398 Miscellaneous Equipment	738 94,778,743 23,769,198	2.07%	13,817,417	2.50% 2.06% 3.31%	4,222,101	0.00% 1.99% 5.48%	85,283 101,612,009 16,874,058	2.05% 2.55% 4.97%	16,220,165	1.87% 2.28% 5.56%	331,004		13,828,483	1.70% 1.84% 4.61%	5.00% 20.00% 12.50% 4.00% 4.17% 5.00% 4.30% 9.09% 5.00%
23 24 25																4.96% 5.71% 3.55%

- 1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 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.
- T 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 2021 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
- 14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned categories/FERC Accounts have been combined into their main accounts due to immateriality.
- 15 New FERC Sub-account 391.3 (Office Furniture and Equipment Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp Attachment 9a - Load Divisor for Projection

								ATT (Deel III	National Consis	a) Accessors of	current year and or	er han anne									
Column		61	62	- 63	64	f5	66	VI. 1 (Fall III *	RR RR	E) - Privat age ut	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	-
Couliii			12	13	- 14	10	10	- 1/	10	13	110		112	113	114	110	110		110	113	- '-
				RPA Clarke	BPA: Benton	BPA Oregon		BPA Airport			Calpine Energy					Avanorid		BPA South	BPA Idaho		
Customer	PacifiCorp	BPA Yakama	BPA Gazlev	PUD	REA	Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Rasin Flectric	Risck Hills	USBR	WAPA	Renewables II C	Exelon	East Idaho	Falls	NTUA	
	NFS.			NEO	NEO.	NEO	NFO	NEO	NFO.	NFO	NEO.	NEO NEO	NFO	NEO	NEO	NFO	NEO	NFO	NEO.		
Class	NFS	NFO	NFO																	NFO	Total NFO
RS / SA		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 894	
Jan	8,265	6.31	3.28	29.12	1.26	0.10	0.12	0.18	0.01	20.42	14.84	10.41	47.60	0.01	0.01	33.12	1.01	289.64	106.53	2.61	567
Feb	8.256	6.84	3.32	31.53	1.26	0.37	0.08	0.13	0.01	19.82	14.77	11.06	50.47	0.01	0.01	33.09	1.09	281.32	110.93	2.47	569
March	7,808	6.24	3.31	28.40	1.23	0.16	0.01		0.01	21.08	14.31	10.22	46.98	0.01	0.01	32.96	1.03	268.88	101.28	2.33	538
April	7,063	5.58	3.07	22.52	0.98	0.20		0.02	0.01	18.62	13.89	8.79	40.47	0.28	0.33	32.91	1.03	194.49	54.45	1.90	400
May	8,102	4.71	3.06	13.84	0.28	0.21			1.23	12.48	16.06	8.15	35.08	0.53	2.77	33.11	0.98	134.16	76.45	1.94	345
Jun	9.629	4.83	3.63	17.25	0.38	0.13		0.01	1.72	14.51	17.72	9.83	47.17	0.56	3.28	33.48	1.27	175.57	94.95	2.17	428
Jul	10,557	5.33	3.62	16.06	0.40	0.13		0.00	1.43	14.37	17.11	10.87	55.35	0.63	3.19	33.50	1.22	188.56	110.61	2.67	465
Aug	10,438	5.93	3.64	18.43	0.38	0.17			1.39	15.61	18.00	10.91	55.27	0.62	3.02	33.48	1.09	165.80	105.60	2.56	442
Sept	9,600	5.28	3.52	14.76	0.31	0.13		0.05	1.02	13.80	17.19	10.37	48.46	0.55	2.81	33.31	1.18	140.43	98.87	2.37	394
Oct	7.788	6.05	3.15	25.91	0.97	0.25	0.04		0.61	18.48	14.03	10.12	42.89	0.10	0.01	33.38	0.99	253.04	87.95	2.24	500
Nov	7,813	4.84	3.21	24.35	0.95	0.17	0.17	0.10	0.01	15.18	14.21	9.55	39.96	0.01	0.01	33.18	0.91	229.21	85.94	1.50	463
Dec	8,494	4.76	3.14	28.23	0.80	0.19	0.18	0.15	0.01	17.55	13.12	10.65	46.65	0.01	0.01	33.15	1.01	312.08	97.45	2.64	572
Total	103,811	67	40	270	9	2	1	- 1	7	202	185	121	556	3	15	399	13	2,633	1,131	27	5,683
Ava 12CP	8.651	6	3	23	1	0	0	0	- 1	17	15	10	46	0	- 1	33	1	219	94	2	474

			ther Service		
j	j5	j4	j3	j2	j1
		Western Area			
		Power			
		Administration	Deseret	UMPA	UAMPS
Total OS		OS	os	OS	OS
ı		RS 262/263	RS 280	RS 637	RS 297
90		321	115	59	405
87		313	93	61	405
78		322	73	42	349
75		242	106	41	365
1,02		302	121	63	542
1.24		315	148	111	674
1,45		330	162	153	810
1,50		312	205	152	832
1,36		295	175	139	758
81		287	111	45	375
86		296	108	51	413
92		301	107	54	459
12,52		3,637	1,524	973	6,386
1.04		303	127	81	532

														OATT (Part II Lo	ng-Term Firm I	oint-to-Point Trans	mission Service) - Projection													
Column	g1	92	g3	94	g5	g6	97	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g28	g29	g30	g
Customer	PacifiCorp	Black Hills,	BPA	RPA	Idaho Power	Avenorid	Thermo No.	Powerex	Provens	Powerex	Prosesses	NextFra	State of SD	Sacramento Muncipal Utility District	Salt River	Clatekanie People's Utility District	Evergreen Biopower,	Garrett Solar	Airport Solar, LLC	EWER	Falls Creek	Inmes	Powerex	Powerex	Powerex	Powerex	Powerey	Powerey	Powerex	City of Roseville	
Class RS / SA	LTP Various	LTP SA 67	LTP SA 179	LTP SA 656	LTP SA 212	LTP SA 895	LTP SA 568	LTP SA 169	LTP SA 1016	LTP SA 1017	LTP SA 1040	LTP SA 733	LTP SA 779	LTP SA 863	LTP SA 809	LTP SA 899/ SA 901	LTP SA 874	LTP SA 966	LTP SA 965	LTP SA 606	LTP SA 868		LTP SA 700	LTP SA 701	LTP SA 702	LTP SA 748	LTP SA 749	LTP SA 995	LTP SA 996	LTP SA 881	Total LTP
Jan	1.921	50		56		30	- 11	80	100	100		99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3.458
Feb March	1,921 1,921	50		56		30	- 11	80	100	100		99	- 1	19	25 25	15	10	10	50 50	25 25	5	96 98	100	100	100	50 50	150	100	100 100	50	3,458 3,458
April	1,921	50		56		30	- 11	80	100	100		99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
Mav	1.921 2.016	50		56		30	- 11	80	100 100	100	100 100	99	4	19	25	15	10	10	50	25	5	102	100	100	100	50	150	100	100 100	50	3,562 3,690
Jul	2,016	50		56	50	30	- 11	80	100	100	100	80	- 4	19	25	15	10	10	48	25 25	1	106	100	100	100	50	150	100	100	50	3,686
Aug	2,016	50		56	50	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	1	106	100	100	100	50	150	100	100	50	3,686
Sept Oct	2.016 2.016	50 50	- 1	56 56	50 50	30	11	80 80	100	100 100	100 100	80	4	19	25 25	15	10	10	48	25 25	3	106	100 100	100 100	100 100	50 50	150	100	100 100	50 50	3.688 3.690
Nov	1,855	50		56		30	- 11	80	100	100	100	99	- 4	19	25	15	10	10	48	25	5	99	100	100	100	50	150	100	100	50	3,491
Dec	1,855	50		56		30	11	80	100	100	100	99	4	19	25	15	10	10	48	25		99	100	100	100	50	150	100	100	50	3,491
Total	23,395	600	-	672	250	360	132	960	1,200	1,200	800	1,093	48	228	300	180	120	120	586	300	50	1,222	1,200	1,200	1,200	600	1,800	1,200	1,200	600 50	42,816 3,568
Aug 12CP	1,950	50	_	36	21	30	- 11	80	100	100	67	91	4	19	25	15	10	10	49	25	- 4	102	100	100	100	50	150	100	100	50	3,568

				Divisor
Total Network & OS	1% growth	Behind-the Meter	Total Network Load	Network + OS + LTP
9,731	9,831	249	10.080	13.538
9,697	9,796	204	10,000	13,458
9,132	9,225	204	9,429	12,887
8,217	8,301	207	8,508	11,966
9,476	9,572	184	9.756	13.318
11,306	11,421	179	11,600	15,290
12,477	12,603	146	12,749	16,435
12,381	12,506	143	12,649	16,335
11,362	11,477	189	11.666	15.354
9,106	9,199	190	9,389	13,079
9,145	9,238	230	9,468	12,959
9,986	10,089	229	10,318	13,809
122,015	123,258	2,353	125,611	168,427
10,168	10,272	196	10,468	14,036

PacifiCorp
Attachment 9a1 - Load (Current Year)
2021

											OAT	T (Part III - N	etwork Service)											$\overline{}$
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East		3 Phases Renewables Inc.	NTUA	Total
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	
Jan	26	18:00	8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91	-	2.55	557
Feb	18	19:00	7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11	-	2.44	548
March	1	8:00	7,547	5.55	3.18	26.03	1.05	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24	-	2.41	542
April	12	8:00	7,098	5.88	3.23	25.72	0.91	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15	-	1.88	394
May	31	18:00	8,244	4.73	3.24	15.73	0.46	0.46	-	-	1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80	-	1.90	357
Jun	28	17:00	10,755	6.06	4.15	23.38	0.38	-	-	-	1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21	-	2.35	475
Jul	6	17:00	10,861	5.35	3.71	16.13	0.40	0.39	-	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66	-	2.73	484
Aug	12	17:00	10,546	6.35	3.73	22.08	0.39	0.16	-	-	1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85	-	2.55	450
Sept	9	17:00	9,459	5.51	3.23	13.99	0.29	0.38	-	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85	-	2.53	383
Oct	12	9:00	7,314	5.85	2.93	24.60	0.73	-	-	-	0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08	-	1.95	422
Nov	22	18:00	7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73	-	-	422
Dec	28	18:00	8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74	-	2.65	618
Total			104,380	66	40	280	9	3	1	1	7	200	197	121	544	4	16	413	17	2,578	1,129		26	5,651

					Other	r Service		
Column			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
Jan	26	18:00	427	56	107	305		896
Feb	18	19:00	400	58	109	278		845
March	1	8:00	379	43	95	340		857
April	12	8:00	414	76	141	213		843
May	31	18:00	548	56	109	302		1,015
Jun	28	17:00	731	126	166	317		1,340
Jul	6	17:00	870	156	190	323		1,539
Aug	12	17:00	834	147	227	303		1,511
Sept	9	17:00	772	137	155	298		1,362
Oct	12	9:00	375	50	137	227		789
Nov	22	18:00	399	59	129	291		877
Dec	28	18:00	461	53	115	294		924
Total			6,611	1,017	1,679	3,491		12,798

PacifiCorp Attachment 9a2 - Load (One Year Prior)

2020

													OATT (Part III - Networl	Service)									
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20 f21	f
										BPA Airport			Calpine Energy					Avangrid		BPA South East	BPA Idaho	3 Phases		
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	Falls	Renewables Inc.	NTUA	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO		Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	4
Jan	15	8:00	8,327	7.45	3.27	29.21	1.36		0.17	0.18	-	21.07	13.99	10.68	51.49	0.01	0.01	33.01	1.16	264.46	96.86	0.25	2.63	537
Feb	4	8:00	8,221	7.17	3.44	31.20	1.26	-	0.05	0.12	-	21.17	13.83	10.72	47.51	0.01	0.01	32.75	1.06	301.29		0.24	2.56	580
March	2	8:00	7,658	5.82	3.51	23.99	1.12	-	-	-	-	19.87	13.87	10.36	42.81	0.01	0.01	32.54	1.09	250.10	104.96	0.24	2.23	513
April	2	9:00	6,924	5.16	2.79	22.71	0.93	0.05	-	0.04	-	20.18	13.59	9.00	43.58	0.25	0.01	32.98	1.05	200.66	66.27	0.19	1.95	421
May	29	17:00	8,750	4.39	3.00	14.25	0.37	0.17	-	-	-	11.75	16.67	7.51	36.39	0.55	3.26	32.76	1.09	131.14		0.26	2.13	352
Jun	23	18:00	9,451	4.16	3.42	17.10	0.34	0.40	-	0.01	-	15.94	17.63	9.94	47.72	0.54	3.41	33.35	1.25	160.85	84.38	0.30	2.22	403
Jul	30	17:00	10,476	5.13	3.74	18.12	0.40	-	-	-	-	15.55	16.54	9.66	53.21	0.68	3.14	33.78	1.21	172.73	105.52	0.35	2.68	442
Aug	17	16:00	10,546	5.60	3.57	17.11	0.37	0.36	-	-	-	15.59	16.33	10.76	61.16	0.62	3.14	33.38	1.12	161.70	110.05	0.31	2.69	444
Sept	3	17:00	9,618	4.97	3.61	17.26	0.34	-	-	-	-	13.54	16.12	9.41	45.99	0.61	3.06	33.96	1.20	137.35	99.93	0.29	2.48	390
Oct	26	9:00	7,776	5.72	3.03	26.55	0.92	0.38	-	-	0.59	20.08	11.97	9.76	48.69	0.01	0.01	34.27	0.93	272.78	82.87	0.21	2.27	521
Nov	30	19:00	7,685	4.94	3.00	25.05	0.92	-	0.16	0.10	0.01	16.41	12.39	9.23	39.98	0.01	0.00	34.22	0.81	242.69	94.60	0.17	2.35	487
Dec	29	18:00	8,274	4.40	3.02	28.06		0.57	0.18	0.10	0.01	17.42	11.06	10.51	45.74	0.01	0.01	33.72	1.08	326.59	101.98	0.21	2.62	587
Total			103,708	64.9	39.4	270.6	8.3	1.9	0.6	0.6	0.6	208.6	174.0	117.5	564.3	3.3	16.1	400.7	13.0	2,622.3	1,138.8	3.0	28.8	5,677

					(Other Service		
Column			j1	j2	j3	j4	j5	j
						Western Area		
						Power		
Customer			UAMPS	UMPA	Deseret	Administration		
Class			OS	os	os	OS		Total OS
RS/SA	Day	Time	RS 297	RS 637	RS 280	RS 262/263		
Jan	15	8:00	379	58	90	333		861
Feb	4	8:00	431	62	89	322		905
March	2	8:00	354	50	66	307		776
April	2	9:00	343	31	117	222		713
May	29	17:00	674	101	155	310		1,240
Jun	23	18:00	674	111	157	312		1,254
Jul	30	17:00	788	152	149	348		1,437
Aug	17	16:00	856	157	240	316		1,569
Sept	3	17:00	744	116	224	299		1,383
Oct	26	9:00	365	41	126	301		833
Nov	30	19:00	409	47	122	298		875
Dec	29	18:00	453	48	122	294		916
Total			6,469	975	1,657	3,662	-	12,763

PacifiCorp Attachment 9a3 - Load (Two Year Prior)

		OATT (Part III - Network Service)																					
Column		Ī	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
											Calpine Energy					Avangrid		BPA South East		3 Phases		BPA Airport	
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA B	BPA Oregon Wind	BPA CEC	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	BPA Idaho Falls	Renewables Inc.	NTUA	Solar	ı
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	SA 836	
Jan	2	9:00	8,233	6.88	3.60	28.75	1.34	0.30	-	19.78	15.45	10.47	45.55	0.01	0.01	30.81	0.75	330.22	108.83	0.01	2.64		605
Feb	7	8:00	8,604	7.68	3.56	35.61	1.36	0.50	0.03	18.86	16.14	11.81	55.25	0.01	0.01	31.82	0.79	280.11	112.41	0.06	2.42		578
March	4	8:00	8,218	7.34	3.25	35.18	1.52	0.11	0.02	21.94	14.33	11.13	54.20	0.01	0.01	31.63	0.77	284.05	93.62	0.05	2.34		561
April	10	8:00	7,167	5.69	3.18	19.14	1.10	-		16.23	13.71	8.54	37.79	0.24	0.01	31.21	0.70	176.91	66.93	0.07	1.87		383
May	13	18:00	7,311	5.01	2.94	11.55		-	-	11.21	15.44		32.18	0.54	1.99	32.06	0.79	120.64	81.43		1.77		324
Jun	28	18:00	8,681	4.28	3.31	11.27	0.43	-	-	14.36	15.40		44.89	0.55	3.20	31.97	0.87	168.55	93.27	0.11	1.93		404
Jul	22	17:00	10,334	5.50	3.42	13.92	0.40	-	-	12.68	17.43	11.28	53.47	0.61	3.09	32.04	0.72	191.32	117.65		2.61	-	466
Aug	5	17:00	10,220	5.82	3.63	16.11	0.37	-	-	13.93	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.87	105.90	0.18	2.42		430
Sept	5	17:00	9,722	5.36	3.73	13.05	0.30	-	-	16.10	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11	-	409
Oct	30	8:00	8,274	6.57	3.50	26.58	1.27	0.37	0.13	18.17	14.16	11.60	48.47	0.01	0.01	32.06	0.78	298.06	92.90		2.49		557
Nov	26	18:00	8,081	4.45	3.36	25.32	1.16	-	0.18	17.03	13.84	11.06	43.68	0.01	0.01	32.27	0.55	247.44	78.49	0.07	2.16		481
Dec	17	18:00	8,498	4.81	3.17	24.42	0.90		0.18	17.09	13.91	9.79	43.64	0.01	0.01	32.61	0.72	290.96	65.63	0.08	2.65	0.24	511
Total			103,344	69	41	261	10	1	1	197	185	124	561	3	14	383	8	2,699	1,125	1	27	0	5,711

					Other:	Service		
Column			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
Jan	2	9:00	408	64	148	324		943
Feb	7	8:00	383	64	81	340		868
March	4	8:00	314	33	58	320		724
April	10	8:00	338	18	60	290		706
May	13	18:00	405	32	99	295		831
Jun	28	18:00	617	95	121	317		1,150
Jul	22	17:00	772	151	148	318		1,389
Aug	5	17:00	805	152	148	318		1,423
Sept	5	17:00	758	166	146	288		1,358
Oct	30	8:00	384	44	69	334		831
Nov	26	18:00	431	48	74	299		852
Dec	17	18:00	464	60	85	314		924
Total			6,080	927	1,237	3,757		12,001

Attachment 9b - Load Divisor for True up

Attachment 9b - L	oad Divis

																									_									
											OATT (Part III -																	Other Serv	vice					
lumn		e	ff	12	f3	55	f5	15	17	13	19	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	20	121	f		j1	2	[3	4	j5				
stomer iss	ay Time	PaoliCoro NFS	BPA Yakama NFO SA 328	BPA Gazlev NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oreson Wind NFO SA 538	BPACEC NFO SA827	BPA Aircort Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA ktaho Falls NFO SA747	3 Phases Renewables Inc. NFO SA 876	NTUA NFO SA 894	То	tal NFO	U	JAMPS I OS RS 297 F	UMPA De OS (RS 637 RS	eseret A	stem Area Power Administration OS RS 262/263		Total OS			
2 5 1 1	6 18:00 8 19:00 1 8:00 2 8:00	8,234 7,941 7,547 7,098	5.6 5.5 5.8	2.97 3.18 3.23	27.78 26.03 25.72	1.09 1.16 1.05 0.91	0.59 0.37 0.55	0.18 0.16			20.43 19.42 21.45 19.44	15.09 14.35 14.74 14.37	10.64 9.18 8.82	45.76 48.66 43.94 40.05	0.01 0.01 0.01 0.36	0.00 0.00 0.01 0.99	35.53 34.70 34.70 34.54	1.13 1.40 1.23 1.33	274.24 262.57 272.49 205.90	113.91 115.11 105.24 30.15		2.55 2.44 2.41 1.88		557.173 547.780 541.569 394.129		427 400 379 414	56 58 43 76	107 109 95 141	305 278 340 213		896 845 857 843			
3 2	1 18:00 8 17:00 5 17:00 2 17:00	8,244 10,755 10,861 10,546 9,459	4.7. 6.0 5.3 6.3 5.5	4.15 3.71 3.73	23.38 16.13 22.08	0.46 0.38 0.40 0.39 0.29	0.46 0.39 0.16 0.38		0.00	1.39	14.49 13.23 14.90 17.30 11.77	16.07 20.12 17.37 20.10 18.11	9.94 11.68	36.68 48.91 59.38 54.53	0.50 0.60 0.60 0.61	3.06 3.22 3.34 2.99	34.51 35.12 34.70 34.78	1.07 1.69 1.74 1.82	197.33 201.64 168.84 139.70	61.80 107.21 108.66 100.85 88.85		1.90 2.35 2.73 2.55 2.53		356.873 475.392 484.136 449.563 382.557		731 870 834	126 126 156 147	109 166 190 227	302 317 323 303 298		1,015 1,340 1,539 1,511 1,362			
t t 2	9:00 2 9:00 2 18:00 8 18:00	7,314 7,672 8,708	5.8 5.1 5.0	2.93 3.26 3.23	24.60 22.67 32.21	0.73 0.76 1.50	0.50 0.52 0.00	0.16 0.18	0.11	0.62 0.01 0.01	17.19 12.10 18.13	15.95 16.41 14.40	9.00 8.37 11.66	31.51 36.22 50.56	0.01 0.01	0.01 0.01 0.01	33.80 33.06 33.13	1.26 1.36 1.25	188.29 197.50 318.70	88.08 84.73 124.74		1.95 2.65		422.059 422.381 617.546		375 399 461	50 59 53	137 129 115	227 291 294		789 877 924			
12CP		8,698				0.75	0.20				16.65	15.42			0.29		34.40		214.60	94.11		239		0.601	_	6.61		140	201		1.055.50			
m.		91	a2	93	04	q5	of.	07	o8	8	o10	a11			Firm Point-to-P			017	018	019	620	o21	g22	023	g24	g25	026	027	g28	029	030	o31	032	
tomer		PacifiCorp	Avangrid	Black Hills, Inc.	BPA	BPA	City of Roseville	Clatskanie Peoples Utiliti District	Clatskanie Peoples Utilit District	Clatskanie Peoples Utiliti District	Evergreen Bio	Idaho Power	Thermo No 1 (CRYO)	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex F	owerex N	extEra: S	Sa State of SD Muni	cramento opal Utility F District	alt River El Project	EWEB (Garrrett Solar	Airport Fa Solar	alls Creek E	Shell Energy NA Lo		
ss	1	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP I	LTP	LTP	LTP	LTP		LTP	Total LTP
RS/SA D	zy Time	Various	SA 895	SA 67	SA 179	SA 656	SA 881	SA 899	SA 900	SA 901	SA 874	SA 212	SA 568	SA 169	SA 700	SA 701	SA 702	SA748	SA749	SA 995	SA 996	SA 1016 S	A 1017 S	A 733	SA779 1	SA 863 3	SA 809 SA	A 605	SA 966	SA 965	SA868	SA 791	_	
rch		2,446 2,446 2,446 2,446	3	50 50 50	18 18 18	56 56 56	50 50 50	13 13 13		2 2 2	10 10 10		11	80 80 80	100 100 100	100 100 100	100 100 100	50 50 50	150 150 150	100 100 100	100 100 100			99 99 99	4	19 19 19	25 25 25 25	25 25 25 25	10 10 10	50 50 50	5 5 5		131 131 131	3,8 3,8 3,8 3,8
ay n		2,446 2,541	3	50	:	56 56	50 50	13 13		2 2	10 10	50	11	80 80	100 100	100	100 100	50 50	150 150	100	100 100			99 80	1	19 19	25 25	25 25	10 10	50 50	5		131 115	3,8

Divisor

Network + OS + 11P
13.772
13.372
13.007
12.377
13,608
16,679
15,540
12.253
13.185
14.475
172,805
14.408

PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance					
1110000	146140	A/Amort-Soft Dev	(526,710,244)					
1110000	146200	A/Amort-Oth Intang	(164,314,625)					
1110000	146201	A/Amort-Hydr-Klamath	787,860					
1110000	146210	A/Amort-Oth Lic/Hydr	(21,934,561)					
1110000	146230	A/Amort-LsHld Imprmt	(13,333,090)					
	Attachment 5 input: Total Accumulated Amortization							

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail - 2021

FERC Account	Account Number	Account Description	Category	20	20 Year-end Balance	2	2021 Year-end Balance	Вс	oY-EoY Average	Other	100% Transmission	P	lant-related	Lai	bor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$	5,672,419	\$	17,347,567	\$	11,509,993			\$	11,509,993		
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$	2,237,443	\$	2,316,931	\$	2,277,187			\$	2,277,187		
	132013	Prep Ins-D&O Liability	Labor-related	\$	-	\$	-	\$	-					\$	-
	132016	Prep Ins-Minority Owned Plants	Other	\$	321,928	\$	311,635	\$	316,781	\$ 316,781					
	132045	Prepaid Workers Compensation	Labor-related	\$	137,594	\$	114,760	\$	126,177					\$	126,177
	132055	Prepaid Employee Benefit Costs	Labor-related	\$	1,375,844	\$	1,632,238	\$	1,504,041					\$	1,504,041
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$	-	\$	-	\$	-			\$	-	ĺ	
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$	-	\$	-	\$	-			\$	-		
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$	19,318,920	\$	20,070,575	\$	19,694,747			\$	19,694,747		
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$	12,685	\$	29,204	\$	20,944	\$ 20,944					
	132924	Other Prepayments - Oregon DOE Fee	Other	\$	749,600	\$	860,083	\$	804,841	\$ 804,841					
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$	667,212	\$	625,994	\$	646,603	\$ 646,603					
	132096	Prepaid RECs for RPS (WA)	Other	\$	-	\$	_	\$	-	\$ -					
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$	16,065,321	s	7,796,707	\$	11,931,014	\$ 11,931,014					
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale		s	7,403,557	\$	6,440,950	\$	6,922,254	\$ 6,922,254					
	132310	Prepaid Rating Agency Fees	Other	s	46,096	\$	39,498	\$	42,797	\$ 42,797					
	132320	Prepaid Surety Bond	Other	\$	219,828	\$		\$	109,914	\$ 109,914				$\overline{}$	
	132548	Prepaid Cedar Springs II	Other	\$	157,284	\$		\$	78,642	\$ 78,642					-
	132551	Prepaid Cedar Springs ii	Other	\$	207,914	S	207,914	\$	207,914	\$ 207,914				$\overline{}$	
	132557	Prepaid GlenRock I	Other	ę.	185,437	S	185,437	\$	185,437	\$ 185,437					
	132558	Prepaid GlenRock II	Other	φ	146,102	\$	146,102	φ	146,102	\$ 165,437 \$ 146,102				\vdash	
				3				D)						-	
	132564	Prepaid High Plains	Other	\$	556,311	\$	556,311	\$	556,311	\$ 556,311				\vdash	
	132567	Prepaid Leaning Juniper	Other	\$	282,370	\$	282,370	\$	282,370	\$ 282,370				—	
	132574	Prepaid McFadden Ridge	Other	\$	106,767	\$	106,767	\$	106,767	\$ 106,767				⊢—	
	132577	Prepaid Rolling Hills	Other	\$	278,155	\$	278,155	\$	278,155	\$ 278,155				⊢—	
	132580	Prepaid Seven Mile I	Other	\$	185,437	\$	185,437	\$	185,437	\$ 185,437				⊢	
	132581	Prepaid Seven Mile II	Other	\$	36,525	\$	36,525	\$	36,525	\$ 36,525				<u> </u>	
	132603	Other Prepay-Ashton Plant Land	Other	\$	-	\$	-	\$	-	\$ -				Ь	
	132606	Other Prepay - Lease Commissions	Other	\$	-	\$	-	\$	-	\$ -				Ь—	
	132620	Prepayments - Water Rights Lease	Other	\$	1,121,820	\$	1,133,351	\$	1,127,585	\$ 1,127,585					
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$	557,594	\$	402,423	\$	480,009	\$ 480,009					
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$	_	\$	-	\$	-	\$ -				<u> </u>	
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$	-	\$	-	\$	-	\$ -					
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$	-	\$	-	\$	-	\$ -					
	132650	Prepaid Dues	Other	\$	-	\$	-	\$	-	\$ -				ĺ	
	132700	Prepaid Rent	Plant-related	\$	42,667	\$	42,667	\$	42,667			\$	42,667		
	132705	Prepaid Pole Contact Rental	Other	\$	324,852	\$	324,809	\$	324,830	\$ 324,830					
	132740	Prepaid O&M - Wind	Other	\$	93,041	\$	89,949	\$	91,495	\$ 91,495					•
	132755	Prepaid Aircraft Maint	Labor-related	\$	203,009	\$	100,000	\$	151,504					\$	151,504
	132825	Prepaid LGIA Transmission	Other	\$	_	\$	-	\$	-	\$ -					. ,,,,,,,,,
	132831	Prepaid BPA Transmission - Wine Country	Other	\$	516,172	\$	_	\$	258,086	\$ 258,086					
	132900	Prepayments - Other	Labor-related	\$	1,438,226	\$	1,250,603	\$	1,344,414		1			\$	1.344.414
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$	1,193,266	\$	1,432,437	\$	1,312,851	\$ 1,312,851					.,,
	132903	Prep Fees-Utah Public Service Commission	Other	s	3,110,401	\$	3,467,002	\$	3,288,702	\$ 3,288,702				$\overline{}$	
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$	361,736	\$	284,329	-	323,032	\$ 323,032	1			$\overline{}$	
	132909	Prepaid Vehicle Licensing Fees	Labor-related	¢	301,730	6	204,029	¢	020,002	Ψ 020,002				\$	
	132910	Prepayments - Hardware & Software	Labor-related	¢.	12,416,731	\$	11,130,782	\$	11,773,757					S S	11,773,757
		Prepayments - Hardware & Software Prepaid Royalties	Other	φ	12,410,731	9	11,130,782	φ	11,773,737	¢				پ	11,773,757
	132926 132998	Prepaid Royalties Prepayments - Insurance - Reclass to L-T	Plant-related	\$	(36,877)	9	(15,805)	\$	(26,341)	φ -	1	¢	(26,341)	\vdash	
	132999		Other	φ	(972,407)	9	(2,673,148)	٥	(1,822,777)	\$ (1,822,777)		Ф	(20,341)		
		Prepayments - Reclass to Long-Term		\$		\$) \$						\vdash	
	134000	Long-Term Prepayments - Reclass from Current	Other	\$	1,009,284	\$	2,688,952	\$	1,849,118	\$ 1,849,118				⊢—	
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$	2,439,903	\$	2,330,601	\$	2,385,252	\$ 2,385,252				⊢—	
	132304	Prepaid Interest - SERP Life Insurance	Other	\$	-	\$	-	\$	-	\$ -				⊢—	
	203000	Discount on Short-Term Securities	Other	\$	1,653	\$	-	\$	827	\$ 827				—	
1655000	132400	Prepaid Mining Costs	Other	\$	-	\$	-	\$	-	\$ -					
· · · · · · · · · · · · · · · · · · ·		Total Prepayments	<u> </u>	\$	80,191,819	\$	81,560,111	\$	80,875,965	\$ 32,477,818	\$ -	\$	33,498,253	\$	14,899,894

Allocator 0.000% 100.000% 29.016% 9.187%
Total Allocated to Transmission by Category \$ - \$ - \$ 9,719,998 \$ 1,368,783

PacifiCorp Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2020 and 2021

	Prior year	Current year
Hazelwood Substation	161,944	0
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	1,679,914	1,517,970

		Prior year	Current year
Total - PacifiCorp	214.47d	23,912,440	14,811,003

PacifiCorp Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

As Filed 1=Revenue credit 0=Denominator

Description	Revenue	MW	Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,731,042	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	193,107	n/a	1
Deseret RS 280	0	139.9	0
Enel Cove Deferral Fee	0	n/a	1
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	20,424	n/a	1
Obsidian Deferral	0	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	0	n/a	1
Portland General Electric	0	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	0	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,972	n/a	1
USBR Weber Basin RS 286	41,587	n/a	1
UAMPS RS 297	0	550.9	0
UMPA RS 637	0	84.8	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	290.9	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	48,599	n/a	1
Iberdrola Deferral Fee	7,189	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Additional OS Revenue Credit	193,211	n/a	1
Att 3 input: Total OS contract revenue credits	6,406,882	1,066.5	

117,883,443

Short-term revenue

Ch.	rt to	·m f	irm
Sno	rt-tei	m t	ırm

Onor-term mm	
PacifiCorp Commercial and Trading (C&T)	56,714,794
Third parties	7,117,331
Total short-term firm	63,832,125
Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	16,796,311
Third parties	37,255,007
Total short-term non-firm	54,051,318
Short term firm and non-firm	
PacifiCorp Commercial and Trading (C&T)	73,511,105
Third parties	44,372,338

Att. 3 input: Total short term-firm and non-firm revenue

PacifiCorp Attachment 14 - Cost of Capital Detail

					Prior Year												
					(month end)						Current Year	(month end)					
		Appendix A input															
		value															
	Operation	(result of operation															
Appendix A	to apply to monthly input columns at	specified in column to left on monthly															
Line	right		Description (Account)	Reference	December	January	February	March	April	Mav	June	July	August	September	October	November	December
86	13-month average	8,842,534,615	Bonds (221)	Form 1, pg 112, ln 18 c,d	8.667.150.000	8.667.150.000	8.667.150.000	8.667.150.000	8.667.150.000	8.667.150.000	8.267.150.000	9,267,150,000	9.267.150.000	9.267.150.000	9.267.150.000	8.817.150.000	8.797.150.000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, in 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
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		Other Long-Term Debt (224)	Form 1, pg 112, in 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	20,988,276	Unamortized Discount (226)	Form 1, pg 112, in 23 c,d	18.031.923	17.937.371	17,842,819	17.748.267	17.653.715	17.565.363	17.477.011	25.038.041	24,929,070	24,820,100	24.711.130	24,599,593	24,493,189
92	13-month average	39.782.153	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	37.670.714	37.383.180	37.096.206	36.808.669	36.521.131	36.258.708	35.996.285	43.377.944	43.678.490	43.507.415	43.248.882	42.941.450	42,678,915
93	13-month average	3,099,866	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, in 81 c,d	3,388,709	3.340.170	3,291,631	3.243.092	3.194.553	3,146,014	3.097.475	3.048.936	3,000,397	2,951,858	2.903.319	2,856,017	2,836,085
94	13-month average		Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	13.971	13.052	12.133	11.214	10,295	9.376	8,458	7.539	6,620	5,701	4.782	3.717	2.945
95	13-month average	0,440	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, in 61 c,d	13,371	15,032	12,133	11,214	10,233	0,370	0,430	7,558	0,020	3,701	4,702	3,717	2,843
	-	Ü	Interest on Long Term (427) and Associated Companies (430)		•	ŭ	•	•						•	•	ŭ	ŭ
97	12-month sum	405,404,301	LONG TERM ONLY	Form 1, pg 257, ln 33 i	33,540,062	33,526,525	33,516,542	33,519,806	33,523,176	33,526,004	32,876,491	33,923,186	34,646,614	34,646,033	34,654,115	33,546,664	33,499,144
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	4,541,192	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	382,087	382,086	382,089	382,089	382,089	350,775	350,775	391,997	393,575	393,882	393,954	418,968	318,911
100	12-month sum	607,365	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	47,302	74,673
101	12-month sum	9,641	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	1,611	(1,158)
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, In 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	9,573,346,279	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	9,173,498,557	9,252,088,847	9,304,908,949	9,342,793,439	9,375,944,806	9,438,618,433	9,567,914,179	9,720,849,470	9,837,275,153	9,900,645,743	9,791,505,825	9,834,113,294	9,913,344,935
114	13-month average	86,774,204	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	83,092,814	84,426,528	84,710,900	83,344,143	81,215,213	83,316,486	86,398,754	85,328,121	90,057,939	96,865,013	102,678,561	104,812,357	61,817,828
115	13-month average (enter negative)	(18,514,257)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(19,097,488)	(19,012,075)	(18,926,662)	(18,841,250)	(18,775,837)	(18,670,424)	(18,585,011)	(18,499,598)	(18,414,185)	(18,328,772)	(18,243,940)	(18,157,946)	(17,132,153)
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956

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

PacifiCorp Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment & Asset Class 345 - Accessory Electrical Equipment (At December 31, 2021)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,819,263
Bus	1,441,789
Fire Protection	1,083,497
Foundation And Substructure	2,519,792
Insulator	68,954
Lightning Arrester	278,061
Misc	1,776,854
Relay And Control	968,638
Steel Structure	274,163
Step-Up Transformer	154,580,976
Total 353.4 Class Assets	167,839,798
Wind Generation Facilities	168,492,871
34.5 kV Facilities	10,106,741
Appendix A input: Total Assets to Exclude	346,439,410

PacifiCorp Attachment 16 - Unfunded Reserves

Accounts with Unfunded Reserve Balances contributed by

customers (Dollar values in millions)

			Accrued	Liability:	Cna	rged to:	Prior year	Current Year	True-up			By Cate	egory		I otal
		_					December	December			100%				Transmissio related Unfun
A GHG Retail Obligation	Account Calculation Estimate by C&T	Reserve type Unfunded	SAP Account 248020	FERC Account	SAP Account 546526	FERC Account	month end (17.6)	month end (11.1)	13-month Average (19.3)	Other	Transmission	Plant	Labor	Other (19.338)	Reserves
A GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555/165	(7.0)		(8.1)	Other				(8.074)	
ar (Wood Hollow)	Estimate by Coli	Unfunded	248070	242	545500	426.3	(2.0)		(2.0)	Other				(2.000)	
L Settlements (Other)	Estimate by Legal	Unfunded	248070	242	545500-502	426.5	(0.1)		(0.1)	Other				(0.050)	
A Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050	565	(0.2)		(0.2)	Other				(0.232)	
cum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	301913	456	(6.0)		(3.1)	100% Transmission	(3.088)			(,	
cum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	310975	449.1	(3.2)		(3.2)	Other				(3.240)	
pper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	120165/515100	151/501	(7.0)	(8.4)	(7.7)	Other				(7.716)	
math Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	545500	545	(33.0)		(25.2)	Other				(25.172)	
crued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253	582300	566/567	(0.7)		(0.5)	100% Transmission	(0.475)				
crued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	582300	589	(1.5)		(1.6)	Other				(1.614)	
ries & Damages Reserve Risk ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	545050	426.5	0.0	0.0	0.0	Labor			0.000		
uries & Damages Reserve Risk ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	545050	925	(256.3)		(256.0)	Other				(256.032)	
ries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimate by Legal ("Labor")	Unfunded	116925	228.2	545050	426.5	0.0		0.0	Labor			0.000		
ries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	545050	925	0.0 115.3		0.0 115.3	Other Other				0.000 115.250	
ries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	156909	228.2	549302	925	0.0			Other					
f-Insured Property Reserve - Pacific Power vision for Customer A/R (CSS)	Estimate by Legal ("Other") Calculation based on actuals	Unfunded Unfunded	280307 118100	228.1 144	545500 550750	925 904	(15.2)		(0.1) (15.7)	Other				(0.077)	
vision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	550750	904	(0.0)		(0.0)	Other				(0.042)	
vision for Other A/R (Joint Use)	Calculation based on actuals	Unfunded	118155	172	301869	454	(0.1)		(0.1)	Other				(0.134)	
d Debt Reserve - Pole Contracts	Uncollectible pole contact revenue - c		118157	144	550776	904	(0.1)		(0.1)	Other				(0.083)	
vision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	550750	904	(0.8)	()	(0.8)	Other				(0.796)	
Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	550775	904	(1.0)		(1.0)	Other				(1.003)	
vision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	301119	440	(0.3)		(0.2)	Other				(0.203)	
vision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	301119	440	(0.4)		(0.3)	Other				(0.333)	
entory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	various	506/553/557	(0.4)		(0.5)	Other				(0.462)	
entory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	various	598	(0.9)		(0.9)	Other				(0.890)	
entory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	various	593	(0.6)	(0.7)	(0.6)	Other				(0.578)	
nstruction Work-in-Progress (CWIP) Reserve	Estimate by PP/RMP Finance	Unfunded	148001	107	554990	557/593/598	(7.0)		(7.7)	Other				(7.680)	
IP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	148019/554702	108/426.5	(2.3)	0.0	(2.0)	Other				(1.992)	
ntra PP&E - Cholla U4 - CWIP	Estimate based on current balance	Unfunded	148907	107	185861/554702	182.3/426.5	0.0	0.0	0.0	Other				0.000	
collectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	550750	904	(0.2)	(0.2)	(0.2)	Other				(0.215)	
rued Liquated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	289540/120151 /515100	253/151/501	(9.0)	(8.5)	(9.1)	Other				(9.081)	
rued Liquated Damages (Current) - Cholla	Estimate by Fuels	Unfunded	210678	232	120161/515100	151/501	(19.6)	0.0	(1.5)	Other				(1.508)	
rual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	various	Follows Labor	(2.6)		(3.1)	Labor			(3.060)	()	
nual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	(6.2)	Labor			(6.155)		
1(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(2.0)	(1.9)	(1.4)	Labor			(1.384)		
fety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	0.0	(2.3)	(0.7)	Labor			(0.680)		
Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	various	various	(0.0)	0.0	(0.0)	Other				(0.001)	
crued Liquated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	210675	232	(2.2)	0.0	(1.2)	Other				(1.205)	
A Taxes - ER deferral (CARES Act)	Calculation by Payroll	Unfunded	289322	236	580500	Follows Labor	(12.0)	0.0	(11.5)	Labor			(11.507)		
ation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.8)	(2.8)	(4.0)	Labor			(4.026)		
ation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	500517	Follows Labor	(2.0)	(2.2)	(2.3)	Labor			(2.342)		
cation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.4)		(2.6)	Labor			(2.611)		
sonal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.1)	()	(0.0)	Labor			(0.043)		
sonal Time Accrual UWUA 127	Calculation by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.7)	(3.4)	(4.0)	Labor			(3.958)		
sonal Time Accrual UWUA 197	Calculation by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.2)		(0.2)	Labor			(0.213)		
sonal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	500516	Follows Labor	(17.7)		(17.6)	Labor			(17.639)		
k Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	500515	Follows Labor	(5.9)		(6.2)	Labor			(6.201)		
oplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	501102	Follows Labor/926	(1.6)	(1.6)	(1.6)	Other				(1.602)	
nsion - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	501105	Follows Labor/926	(0.5)	()	(0.6)	Labor			(0.550)		
S 158 SERP Liability	Calculation based on actuarial	Unfunded Accum OCI/partially	280465	228.35	501115	Labor/926/426.5	(58.1)	(53.7)	(56.4)	Labor			(56.405)		
S 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	offsetting unfunded SERP liability	299107	219	554032	Follows Labor/926	25.3	22.7	24.5	Labor			24.548		
S 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	501160	Follows Labor/926	(25.7)		(25.9)	Labor			(25.863)		
satch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	501160	Follows Labor/926	(2.4)	(=:=)	(2.3)	Labor			(2.296)		ļ
Totals							(394.0)	(315.7)	(354.8)		(3.563)	0.000	(120.385)	(251.779)	

(14,622,165)

Appendix A input

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

FERC Acct	Description	2021 Expense
4265000	OTHER DEDUCTIONS	84
5020000	STEAM EXPENSES	581
5060000	MISC STEAM PWR EXP	291,370
5063000	MISC STEAM JVA CR	(44,736)
5120000	MANT OF BOILR PLNT	2,097
5140000	MAINT MISC STM PLN	2,522
5350000	OPER SUPERV & ENG	60,356
5390000	MSC HYD PWR GEN EX	36,965
5480000	GENERATION EXP	17,445
5490000	MIS OTH PWR GEN EX	4,963
5530000	MNT GEN & ELEC PLT	5,685
5560000	SYS CTRL & LD DISP	3,445
5570000	OTHER EXPENSES	68,163
5600000	OPER SUPERV & ENG	51,416
5612000	LD - MONITOR & OPER	8,235
5615000	REL PLAN & STDS DEV	7,001
5660000	MISC TRANS EXPENSE	0
5680000	MNT SUPERV & ENG	7,702
5700000	MAINT STATION EQIP	979
5710000	MAINT OVHD LINES	572
5800000	OPER SUPERV & ENG	61,277
5810000	LOAD DISPATCHING	22,877
5850000	STRT LGHT-SGNL SYS	2,293
5880000	MSC DISTR EXPENSES	21,663
5900000	MAINT SUPERV & ENG	38,859
5920000	MAINT STAT EQUIP	3,733
5930000	MAINT OVHD LINES	3,251
5950000	MAINT LINE TRNSFRM	6,640
5970000	MNT OF METERS	881
5980000	MNT MISC DIST PLNT	3,305
7071000	LBR CLR - RMP	280,967
7072000	LBR CLR - PACPWR	278,469
7081000	Stores Exp CLR - RMP	18,032
7082000	Stores Exp CLR - PP	40,434
9010000	SUPRV (CUST ACCT)	16,758
9020000	METER READING EXP	1,141
9030000	CUST RCRD/COLL EXP	2,616
9031000	CUST RCRD/CUST SYS	6,539
9032000	CUST ACCTG/BILL	11,117
9033000	CUST ACCTG/COLL	50,033
9036000	CUST ACCTG/COMMON	56,785
9081000	CUST ASST EXP-GENL	1,366
9084000	DSM DIRECT	12,275
9086000	CUST SERV	12,717
9090000	INFOR/INSTRCT ADV	3,559
9200000	ADMIN & GEN SALARY	218,613
9350000	MAINT GENERAL PLNT	62
	Attachment 5 input: Total PBOP	1,701,106

Notes:

Total expense was a net debit for 2018 - 2021

Total expense was a net benefit (negative) for 2014-201

Total expense was a net benefit (negative) for 2014-2017. Amounts are net of joint-venture cutback, do not

include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge.

The increase in expense in 2021 as compared to 2020 is primarily due to changes in actuarial assumptions.

Ties to SAP company code 1000 - accounts 501153-501158. Excludes 501144 (State Situs) and 501149 (Western Coal Carrier-Other power supply actuarial costs).

2022 projection

Plant-in-service additions by month

Jan 2022	3,618,664
Feb 2022	21,109,238
Mar 2022	3,191,686
Apr 2022	36,554,752
May 2022	21,835,900
Jun 2022	17,910,319
Jul 2022	11,521,993
Aug 2022	8,124,223
Sep 2022	13,066,408
Oct 2022	39,718,606
Nov 2022	49,764,396
Dec 2022	37,653,991

Gateway plant-in-service detail (2022 projection)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions
	Other Transmission PIS		Energy Gateway							
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments A-H)
Jan 2022	3,857,101	-	(122,179)	-	(116,258)	-	-	-	-	(238,437)
Feb 2022	21,152,035	-	-	-	(42,797)	-	-	-	-	(42,797)
Mar 2022	2,840,790	-	-	-	350,896	-	-	-	-	350,896
Apr 2022	36,544,752	-	-	-	10,000	-	-	-	-	10,000
May 2022	21,825,900	-	-	-	10,000	-	-	-	-	10,000
Jun 2022	17,900,319	-	-	-	10,000	-	-	-	-	10,000
Jul 2022	11,521,993	-	-	-	-	-	-	-	-	-
Aug 2022	8,124,223	-	-	-	-	-	-	-	-	-
Sep 2022	13,066,408	-	-	-	-	-	-	-	-	-
Oct 2022	39,718,606	-	-	-	-	-	-	-	-	-
Nov 2022	49,764,396	-	-	-	-	-	-	-	-	-
Dec 2022	37,653,991	-	-	-	-	-	-	-	-	-
Total	263,970,513	-	(122,179)	-	221,841	-	-	-	-	99,662

Energy Gateway Projects (IR=NN)

2009-2021 Plant Additions including Unclassified Plant and Dec 2010 transfer of Goshen Cap

FERC BS Account: 101/106 only

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

		Energy Gateway			
Year	Мо	(EG) Transmission	Distribution	General Plant	Intangible
2008	12				-
2009	1	5,595		197	
	2			29	
	3	(5,595)	5,595	12	
	4			2	
	5			0	
	6			0	
	7			291,535	
	8		22,386	834	
	9		3,940	2,218,516	
	10		-	14,138	
	11			713,565	
	12	49,329,089	91	915,262	
2010	1			(2,661)	
	2			56,708	
	3	186,516,476	4,593	1,540,416	
	4	10,877,334	0	101,389	
	5	(353,166)		45,114	
	6	798,121	(12,163)	82,042	
	7	1,116,636	1,294	21,235	
	8	392,805	(38)	32,125	
	9	(81,062)	(2,506)	(61,826)	
	10	87,873,224	36,378	8,623,922	364,554
	11	434,391,075	(4,161)	(1,457,463)	2,700,529
	12	7,978,725	4,035	943,607	970,519
2011	1	1,570,431	150	81,575	21,651
	2	14,494,420	203	32,193	1,865,957
	3	(1,319,835)		50,543	62,917
	4	818,995	(1,946)	7,432	(16,374)
	5	(674,049)		16,323	62,501
	6	6,013,550		27,268	4,503
	7	225,621		12,962	(11,911)
	8	292,521		(146,660)	(420)
	9	2,253,449		1,664	13,507
	10	(169,598)		114,065	90,746
	11	(125,784)		86,833	(1,202)

	12	91,950	87,946	(2,115)	(15,583)
2012	1	36,175	5,451	18,068	(10,000)
2012	2	72,991	(3,199)	9,638	7,335
	3	990,797	(3,044)	0,000	7,000
	4	970,878	(0,044)		
	5	(384,813)	(90)		
	6	3,221,592	(50)	6,011	
	7	35,015	69,653	0,011	
	8	267,306	(1,446)	65,066	
	9	126,156	(1,440)	03,000	
	10	376,118			
	11			13,478	1,393
		23,435,318	2 106		1,393
2042	12	28,383,675	3,196	18,111	
2013	1	(59,287)		(66,494)	
	2	185,503		3,043	
	3	2,339,450		94,426	
	4	61,121		11,340	
	5	347,498,049		43,707	
	6	6,595,151		(21,114)	
	7	786,452		41,108	
	8	557,257		2,423	
	9	479,725		9,769	
	10	338,600		102,340	
	11	754,740		88	
	12	3,132,231		504	
2014	1	639,666	182,775	767	
	2	92,456		40	
	3	257,303		128	
	4	2,947,368		441	
	5	122,036		42	
	6	284,854	576	6	
	7	92,267		147	
	8	18,639		21	
	9	(115,737)		554	
	10	423,269		6	
	11	282,684	1,813,531	21	
	12	288,801	4,332	76,812	
2015	1	101,592	190,843	2,375	
	2	262,042	28,559	29,091	8,183
$\overline{}$	3	56,096	31,274	4	-,:30
$\overline{}$	4	32,366	5,087	(3)	
- 	5	331,467,191	5,086	2,201,720	
$\overline{}$	6	1,376,123	(30,045)	52,642	
-+	7	879,773	5,087	11,628	
	8	823,009	(1)	10,506	
		789,098	(1)	61,992	
	9	/ Xu Hux I		n i dd i	

	11	159,196		33,408	
	12	2,183,127		523	
2016	1	(1,183,636)	_	1,308,398	_
	2	970,859	_	(827,974)	_
	3	10,349,996	_	5,259	-
	4	(1,132,813)	_	683	-
	5	(66,571)	_	18,692	_
	6	223,262	_	792	-
	7	44,732	-	332	-
	8	(18,202)	-	939	-
	9	40,726	-	1,204	-
	10	(37,384)	-	90	-
	11	30,781	-	291	-
	12	24,419	-	169	-
2017	1	3,502	-	64	-
	2	15,541	-	411	-
	3	6,784	•	516	-
	4	6,293	•	280	•
	5	192	1	139	•
	6	3,386,921	•	(958)	(295)
	7	30,851	1	21	(11)
	8	25,248	1	80	•
	9	1,400	•	60	•
	10	13,169	-	66	-
	11	(167,968)	-	81	-
	12	(874,152)	-	-	-
2018	1	1,524	-	69	-
	2	1,104	-	38	-
	3	227	-	31	-
	4	663	-	31	-
	5	(173)	-	(99)	-
	6	336	-	-	-
	7	-	-	-	4,096,228
	8	261	-	-	4,247
	9	-	-	-	4,859
	10	18,694	-	-	56,559
	11	250	-	-	14,568
	12	12,608	-	-	2,605
2019	1	3,672	-	-	1,927
	2	-	-	-	2,372
	3	5,406	-	-	(65)
	4	-	-	-	1,721
	5	-	-	-	1,852
	6	- 0.407	-	-	1,679
	7	2,187	- 67 200	-	1,323
	8	9,334	67,298	-	3,142
	9	19,463	13,814	-	1,954

	10	21,158	(3,326)	-	1,895
	11	17,734	-	_	2,594
	12	65,785	636	3,777	2,092
2020	1	18,598,954	(112)	28,363	1,413
	2	157,973	(/	97	4,452
	3	166,041		1,676	,
	4	348,317	650,494	84	
	5	(154,775)	1,637		
	6	576,975	(9,679)	9,878	
	7	67,898	3,807	27,481	
	8	13,478	19,516	3,773	
	9	797,468	1,239	10,609	
	10	(570,642)	(904)	922	
	11	605,872,960	76,169	879,934	
	12	12,253,570	1,575,504	1,433,258	
2021	1	810,789	256	12,926	21,904
	2	258,664	27,753	8,553	-
	3	669,120	1,620	2,844	-
	4	(203,489)	133	5,254	-
	5	1,756,994	(16)	921	-
	6	1,908,843	244	10,556	-
	7	2,277,764	229	10,184	-
	8	(4,074,186)	(100)	443	-
	9	207,254	59	-	-
	10	632,805	176	(148,080)	-
	11	(4,101,361)	10,394	4,232,399	-
	12	(2,641,688)	3,157,328	167	-
2022	1				
	2				
	3				
	4				
	5				
	6				
	7				
	8				
	9				
	10				
	11				
	12				

) Bank from 102 to 101

Jack PG&E Agreement 3 acivity

Montlhly dep rate 0.14368%

Grand Total	Cumulative EG transmission total	EG depreciation expense	EG accumulated depreciation
5,792	5,595		
29	5,595		
12	-		
2	-		
0	-		
0	-		
291,535	-		
23,221	-		
2,222,456	-		
14,138	-		
713,565	-		
50,244,441	49,329,089	35,437.56	35,437.56
(2,661)	49,329,089	70,875.13	106,312.69
56,708	49,329,089	70,875.13	177,187.82
188,061,485	235,845,564	204,866.85	382,054.67
10,978,724	246,722,899	346,672.75	728,727.41
(308,052)	246,369,732	354,233.21	1,082,960.62
867,999	247,167,853	354,552.86	1,437,513.49
1,139,165	248,284,489	355,928.41	1,793,441.89
424,892	248,677,295	357,012.78	2,150,454.67
(145,394)	248,596,233	357,236.73	2,507,691.40
96,898,078	336,469,456	420,305.81	2,927,997.21
435,629,980	770,860,532	795,495.68	3,723,492.89
9,896,887	778,839,257	1,113,290.08	4,836,782.97
1,673,807	780,409,688	1,120,150.10	5,956,933.07
16,392,773	794,904,108	1,131,690.95	7,088,624.02
(1,206,375)	793,584,272	1,141,155.45	8,229,779.46
808,107	794,403,267	1,140,795.65	9,370,575.11
(595,225)	793,729,218	1,140,899.77	10,511,474.88
6,045,321	799,742,768	1,144,735.62	11,656,210.51
226,672	799,968,389	1,149,217.79	12,805,428.29
145,441	800,260,910	1,149,590.01	13,955,018.31
2,268,620	802,514,359	1,151,419.02	15,106,437.32
35,213	802,344,761	1,152,916.03	16,259,353.36
(40,153)	802,218,977	1,152,703.84	17,412,057.19

162,199	802,310,927	1,152,679.53	18,564,736.72
59,694	802,347,102	1,152,771.57	19,717,508.29
86,765	802,420,094	1,152,850.00	20,870,358.29
987,754	803,410,891	1,153,614.21	22,023,972.50
970,878	804,381,769	1,155,023.46	23,178,995.97
(384,902)	803,996,956	1,155,444.49	24,334,440.45
3,227,603	807,218,548	1,157,482.40	25,491,922.85
104,668	807,253,563		
		1,159,821.92	26,651,744.77
330,926	807,520,869	1,160,039.10	27,811,783.88
126,156	807,647,025	1,160,321.76	28,972,105.64
376,118	808,023,143	1,160,682.59	30,132,788.23
23,450,189	831,458,461	1,177,788.51	31,310,576.74
28,404,982	859,842,136	1,215,014.80	32,525,591.54
(125,781)	859,782,849	1,235,362.78	33,760,954.31
188,546	859,968,352	1,235,453.45	34,996,407.76
2,433,876	862,307,802	1,237,267.35	36,233,675.11
72,461	862,368,923	1,238,991.90	37,472,667.01
347,541,756	1,209,866,972	1,488,675.21	38,961,342.22
6,574,038	1,216,462,123	1,743,052.51	40,704,394.73
827,560	1,217,248,575	1,748,355.39	42,452,750.12
559,680	1,217,805,832	1,749,320.69	44,202,070.82
489,494	1,218,285,557	1,750,065.65	45,952,136.47
440,940	1,218,624,157	1,750,653.53	47,702,790.00
754,828	1,219,378,897	1,751,438.98	49,454,228.98
3,132,735	1,222,511,129	1,754,231.34	51,208,460.32
		1,756,941.04	
823,208	1,223,150,794		52,965,401.35
92,497	1,223,243,251	1,757,466.99	54,722,868.34
257,431	1,223,500,554	1,757,718.25	56,480,586.59
2,947,808	1,226,447,921	1,760,020.46	58,240,607.05
122,078	1,226,569,957	1,762,225.49	60,002,832.53
285,435	1,226,854,811	1,762,517.79	61,765,350.33
92,414	1,226,947,078	1,762,788.71	63,528,139.04
18,660	1,226,965,716	1,762,868.39	65,291,007.42
(115,183)	1,226,849,979	1,762,798.63	67,053,806.06
423,275	1,227,273,249	1,763,019.56	68,816,825.62
2,096,236	1,227,555,932	1,763,526.71	70,580,352.33
369,945	1,227,844,734	1,763,937.26	72,344,289.59
294,810	1,227,946,326	1,764,217.72	74,108,507.30
327,876	1,228,208,368	1,764,478.95	75,872,986.25
87,374	1,228,264,464	1,764,707.49	77,637,693.75
37,449	1,228,296,830	1,764,771.04	79,402,464.79
333,673,997	1,559,764,021	2,002,917.28	81,405,382.07
1,398,721	1,561,140,144	2,242,028.85	83,647,410.92
896,487	1,562,019,917	2,243,649.47	85,891,060.39
833,513	1,562,842,926	2,244,872.73	88,135,933.12
851,090	1,563,632,024	2,246,030.85	90,381,963.98
756,642	1,564,389,521		
7 50,042	1,304,389,321	2,247,141.91	92,629,105.89

192,604	1,564,548,717	2,247,800.46	94,876,906.35
2,183,650	1,566,731,844	2,249,483.16	97,126,389.51
124,762	1,565,548,208	2,250,201.19	99,376,590.70
142,886	1,566,519,068	2,250,048.33	101,626,639.03
10,355,255	1,576,869,063	2,258,181.13	103,884,820.16
(1,132,130)	1,575,736,251	2,264,802.67	106,149,622.83
(47,879)	1,575,669,680	2,263,941.04	108,413,563.87
224,054	1,575,892,942	2,264,053.61	110,677,617.48
45,064	1,575,937,674	2,264,246.13	112,941,863.61
(17,263)	1,575,919,472	2,264,265.19	115,206,128.80
41,929	1,575,960,198	2,264,281.37	117,470,410.17
(37,294)	1,575,922,814	2,264,283.77	119,734,693.95
31,072	1,575,953,595	2,264,279.03	121,998,972.98
24,588	1,575,978,014	2,264,318.68	124,263,291.66
3,566	1,575,981,516	2,264,338.74	126,527,630.40
15,952	1,575,997,057	2,264,352.42	128,791,982.83
7,300	1,576,003,840	2,264,368.46	131,056,351.29
6,573	1,576,010,134	2,264,377.85	133,320,729.14
331	1,576,010,325	2,264,382.51	135,585,111.66
3,385,668	1,579,397,247	2,266,815.78	137,851,927.44
30,861	1,579,428,098	2,269,271.08	140,121,198.52
25,328	1,579,453,346	2,269,311.38	142,390,509.90
1,460	1,579,454,746	2,269,330.53	144,659,840.43
13,235	1,579,467,915	2,269,340.99	146,929,181.42
(167,888)	1,579,299,946	2,269,229.79	149,198,411.21
(874,152)	1,578,425,794	2,268,481.14	151,466,892.34
1,592	1,578,425,794	2,267,854.25	
1,142			153,734,746.59
258	1,578,428,422	2,267,856.13	156,002,602.72 158,270,459.82
693	1,578,428,649	2,267,857.09 2,267,857.73	
	1,578,429,312	2,267,858.08	160,538,317.55 162,806,175.63
(272)	1,578,429,139		
	1,578,429,475	2,267,858.20	165,074,033.83
4,096,228	1,578,429,475	2,267,858.44	167,341,892.27
4,509	1,578,429,737	2,267,858.63	169,609,750.90
4,859	1,578,429,737	2,267,858.82	171,877,609.72
75,252	1,578,448,430	2,267,872.25	174,145,481.96
14,818	1,578,448,680	2,267,885.86	176,413,367.82
15,213	1,578,461,288	2,267,895.09	178,681,262.91
5,599	1,578,464,960	2,267,906.79	180,949,169.70
2,372	1,578,464,960	2,267,909.43	183,217,079.12
5,341	1,578,470,367	2,267,913.31	185,484,992.43
1,721	1,578,470,367	2,267,917.19	187,752,909.63
1,852	1,578,470,367	2,267,917.19	190,020,826.82
1,679	1,578,470,367	2,267,917.19	192,288,744.01
3,510	1,578,472,554	2,267,918.76	194,556,662.78
79,774	1,578,481,888	2,267,927.04	196,824,589.82
35,230	1,578,501,351	2,267,947.73	199,092,537.55

19,726	1,578,522,509	2,267,976.91	201,360,514.46
20,328	1,578,540,243	2,268,004.85	203,628,519.31
72,289	1,578,606,028	2,268,064.85	205,896,584.16
18,628,618	1,597,204,982	2,281,473.43	208,178,057.59
162,522	1,597,362,955	2,294,948.23	210,473,005.82
167,717	1,597,528,996	2,295,181.00	212,768,186.82
998,895	1,597,877,313	2,295,550.51	215,063,737.33
(153,138)	1,597,722,538	2,295,689.55	217,359,426.87
577,175	1,598,299,513	2,295,992.85	219,655,419.73
99,187	1,598,367,412	2,296,456.12	221,951,875.85
36,767	1,598,380,890	2,296,514.58	224,248,390.44
809,316	1,599,178,358	2,297,097.16	226,545,487.60
(570,624)	1,598,607,716	2,297,260.11	228,842,747.71
606,829,063	2,204,480,676	2,732,103.73	231,574,851.44
15,262,333	2,216,734,246	3,176,160.15	234,751,011.58
845,874	2,217,545,035	3,185,545.46	237,936,557.04
294,970	2,217,803,698	3,186,313.74	241,122,870.79
673,584	2,218,472,818	3,186,980.26	244,309,851.04
(198,103)	2,218,269,329	3,187,314.76	247,497,165.80
1,757,899	2,220,026,324	3,188,430.79	250,685,596.59
1,919,643	2,221,935,166	3,191,064.29	253,876,660.88
2,288,176	2,224,212,930	3,194,071.91	257,070,732.79
(4,073,843)	2,220,138,744	3,192,781.38	260,263,514.16
207,313	2,220,345,998	3,190,003.41	263,453,517.57
484,900	2,220,978,803	3,190,606.90	266,644,124.47
141,432	2,216,877,442	3,188,115.12	269,832,239.59
515,807	2,214,235,754	3,183,270.97	273,015,510.56
	2,214,235,754	3,181,373.21	276,196,883.77
	2,214,235,754	3,181,373.21	279,378,256.98
	2,214,235,754	3,181,373.21	282,559,630.19
	2,214,235,754	3,181,373.21	285,741,003.40
	2,214,235,754	3,181,373.21	288,922,376.61
	2,214,235,754	3,181,373.21	292,103,749.81
	2,214,235,754	3,181,373.21	295,285,123.02
	2,214,235,754	3,181,373.21	298,466,496.23
	2,214,235,754	3,181,373.21	301,647,869.44
	2,214,235,754	3,181,373.21	304,829,242.65
	2,214,235,754	3,181,373.21	308,010,615.86
	2,214,235,754	3,181,373.21	311,191,989.07

EG net plant	EG 13-month balance
49,293,651	3,791,819.31
49,222,776	
49,151,901	
235,463,509	
245,994,171	
245,286,772	
245,730,340	
246,491,048	
246,526,840	
246,088,541	
333,541,459	
767,137,039	
774,002,474	287,225,424.60
774,452,755	
787,815,484	
785,354,493	
785,032,692	
783,217,744	
788,086,558	
787,162,961	
786,305,892	
787,407,922	
786,085,408	
784,806,920	

	
783,746,191	784,113,653.19
782,629,594	
781,549,735	
781,386,918	
781,202,773	
779,662,515	
781,726,625	
780,601,818	
779,709,085	
778,674,919	
777,890,355	
800,147,884	
827,316,545	785,864,996.71
826,021,895	
824,971,944	
826,074,127	
824,896,256	
1,170,905,629	
1,175,757,728	
1,174,795,825	
1,173,603,761	
1,172,333,421	
1,170,921,367	
1,169,924,668	
1,171,302,668	1,039,140,448.77
1,170,185,393	1,000,110,110111
1,168,520,382	
1,167,019,967	
1,168,207,314	
1,166,567,124	
1,165,089,460	
1,163,418,939	
1,161,674,709	
1,159,796,173	
1,158,456,423	
1,156,975,580	
1,155,500,444	1,164,054,967.55
1,153,837,819	
1,152,335,382	
1,150,626,770	
1,148,894,365	
1,478,358,639	
1,477,492,733	
1,476,128,857	
1,474,706,993	
1,473,250,060	
1,471,760,415	
1,7/1./00.710	

1,469,671,811	
1,469,605,455	1,350,166,903.35
1,466,171,618	
1,464,892,429	
1,472,984,243	
1,469,586,628	
1,467,256,116	
1,465,215,325	
1,462,995,811	
1,460,713,343	
1,458,489,788	
1,456,188,120	
1,453,954,622	
1,451,714,722	1,463,059,093.74
1,449,453,886	1,100,000,000.11
1,447,205,074	
1,444,947,489	
1,442,689,404	
1,440,425,214	
1,441,545,319	
1,439,306,899	
1,437,062,836	
1,434,794,906	
1,432,538,733	
1,430,101,535	
1,426,958,902	1,439,903,455.38
1,424,692,571	1, 100,000, 100.00
1,422,425,819	
1,420,158,189	
1,417,890,994	
1,415,622,964	
1,413,355,442	
1,411,087,583	
1,408,819,986	
1,406,552,127	
1,404,302,948	
1,402,035,312	
1,399,780,025	1,413,360,220.17
1,397,515,791	-,,,
1,395,247,881	
1,392,985,374	
1,390,717,457	
1,388,449,540	
1,386,181,623	
1,383,915,891	
1,381,657,298	
1,379,408,814	
1,079,400,014	

1,377,161,994	
1,374,911,723	
1,372,709,444	1,386,203,296.67
1,389,026,924	
1,386,889,949	
1,384,760,809	
1,382,813,576	
1,380,363,111	
1,378,644,093	
1,376,415,536	
1,374,132,499	
1,372,632,870	
1,369,764,968	
1,972,905,825	
1,981,983,234	1,471,003,295.33
1,979,608,478	
1,976,680,828	
1,974,162,967	
1,970,772,164	
1,969,340,727	
1,968,058,505	
1,967,142,197	
1,959,875,230	
1,956,892,481	
1,954,334,678	
1,947,045,203	
1,941,220,243	1,965,162,841.14
1,938,038,870	
1,934,857,497	
1,931,676,123	
1,928,494,750	
1,925,313,377	
1,922,132,004	
1,918,950,631	
1,915,769,257	
1,912,587,884	
1,909,406,511	
1,906,225,138	
1,903,043,765	1,922,132,003.80

Inputs

Fi			

rixec	u inputs							
Line	e Description, account, classification	Linked description, account, classification	Input value		Location in model	Line number/ cell reference	Worksheet	Notes
\equiv								
1	Common cost of equity	Debt Cost	9.80%		'Appendix A'I\$H\$212	Line 120	Appendix A	Fixed settlement value
2	ROE basis point adder for Energy Gateway projects	Increased ROE (basis points)	50	fixed	='Att 7 - Trans Enhance Charge'	Row 23		Docket No. EL08-75-00 (10/21/2008)
3	·	Common pole location fixed annual revenue credit	555,768	fixed	="Att 3 - Revenue Credits"(\$E\$41	Row 41		Fixed settlement value and a product of PacifiCorp underbuild attachments to transmission poles or towers of 46,314 multiplied by \$12.00 per pole.
4	Cash Working Capital - 1/8 rule	Operation & Maintenance Expense	0	fixed	'Appendix A'!\$H\$98	Line 47	Appendix A	Settlement value: 1/8 now zero absent filed lead-lag study

FERC Form No. 1 Dat

FERC Form No. 1 Data									
			2020 year-end balance	2021 year-end balance	FERC Form 1				
Line	Description, account, classification	Linked description, account, classification	2020 year-end balance	2021 year-end balance	reterence	Location in model	Check	Model worksheet	Notes
	Label	FERC 408.1 - Taxes Other than Income	Inputs_EndYrBal_prior 208,904,338	Inputs_EndYrBal 213,406,731	Inputs_FF1_Map	#'ATT 2 - Other Taxes'\\$D\$45	Value/reference check	2 - Other Taxes	
1	Total Other Taxes Utility Investment Tax Credit Adi Net (411.4)	FERC 411.4 - Net ITC adjustment	(2.252.575)	(1.339.178)	114.14c	"ATT 5 - Cost Support!\$H\$159		t 5 - Cost Support	Informational.
2	Attachment 5 input: Total Accumulated Amortization	Amort of Other Utility Plant	(2,252,575)	725,504,660	200.21c	='Att 10 - Acc Amort of PISTSES13		t 10 - Acc Amort of PIS	Change sign
	Plant Held for Future Use (Account 105)	Electric plant held for future use	23,912,440	14,811,003	214.47d	='Att 12 - Plant Held Future Use'\\$E\$18		t 5 - Cost Support. Att 12 - Plant held for future use	Change sign Total is informational only
5	Plait Held for Putale Ose (Account 165)	Electric plant field for future use	23,512,440	14,011,003	214.470	= Att 12 * Flait Held Future Ose (\$E\$ 10	(0) At	10 - Cost Support, Att 12 - Plant field for liditile use	Total is informational only
6	Intangible Plant In Service	FERC 303 - Misc intangible plant (BoY)	1,015,882,796	1,054,374,613	204 5h	#'ATT 5 - Cost Support'!\$G\$39	0 A	T 5 - Cost Support	Used as check for input value
		FERC 303 - Misc intangible plant (EoY)	1.054.374.613	1,106,474,798	204.5a	='ATT 5 - Cost Support'!\$G\$40		T 5 - Cost Support	Used as check for input value
8	Production Plant In Service	Total production plant (BoY)	12,370,876,824	12,652,732,709	204.46b	='ATT 5 - Cost Support'!\$G\$49	(0) AT	T 5 - Cost Support	Used as check for input value
9	Production Plant In Service	Total production plant (EoY)	12,652,732,709	13,476,057,171	204.46g	='ATT 5 - Cost Support'!\$G\$61		T 5 - Cost Support	Used as check for input value
10	Transmission Plant In Service	Total transmission plant (BoY)	6,478,620,080	7,627,712,649	204.58b	#'ATT 5 - Cost Support'!\$G\$7		T 5 - Cost Support	Used as check for input value
11	Transmission Plant In Service	Total transmission plant (EoY)	7,627,712,649	7,890,023,096	204.58g	='ATT 5 - Cost Support'!\$G\$19		T 5 - Cost Support	Used as check for input value
	Distribution Plant In Service	Total distribution plant (BoY)	7,295,300,652	7,647,962,060		='ATT 5 - Cost Support'\\$G\$23		T 5 - Cost Support	Used as check for input value
13		Total distribution plant (EoY)	7,647,962,060	8,032,285,953	204.75g	='ATT 5 - Cost Support'!\$G\$35		T 5 - Cost Support	Used as check for input value
14		Total general plant (BoY)	1,287,632,918	1,349,470,354		='ATT 5 - Cost Support'!\$G\$44		T 5 - Cost Support	Used as check for input value
15 16	General Plant In Service Total Plant In Service	Total general plant (EoY) Total electric plant in service (EoY)	1,349,470,354 30,332,252,385	1,376,963,715 31.881.804.733	204.99g	='ATT 5 - Cost Support'!\$G\$45 ='ATT 5 - Cost Support'!\$G\$68		T 5 - Cost Support T 5 - Cost Support	Used as check for input value Used as check (valid for Projection only)
	Total Plant In Service	Total electric plant in service (EoY)	30,332,252,385	31,881,804,/33	204.104g	#ATT 5 - Cost Support(\$G\$68	n/m A	1 5 - Cost Support	used as check (valid for Projection only)
17	Electric Plant Purchased	Electric Plant Purchased	0	0	204.101a	='ATT 5 - Cost Support'I\$G\$64	0.7	T 5 - Cost Support	Used as check for input value
19	Electric Plant Furchased Electric Plant Sold	Electric Plant Purchased Electric plant sold	0		204.101g 204.102g	='ATT 5 - Cost Support'\\$G\$65		T 5 - Cost Support	Used as check for input value Used as check for input value
20	Electric Plant 3010	Electric plant sold	0	0	204. 102g	= ATT 5 * Cost Support: 9G905	^'	т 3 - сояс зарроп	used as crieck for input value
21	Transmission Accumulated Depreciation	Accum Dep - Transmission	1.942.552.606	2.045.200.003	219.25c	='ATT 5 - Cost Support' \$G\$87	0 A	T 5 - Cost Support	Used as check for input value
		Accum Dep - Distribution	3.027.035.455	3.143.599.734	219.26c	#ATT 5 - Cost Support'!\$G\$103		T.5 - Cost Support	Used as check for input value
23		Amort of Other Utility Plant	689,402,579	725.504.660	200.21c	#ATT 5 - Cost Support*!\$G\$108		T 5 - Cost Support	Used as check for input value
24		Accum Dep - General	508.181.970	519.932.106	219.28c	#'ATT 5 - Cost Support'!\$G\$113		T 5 - Cost Support	Used as check for input value
25			0.00,20.2,0.0	322,132,223			1-7		
26		Accum Dep - Steam production	3,728,903,605	4,062,875,656	219.20c				Component of total below
27		Accum Dep - Nuclear production	0	0	219.21c				Component of total below
28		Accum Dep - Hydro (conventional) production	474,579,810	504,616,809	219.22c				Component of total below
29		Accum Dep - Hydro (pumped storage) production	0		219.23c				Component of total below
30		Accum Dep - Other production	258,943,867	398,251,186					Component of total below
31	Production Accumulated Depreciation		4,462,427,282	4,965,743,651	219.20 through 219.24	='ATT 5 - Cost Support'I\$G\$129	(0) AT	T 5 - Cost Support	Used as check
32									
33		Materials and supplies - est construction (EoY)	176,943,869	203,514,526		='ATT 5 - Cost Support'!\$H\$146		t 5 - Cost Support	Materials and Supplies section
34	Transmission Materials & Supplies	Materials and supplies - transmission (EoY)	1,231,929	815,425	227.8c	='ATT 5 - Cost Support'!\$H\$150		t 5 - Cost Support	Materials and Supplies section
35	Undistributed Stores Expense	FERC 163 - Undistributed stores expense	0	0	227.16c	='ATT 5 - Cost Support'!\$H\$142	- At	t 5 - Cost Support	Materials and Supplies section
36 37	Account 190 Subtotal - p234	FERC 190 - ADIT (BoY)	783.561.636	777.003.313		"Att 1 - ADIT'ISES170	- At		
				777,003,313		"Att 1 - ADIT'I\$E\$170 "'Att 1a - ADIT'I\$E\$173	- At		Used as check for input values. Asset on BS. Used as check for input values. Asset on BS.
38	Account 190 Subtotal - p234 Account 281 Subtotal - p272	FERC 190 - ADIT (EoY) FERC 281 - ADIT (BoY)	777,003,313 174,829,838	/01,421,321 152.581.995	234.18c 272.17b	#Att 1a - ADIT'I\$E\$173 #'Att 1 - ADIT'I\$E\$196	- At		Used as check for input values. Asset on BS. Used as check for input values. Liability on BS => change sign.
40	Account 281 Subtotal - p2/2 Account 281 Subtotal - p2/2	FERC 281 - ADIT (BOY)	174,829,838	152,561,995	272.17b	"Att 1a - ADIT!\$E\$199	- At		Used as check for input values. Liability on BS => change sign.
40	Account 281 Subtotal - p272 Account 282 Subtotal - p274	FERC 282 - ADIT (BOY)	2,889,829,879	2.908.481.325	272.17K	=Att 1 - ADIT'\$E\$199 ='Att 1 - ADIT'\$E\$267	- At		Used as check for input values. Liability on BS => change sign. Used as check for input values. Liability on BS => change sign.
42		FERC 282 - ADIT (BOT)	2,908.481.325	3.054.144.040	274.9k	='Att 1a - ADIT'\\$E\$273	(0) At		Used as check for input values. Liability on BS => change sign.
	Account 283 Subtotal - p274 Account 283 Subtotal - p276	FERC 283 - ADIT (BOY)	2,506,461,523	365.071.741	276.19b	='Att 1 - ADIT'ISES399	- At		Used as check for input values. Liability on BS => change sign.
	Account 283 Subtotal - p276	FERC 283 - ADIT (EOY)	365,071,741	382,542,004	276.19k	='Att 1a - ADIT'!\$E\$406		118	Used as check for input values. Liability on BS => change sign.
45		(10.7)	0.00,0.00,0.00	000,000,000					
	(561) Load Dispatching	FERC 561 - Load Dispatch (LD)	0	0	320.84b	#ATT 5 - Cost Support'!\$H\$263	- At	t 5 - Cost Support	Adj to transmission O&M section
	(561.1) Load Dispatch-Reliability	FERC 561.1 - LD reliability	0	0	320.85b	#ATT 5 - Cost Support'!\$H\$264	- At	5 - Cost Support	Adj to transmission O&M section
	(561.2) Load Dispatch-Monitor and Operate Transmission System	FERC 561.2 - LD monitor operate	7,719,651	6,922,647		='ATT 5 - Cost Support'I\$H\$265	- At	t 5 - Cost Support	Adj to transmission O&M section
49	(561.3) Load Dispatch-Transmission Service and Scheduling	FERC 561.3 - LD service scheduling	0	0	320.87b	='ATT 5 - Cost Support'!\$H\$266		t 5 - Cost Support	Adj to transmission O&M section
50		FERC 561.4 - Sched, sys control, dispatch	1,198,333	998,544		='ATT 5 - Cost Support'!\$H\$267		t 5 - Cost Support	Adj to transmission O&M section
51	(561.5) Reliability, Planning and Standards Development	FERC 561.5 - Reliability, plan, standards	2,375,511	2,388,711	320.89b	='ATT 5 - Cost Support'!\$H\$268		t 5 - Cost Support	Adj to transmission O&M section
52	Less: Account 565	FERC 565 - Transmission by others	141,188,225	159,058,497	320.96b	='ATT 5 - Cost Support'!\$H\$271	- At	t 5 - Cost Support	Adj to transmission O&M section
53									
	Transmission O&M	Total Transmission Expenses	210,891,669	232,301,840		='ATT 5 - Cost Support'!\$H\$260		t 5 - Cost Support	Adj to transmission O&M section
55	Property Insurance Account 924	FERC 924 - Property Insurance	4,494,291	4,207,600	320.185b	='ATT 5 - Cost Support'!\$i\$216		t 5 - Cost Support	Adj to A&G expense section
56	Less Regulatory Commission Exp Account 928	FERC 928 - Regulatory Commission Expenses	25,986,830	26,427,417		='Appendix A'!\$H\$122		pendix A	Line 61
57	Less General Advertising Exp Account 930.1	FERC 930.1 - General Advertising Expenses	14,951		320.191b	='Appendix A'!\$H\$123		pendix A	Line 62
58		Total A&G Expenses Amort - Intangible, Itd term (FERC 404)	275,277,135 46.992.581	170,669,671 58.013.199	320.197b 336.1d	='Appendix A'!\$H\$118		pendix A t 5 - Cost Support	Line 57
59 60	Amortization of limited term electric plant (404) Amortization of other electric plant (405)	Amort - Intangible, Itd term (FERC 404) Amort exp - Intangible (FERC 405)	46,992,581	58,013,199	336.1d 336.1e	='ATT 5 - Cost Support'!\$H\$306 ='ATT 5 - Cost Support'!\$H\$307		t 5 - Cost Support t 5 - Cost Support	Depreciation Expense section
61	Amortization of other electric plant (405) Depreciation expense (403)	Dep exp - Transmission (FERC 403)	116.134.858	134.616.361	336.1e 336.7b	#ATT 5 - Cost Support'sH\$296		t 5 - Cost Support t 5 - Cost Support	Depreciation Expense section Depreciation Expense section
62		Dep exp - Transmission (FERC 403) Dep exp - Transmission, Itd term (FERC 404)	116,134,858	134,616,361	336.7b 336.7d	#ATT 5 - Cost Support'sH\$296 #ATT 5 - Cost Support'sH\$297		t 5 - Cost Support t 5 - Cost Support	Depreciation Expense section Depreciation Expense section
63		Dep exp - Transmission, itd term (FERC 404) Dep exp - General (FERC 403)	45,107,563	47,034,116	336.10b	='ATT 5 - Cost Support'sH\$301		t 5 - Cost Support	Depreciation Expense section Depreciation Expense section
	Amortization of limited term electric plant (404)	Dep exp - General (FERC 403) Dep exp - General, Itd term (FERC 404)	45,107,563 711.435	47,034,116 591.957	336.10d	='ATT 5 - Cost Support' SH\$302		t 5 - Cost Support	Depreciation Expense section
	Transmission Wages Expense	Transmisison wages and salaries	27.994.491	29.153.152	354 21h	='Appendix A'!\$H\$12	Δr	nendix A	Line 1
	Total Wages Expense	Total O&M salaries	367,294,560	359,153,337	354.28b	='Appendix A'sH\$12 ='Appendix A'sH\$14	- Ar	pendix A	Line 2
	Less A&G Wages Expense	A&G wages and salaries	43.815.481	41.806.504	354.27b	='Appendix A'!\$H\$15	- Ar	pendix A	Line 3

Data from Company records (Manual Input)

	om company records (manda mpat)					
Line	Description, account, classification	Model worksheet input	Prior year values	Current year values	Source	Notes
- 0			2020	2021		
	Facility Credits under Section 30.9	Att 5 - Cost Support, Line 166 "Facility Credits under Section 30.9 of the OATT"	0	0	Company records	
2	Interest on Network Upgrade Balance	Att 5 - Cost Support, Line 168 "Interest on Network Upgrade Facilities"	4,932,710		Company Records: Sum of SAP GL 585914 (Interest Expense - Transmission Deposits (third party) and 385914 (ESM).	
3	Network Upgrade Balance	Att 5 - Cost Support, Line 50 "Network Upgrade Balance"	147,761,488		Company Records: Sum of SAP GL accounts #285461 (Transm Interconnection Deposits - w/ third Party) and #285460 (Transm Interconnection Deposits ESM).	
4	Federal income tax rate	Attachment A, Line 128 "FIT = Federal Income Tax Rate"	21.00%	-	PacifiCorp tax rate assumptions - 2021	
5	State income tax rate	Attachment A, Line 129 "SIT = State Income Tax Rate or Composite"	4.54%	4.54%	PacifiCorp tax rate assumptions - 2021	
6	Percent of federal income tax deductible for state purposes	Attachment A, Line 130	0.00%		PacifiCorp tax rate assumptions - 2021	
7	Rent from Electric Property - Transmission Related	Attachment 3, Line 1 "Rent from Electric Property - Transmission Related "	3,509,342	3,461,106	Company Records: Sum of SAP GL accounts #301863 and #301872 (PC 1192).	Fiber Optic Leases
8	WECC phase shifting fee (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	0	11111	Company Records: component of 2021 FERC Form No.1, page 300.21b	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include the WECC phase shifting fees for a reduction of loop flows on transmission
9	Gen Interconnect and TSR study revenues(Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	854,804	1,000,100	2021 FERC Form No.1, page 300.21b footnote	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include as a revenue credit on Attachment 3 of the Formula the reimbursements
10	WY Service territory fixed cost recovery fee (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	24,180	14,823	2021 FERC Form No.1, page 300.21b footnote (GL 301955)	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include a portion of the service territory fixed cost recovery fee received from a

11	Adjustment to exclude the write-offs that were booked to Account 573	Att 5 - Cost Support, Line 53 "Transmission O&M adjustment"	(122,888)	(89,622)		Based on the Resolution of Preliminary Challenges to the 2013 Annual Update, PacifiCorp agreed to exclude the write-offs that were booked to FERC Account 573 from the
12	Transmission imbalance penalty refunds in FERC 566	Att 5 - Cost Support, Line 53 "Transmission O&M adjustment"	0		Company Records: Sum of SAP GL 505962 & 505964 (FERC 566).	Based on the Resolution of Preliminary Challenges to 2013 Annual Update. PacifiCorp aggred to exclude the expenses associated with the refunds for transmission imbalance penalties booked to FERC Account 566 from the transmission ATRR.
13	C&T (ESM) cost portion of Studies in FERC 561.6 and 561.7	Att 5 - Cost Support, Line 53 "Transmission O&M adjustment"	(127,537)			Exclude C&T's (ESM) expenses for studies from O&M. Third party's expenses for studies are offset in revenue credits; ESM's expense portion needs to be excluded from O&M.
14	EIM: Capital Cost of upgrade of substation and power plant meters to 5-min memory capability.	Attachment 15 - GSU and Associated Equipment, "Wind Generation Facilities adjustment"	738,458	738,458	Company Records: FERC Account 353 details	During the stakeholder process in PacifiCorp's EIM filing in Docket No. ER14-1578, PacifiCorp agreed to remove the EIM-related capital costs for substation and power plant meter upgrades to five-minute memory capability booked to FERC Account 353 from its
15	EIM: Transmission allocation of General (FERC accounts 391 and 397) and Intangible (FERC account 303) assets attributable to ESM participation in EIM and excluded from ATRR.	Attachment 15 - GSU and Associated Equipment, "Wind Generation Facilities adjustment"	123,264	120,807		Transmission allocation of general and intangible assets (acquisition value times labor allocator) attributable to ESM participation in EIM ad excluded from ATRR. FERC accounts 303, 391, and 397.
16	Interconnection Customer Interconnection Facilities (ICIFs).	Attachment 15 - GSU and Associated Equipment, "Wind Generation Facilities adjustment"	181,490,604	167,633,606	Company Records: Capital assets details	Exclude transmission facilities from Transmission Plant in-Service as these charges are directly assigned to non-transmission customers.

FERC Form 1 Data Consolidation

ID	Data_description	ff1_page	ff1_line	ff1_col	ff1_map	column_name	2019	2020	2021
1	FERC 408.1 - Taxes Other than Income	114	14	с	114.14c	Total Current Year to Date Balance for Quarter/Year	199,137,026	208,904,338	213,406,731
2	FERC 411.4 - Net ITC adjustment	114	19	с	114.19c	Total Current Year to Date Balance for Quarter/Year	(2,738,724)	(2,252,575)	(1,339,178)
3	Amort of Other Utility Plant	200	21	с	200.21c	Total Company for the Current Year/Quarter Ended	652,942,422	689,402,579	725,504,660
4	FERC 303 - Misc intangible plant (BoY)	204	5	b	204.5b	Balance Beginning of Year	970,432,021	1,015,882,796	1,054,374,613
5	FERC 303 - Misc intangible plant (EoY)	204	5	g	204.5g	Balance at End of Year	1,015,882,796	1,054,374,613	1,106,474,798
6	Total production plant (BoY)	204	46	b	204.46b	Balance Beginning of Year	12,454,178,185	12,370,876,824	12,652,732,709
7	Total production plant (EoY)	204	46	g	204.46g	Balance at End of Year	12,370,876,824	12,652,732,709	13,476,057,171
8	Total transmission plant (BoY)	204	58	b	204.58b	Balance Beginning of Year	6,353,044,980	6,478,620,080	7,627,712,649
9	Total transmission plant (EoY)	204	58	g	204.58g	Balance at End of Year	6,478,620,080	7,627,712,649	7,890,023,096
10	Total distribution plant (BoY)	204	75	b	204.75b	Balance Beginning of Year	7,017,942,816	7,295,300,652	7,647,962,060
11	Total distribution plant (EoY)	204	75	g	204.75g	Balance at End of Year	7,295,300,652	7,647,962,060	8,032,285,953
12	Total general plant (BoY)	204	99	b	204.99b	Balance Beginning of Year	1,274,442,961	1,287,632,918	1,349,470,354
13	Total general plant (EoY)	204	99	g	204.99g	Balance at End of Year	1,287,632,918	1,349,470,354	1,376,963,715
14	Electric Plant Purchased	204	101	g	204.101g	Balance Beginning of Year	-00	-00	-00
15	Electric plant sold	204	102	g	204.102g	Balance at End of Year	-00	-00	-00
16	Total electric plant in service (BoY)	204	104	b	204.104b	Balance at End of Year	28,070,040,963	28,448,313,270	30,332,252,385
17	Total electric plant in service (EoY)	204	104	g	204.104g	Balance at End of Year	28,448,313,270	30,332,252,385	31,881,804,733
18	Electric plant held for future use	214	47	d	214.47d	Balance at End of Year	25,890,060	23,912,440	14,811,003
19	Accum Dep - Steam production	219	20	С	219.20c	Electric Plant in Service	3,749,690,656	3,728,903,605	4,062,875,656
20	Accum Dep - Nuclear production	219	21	С	219.21c	Electric Plant in Service	-00	-00	-00
21	Accum Dep - Hydro (conventional) production	219	22	С	219.22c	Electric Plant in Service	450,261,661	474,579,810	504,616,809
22	Accum Dep - Hydro (pumped storage) production	219	23	С	219.23c	Electric Plant in Service	-00	-00	-00

23	Accum Dep - Other production	219	24	С	219.24c	Electric Plant in Service	531,443,175	258,943,867	398,251,18
24	Accum Dep - Transmission	219	25	С	219.25c	Electric Plant in Service	1,863,152,997	1,942,552,606	2,045,200,00
25	Accum Dep - Distribution	219	26	С	219.26c	Electric Plant in Service	2,925,945,711	3,027,035,455	3,143,599,73
26	Accum Dep - General	219	28	С	219.28c	Electric Plant in Service	493,756,072	508,181,970	519,932,10
27	Accum Dep - Total	219	29	С	219.29c	Electric Plant in Service	10,014,250,272	9,940,197,313	10,674,475,49
28	Materials and supplies - est construction (EoY)	227	5	С	227.5c	Balance End of Year	162,913,741	176,943,869	203,514,52
29 [Materials and supplies - transmission (EoY)	227	8	С	227.8c	Balance End of Year	852,235	1,231,929	815,42
30	FERC 163 - Undistributed stores expense	227	16	С	227.16c	Balance End of Year	-00	-00	-(
31 F	FERC 190 - ADIT (BoY)	234	18	b	234.18b	begin yr bal	824,459,612	783,561,636	777,003,3
	FERC 190 - ADIT (EoY)	234	18		234.18c	yr end bal	783,561,636	777,003,313	701,421,3
	FERC 281 - ADIT (BoY)	272	17		272.17b	bgn yr bal	180,339,430	174,829,838	152,581,9
	FERC 281 - ADIT (EoY)	272	17	k	272.17k	end yr bal	174,829,838	152,581,995	143,583,8
	FERC 282 - ADIT (BoY)	274	9	b	274.9b	bgn yr bal	2,910,580,066	2,889,829,879	2,908,481,3
	FERC 282 - ADIT (EoY)	274		k	274.9k	end yr bal	2,889,829,879	2,908,481,325	3,054,144,0
	FERC 283 - ADIT (BoY)	276	19	b	276.19b	bgn yr bal	285,789,510	297,173,549	365,071,7
	FERC 283 - ADIT (EoY)	276	19		276.19k	end yr bal	297,173,549	365,071,741	382,542,0
	FERC 561 - Load Dispatch (LD)	320	84		320.84b	crnt yr amt	-00	-00	
	FERC 561.1 - LD reliability	320	85		320.85b	crnt_yr_amt	-00	-00	
	FERC 561.2 - LD monitor operate	320	86		320.86b	crnt_yr_amt	7,813,567	7,719,651	6,922,
	FERC 561.3 - LD service scheduling	320	87		320.87b	crnt yr amt	-00	-00	
	FERC 561.4 - Sched, sys control, dispatch	320	88		320.88b	crnt yr amt	1,250,888	1,198,333	998,
	FERC 561.5 - Reliability, plan, standards	320	89		320.89b	crnt_yr_amt	1,962,101	2,375,511	2,388,
	FERC 561.8 - Reliability, plan, standards services	320	92		320.92b	crnt_yr_amt	8,800,994	4,780,276	5,672,
46	FERC 565 - Transmission by others	320	96	h	320.96b	crnt_yr_amt	145,825,268	141,188,225	159,058,
	Total Transmission Expenses	320	112		320.112b	crnt_yr_amt	218,366,626	210,891,669	232,301,
	FERC 924 - Property Insurance	320	185		320.185b	crnt yr amt	4,737,084	4,494,291	4,207,
	FERC 928 - Regulatory Commission Expenses	320	189	-	320.189b	crnt yr amt	25,605,836	25,986,830	26,427,
	FERC 930.1 - General Advertising Expenses	320	191		320.191b	crnt yr amt	55,028	14,951	8,
	Total A&G Expenses	320	197		320.197b	crnt yr amt	115,628,648	275,277,135	170,669,
	Industry association dues	335		b	335.1b	Amount	1,376,461	1,318,681	1,577,
	Amort - Intangible, ltd term (FERC 404)	336	1	d	336.1d	Amortization of Limited Term Electric Plant (Account 404)	48,671,914	46,992,581	58,013,
54	Amort exp - Intangible (FERC 405)	336	1	е	336.1e	Amortization of Other Electric Plant (Acc 405)	-00	-00	
55 [Dep exp - Transmission (FERC 403)	336	7	b	336.7b	Depreciation Expense (Account 403)	112,507,659	116,134,858	134,616,
56 [Dep exp - Transmission, Itd term (FERC 404)	336	7	d	336.7d	Amortization of Limited Term Electric Plant (Account 404)	-00	-00	

57	Dep exp - General (FERC 403)	336	10	b	336.10b	Depreciation Expense (Account 403)	42,404,362	45,107,563	47,034,116
58	Dep exp - General, ltd term (FERC 404)	336	10	d	336.10d	Amortization of Limited Term Electric Plant (Account 404)	706,273	711,435	591,957
59	Transmisison wages and salaries	354	21	b	354.21b	Direct Payroll Distribution	26,859,544	27,994,491	29,153,152
60	A&G wages and salaries	354	27	b	354.27b	Direct Payroll Distribution	42,795,683	43,815,481	41,806,504
61	Total O&M salaries	354	28	b	354.28b	Direct Payroll Distribution	362,000,992	367,294,560	359,153,337

			2022 Projection	2021 Projection (as-filed)		
ided cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data	2020 Form 1 data	Absolute change	Percent change
30.000		received (FERO FORM Frederichoe, dataonment, or moradonom)	Projection	2020 data in Settlement model	Projection value minus 2021 Projection (as-filed) v	Change over 2021 Projection (as-file
cators						
Wages & Salary Allocation Factor		054.041	00.450.450	07.004.40	4 450 004	4.14%
Transmission Wages Expense		354.21b	29,153,152	27,994,49	1,158,661	4.14%
Total Wages Expense		354.28b	359,153,337	367,294,560	(8,141,223)	-2.22%
Total Wages Expense Less A&G Wages Expense		354.27b	41,806,504	43.815.48		-2.22% -4.59%
Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	317,346,833	323,479,079		-4.59% -1.90%
Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	317,340,833	323,479,079	(6,132,246)	-1.90%
Wages & Salary Allocator		(Line 1 / Line 4)	9.1865%	8.6542	% 0.5323%	6.15%
Wages & Galary Anocator		(Eine 17 Eine 4)	3.100376	0.0342	0.332378	0.1070
Plant Allocation Factors						
Electric Plant in Service	(Note M)	Attachment 5	31,881,804,735	30,332,252,38	1,549,552,350	5.11%
Electric Frank in Gervice	(Note IVI)	Attaciment 5	31,001,004,733	30,332,232,303	1,040,002,000	3.1170
Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	10,674,475,493	9.940.197.31	734,278,180	7.39%
Accumulated Amortization	(Note N)	Attachment 5	725,504,660	689.402.57		5.24%
Total Accumulated Depreciation	(11010 11)	(Line 7 + 8)	11,399,980,152	10,629,599,893		7.25%
. Sta. / Joseph State 1		(2.110 7 1 0)	11,000,000,102	10,020,000,00	110,000,200	1.2070
Net Plant		(Line 6 - Line 9)	20,481,824,583	19,702,652,493	779,172,090	3.95%
· · · · · · · · · · · · · · · · · · ·		(=)		,,,	,,	
Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	8,222,391,915	8,034,520,619	9 187,871,296	2.34%
Gross Plant Allocator		(Line 11 / Line 6)	25.7902%	26.4884		-2.64%
		,				
Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	6,062,779,529	5,988,326,78	1 74,452,748	1.24%
Net Plant Allocator		(Line 13 / Line 10)	29.6008%	30.3935		-2.61%
		,				
t Calculations						
Plant In Service						
Transmission Plant In Service	(Note M)	Attachment 5	7,890,023,096	7,627,712,649	9 262,310,447	3.44%
New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	104,227,073	198,774,683	2 (94,547,609)	-47.57%
Total Transmission Plant		(Line 15 + Line 16)	7,994,250,169	7,826,487,33	1 167,762,838	2.14%
General Plant	(Note N)	Attachment 5	1,376,963,716	1,349,470,354		2.04%
Intangible Plant	(Note N)	Attachment 5	1,106,474,798	1,054,374,61		4.94%
Total General and Intangible Plant		(Line 18 + Line 19)	2,483,438,514	2,403,844,96		3.31%
Wage & Salary Allocator		(Line 5)	9.1865%	8.6542		
General and Intangible Allocated to Transmission		(Line 20 * Line 21)	228,141,746	208,033,28	20,108,458	9.67%
Land Held for Future Use	(Notes B & L)	Attachment 5	1,517,970	1,679,914	4 (161,944)	-9.64%
Total Bland In Data Pass		(Line 47 + Line 20 + Line 20)	0.000.000.00	0.000.000.500	407.700.050	2 240/
Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	8,223,909,885	8,036,200,533	187,709,352	2.34%

			2022 Projection	2021 Projection (as-filed)		
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		redictions (i Erro i offin i redictione, attachment, of motitacioni)	Projection	2020 data in Settlement model Pro	ojection value minus 2021 Projection (as-filed) i	Change over 2021 Projection (as-filed
Accumulated Depreciation and Amortization						
25 Transmission Accumulated Depreciation	(Note M)	Attachment 5	2,045,200,003	1.942.552.607	102,647,396	5.28%
23 Transmission Accumulated Depreciation	(Note IVI)	Attachment 3	2,045,200,003	1,942,332,007	102,047,390	3.2070
26 Accumulated General Depreciation	(Note N)	Attachment 5	519,932,106	508,181,970	11,750,135	2.31%
27 Accumulated Amortization	(Note N)	(Line 8)	725,504,660	689,402,579	36,102,080	5.24%
28 Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,245,436,765	1,197,584,549	47,852,216	4.00%
29 Wage & Salary Allocator		(Line 5)	9.1865%	8.6542%		
30 Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	114,412,383	103,641,231	10,771,152	10.39%
Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	2,159,612,386	2,046,193,838	113,418,548	5.54%
Total / total		(2.110-20 - 2.110-00)	2,:00,0:2,000	2,0 :0, :00,000	110,110,010	0.0170
32 Total Net Property, Plant & Equipment		(Line 24 - Line 31)	6,064,297,500	5,990,006,695	74,290,804	1.24%
Adjustments To Rate Base						
Accumulated Deferred Income Taxes		A44 4 A	(044.704.044)	(774 055 000)	(40,400,000)	E 400/
ADIT net of FASB 106 and 109		Attachment 1A	(814,784,244)	(774,655,922)	(40,128,322)	-5.18%
33b Excess or Deficient ADIT Balance		Attachment 1B	(347,044,662)	(366,940,673)	19,896,011	5.42%
CWIP for Incentive Transmission Projects						
34 CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0	0	0	n/m
	(1111 2)					
ITC Adjustment						
35 IRC 46(f)1 adjustment		Attachment 5	(8,194)	(14,278)	6,084	42.61%
Unfunded Reserves						
36 Unfunded Reserves		Attachment 16	(15,762,530)	(14,028,701)	(1,733,828)	-12.36%
Prepayments						
37 Prepayments	(Note K & N)	Attachment 11	11,284,526	8,298,155	2,986,372	35.99%
or repayments	(1001011011)	Automone 11	11,204,020	0,200,100	2,000,072	00.0070
Abandoned Plant						
38 Unamortized Abandoned Plant	(Note O)		0	0	0	n/m
Materials and Supplies	a					
39 Undistributed Stores Expense	(Note N)	Attachment 5	0	0 05400/	0	n/m 6.15%
40 Wage & Salary Allocator 41 Total Undistributed Stores Expense Allocated to Transmission		(Line 5) (Line 39 * Line 40)	9.1865%	8.6542%	0	6.15% n/m
 Total Undistributed Stores Expense Allocated to Transmission Construction Materials & Supplies 	(Note N)	Attachment 5	203,514,526	176,943,869	0 26,570,657	15.02%
43 Wage & Salary Allocator	(Note N)	(Line 5)	9.1865%	8.6542%	20,370,037	13.02 /0
44 Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	18,695,917	15,313,057	3,382,860	22.09%
45 Transmission Materials & Supplies	(Note N)	Attachment 5	815,425	1,231,929	(416,504)	-33.81%
46 Total Materials & Supplies Allocated to Transmission	(100 11)	(Line 41 + Line 44 + Line 45)	19,511,342	16,544,986	2,966,356	17.93%
		,	, ,			
Cash Working Capital						
47 Operation & Maintenance Expense		(Line 75)	80,062,747	83,834,974	(3,772,227)	-4.50%
48 1/8th Rule	(Note S)	Zero	0.0%	0.0%		
49 Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)	0	0	0	n/m
Naturalis Ilmarada Palanca						
Network Upgrade Balance 50 Network Upgrade Balance	(Note N)	Attachment 5	(147,966,140)	(147,761,488)	(204,652)	-0.14%
ou inclinate obligate	(Note N)	Autominent 3	(147,500,140)	(141,101,488)	(204,002)	-0.1470
51 Total Adjustment to Rate Base		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,294,769,902)	(1,278,557,921)	(16,211,981)	-1.27%
		,	(,,== .,. ==,===)	(.,2.0,00.,021)	(10,211,001)	
52 Rate Base		(Line 32 + Line 51)	4,769,527,598	4,711,448,774	58,078,823	1.23%
		, , , , , , , , , , , , , , , , , , , ,	,, ,	, , ,,,,,,		•

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haded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data Projection	2020 Form 1 data	Absolute change	Percent change
·			Projection	2020 data in Settlement model	Projection value minus 2021 Projection (as-filed) v	Change over 2021 Projection (as-file
perations & Maintenance Expense						
Transmission O&M						
53 Transmission O&M		Attachment 5	232,161,868	210,641,245		10.22%
54 Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	10,309,902	11,293,495	(983,593)	-8.71%
55		Attachment 5 (Lines 53 - 55)	159,058,497 62,793,469	141,188,225 58,159,525		12.66% 7.97%
		(EIII68 33 - 33)	02,733,403	30,133,323	4,000,044	1.51 70
Allocated Administrative & General Expenses Total A&G		320.197b	170,669,671	275,277,135	(104,607,464)	-38.00%
58 Less Actual PBOP Expense Adjustment	(Note H)	Attachment 5	170,609,671	2/3,2//,133	(104,607,464)	-36.00% n/m
59 Less Property Insurance Account 924	(Note 11)	320.185b	4,207,600	4,494,291	(286,691)	-6.38%
60 Less Regulatory Asset Amortizations Account 930.2		Attachment 5	4,207,000	4,404,201	(200,001)	n/m
61 Less Regulatory Commission Exp Account 928	(Note D)	320.189b	26,427,417	25,986,830	440,587	1.70%
62 Less General Advertising Exp Account 930.1	(**************************************	320.191b	8,074	14.951	(6,877)	-46.00%
63 Less Membership Dues	(Note C)	Attachment 5	860,993	676,503	184,489	27.27%
64 Administrative & General Expenses	, ,	(Line 57 - Sum (Lines 58 to 63))	139,165,587	244,104,560	(104,938,972)	-42.99%
65 Wage & Salary Allocator		(Line 5)	9.1865%	8.6542%	5	
Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	12,784,484	21,125,270	(8,340,786)	-39.48%
Directly Assigned A&G						
67 Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,399,644	3,359,714	39,930	1.19%
General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0	0	0	n/m
69 Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,399,644	3,359,714	39,930	1.19%
70 Property Insurance Account 924	(Note F)	Attachment 5	4,207,600	4,494,291	(286,691)	-6.38%
71 General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0	0	0	n/m
72 Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	4,207,600	4,494,291	(286,691)	-6.38%
73 Gross Plant Allocator		(Line 12)	25.7902%	26.4884%		
74 A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,085,150	1,190,465	(105,315)	-8.85%
75 Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	80,062,747	83,834,974	(3,772,227)	-4.50%
epreciation & Amortization Expense						
Depreciation Expense						
76 Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	134,616,361	116,134,858	18,481,503	15.91%
77 General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	47,626,073	45,818,998	1,807,075	3.94%
78 Intangible Amortization	(Note H)	Attachment 5	58,013,199	46.992.581	11,020,618	23.45%
79 Total	((Line 77 + Line 78)	105,639,272	92,811,579		13.82%
80 Wage & Salary Allocator		(Line 5)	9.1865%	8.6542%		
General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	9,704,580	8,032,089	1,672,491	20.82%
82 Abandoned Plant Amortization	(Note O)		0	0	0	n/m
83 Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	144,320,941	124,166,947	20,153,994	16.23%
axes Other Than Income						
axes Other Than Income						
84 Taxes Other than Income Taxes		Attachment 2	48,233,785	48,450,808	(217,024)	-0.45%

Shadad	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instru	ction) 2021 Form 1 data	2020 Form 1 data	Absolute change	Percent change
Silaueu	cens are inputs	Notes	Reference (FERC Form Treference, attachment, or institu	Projection Projection	2020 data in Settlement model	Projection value minus 2021 Projection (as-filed) v	Change over 2021 Projection (as-filed)
Return \	Capitalization Calculations						
86	.ong-Term Debt Account 221 Bonds		A44	0.040.504.645	0.204.050.000	447.004.045	5.34%
87			Attachment 14 Attachment 14	8,842,534,615 0	8,394,650,000	447,884,615 0	5.34% n/m
88	Less Account 222 Reacquired Bonds		Attachment 14 Attachment 14	0	0	0	
89	Account 223 Long-term Advances from Associated Cos.			0	0	0	n/m n/m
90	Account 224 Other Long-term Debt Gross Proceeds Outstanding Long-term Debt		Attachment 14 Sum Lines 86 through 89	 8,842,534,615	8,394,650,000	447,884,615	5.34%
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	8,842,534,615	8,394,650,000	447,884,015	5.34%
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	20,988,276	16,847,657	4,140,619	24.58%
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	39,782,153	36,907,274		7.79%
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	3,099,866	3,679,943		-15.76%
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	8,446	19,483	· · · · · · · · · · · · · · · · · · ·	-56.65%
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0	0	0	n/m
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	8,778,672,766	8,337,234,610	441,438,157	5.29%
	ong Term Debt Cost						
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	405,404,301	395,449,302		2.52%
98	Less Hedging Expense	(Note R)	Attachment 14	0	0	0	n/m
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	4,541,192	4,430,043		2.51%
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	607,365	582,467		4.27%
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	9,641	11,026	(1,385)	-12.56%
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14	0_	0	0	n/m
103	Total Long Term Debt Cost		Sum Lines 97 through 102	410,543,217	400,450,788	10,092,430	2.52%
	Preferred Stock and Dividend						
104	Account 204 Preferred Stock Issued		Attachment 14	2,397,600	2,397,600	0	0.00%
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14	2,007,000	2,007,000	0	n/m
106	Account 207 Premium on Preferred Stock		Attachment 14	0	0	0	n/m
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	0	0	0	n/m
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14	0	0	0	n/m
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14	0	0	0	n/m
110	Total Preferred Stock		Sum Lines 104 through 109	2,397,600	2,397,600	0	0.00%
			<u> </u>				
111	Preferred Dividend		Attachment 14 (Enter p	ositive) 161,902	161,902	0	0.00%
	Common Stock						
112	Proprietary Capital		Attachment 14	9,573,346,279	8,825,482,942	747,863,338	8.47%
113	Less: Total Preferred Stock		(Line 110)	2,397,600	2,397,600		0.00%
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	86,774,204	74,154,436		17.02%
115	Less: Account 219		Attachment 14	(18,514,257)	(15.828.669		-16.97%
116	Total Common Stock		Sum Lines 112 through 115	9,502,688,732	8,764,759,574	(, , ,	8.42%
			5 -	-,,	-, - ,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	

2021 Projection (as-filed)

2022 Projection

					2022 Projection	2021 Projection (as-filed)		
naded	d cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data	2020 Form 1 data	Absolute change	Percent change
				(* Eric * chim * role and a data in the addition)	Projection	2020 data in Settlement model	2 Projection value minus 2021 Projection (as-filed) v	Change over 2021 Projection (as-file
17	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.19%	48.91%	-0.72%	
18	Preferred percent	Preferred Stock	(Notes Q a IV)	(Line 110 / (Lines 90 + 110 +116))	0.01%	0.01%		
9	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 + 116))	51.79%	51.07%		
3	Continuon percent	Common Clock	(Notes Q a IV)	(Elife 1107 (Elifes 30 + 110 + 110))	31.7370		-	
		Long Term Debt Cost = Long Term Debt Cost /						
20	Debt Cost	Net Proceeds Long Term Debt Preferred Stock cost = Preferred Dividends /		(Line 103 / Line 96)	4.68%	4.80%	-0.13%	
21	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	6.75%	6.75%	0.00%	
22	Common Cost	Common Stock	(Note H)	Fixed	9.80%	9.80%	is a second seco	
23	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.25%	2.35%	_	
24	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%	0.00%		
25	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.08%	5.00%		
26	Rate of Return on Rate Base (ROR)	Common Clock		(Sum Lines 123 to 125)	7.3304%	7.36%		
27	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	349,625,755	346,545,166	3,080,589	0.89%
npo	osite Income Taxes							
	Income Tax Rates FIT = Federal Income Tax Rate		(Note G)		21.00%	21.00%	0.00%	
8				AU 1 15				
9	SIT = State Income Tax Rate or Composite	((Note G)	Attachment 5	4.54%	4.54%		
0	<u>p</u>	(percent of federal income tax deductible		Per state tax code	0.00%	0.00%		
1	T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * F	·II * p)} =		24.587%	24.587%		
	T / (1-T)				32.602%	32.602%)	
	ITC Adjustment Amortized Investment Tax Credit - Transmission Related			Attachment 5	(396 407)	(684 637	288 229	42 10%
3	ITC Adjustment Amortized Investment Tax Credit - Transmission Related ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Attachment 5 Line 133 * (1 / (1 - Line 131))	(396,407) (525,645)	(684,637) (907,845)		42.10% 42.10%
3 4 5	Amortized Investment Tax Credit - Transmission Related ITC Adjust. Allocated to Trans Grossed Up Income Tax Component =	ITC Adjustment x 1 / (1-T) (T/1-T) * Investment Return * (1-(WCLT)	D/ROR)) =	Line 133 * (1 / (1 - Line 131)) [Line 132 * Line 127 * (1- (Line 123 / Line 126))]	(525,645) 78,939,367	(907,845) 76,893,450	382,199 2,045,917	42.10% 2.66%
3 4 5 5	Amortized Investment Tax Credit - Transmission Related ITC Adjust. Allocated to Trans Grossed Up Income Tax Component = Excess or Deficient ADIT Amortization	(T/1-T) * Investment Return * (1-(WCLT)	,,	Line 133 * (1 / (1 - Line 131)) [Line 132 * Line 127 * (1- (Line 123 / Line 126))] Attachment 1B	(525,645) 78,939,367 (19,896,011)	(907,845) 76,893,450 (19,896,011)	2,045,917 0	42.10% 2.66% 0.00%
3 4	Amortized Investment Tax Credit - Transmission Related ITC Adjust. Allocated to Trans Grossed Up Income Tax Component =	, , ,	,,	Line 133 * (1 / (1 - Line 131)) [Line 132 * Line 127 * (1- (Line 123 / Line 126))]	(525,645) 78,939,367	(907,845) 76,893,450	2,045,917 0	42.10% 2.66%

				2022 Projection	2021 Projection (as-filed)		
Shaded	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data	2020 Form 1 data	Absolute change	Percent change
				Projection	2020 data in Settlement model	Projection value minus 2021 Projection (as-filed) v	Change over 2021 Projection (as-filed)
Revenu	ie Requirement						
	·						
137	Summary Net Personal Plant & Faviance t		(Line 32)	6,064,297,500	5.990.006.695	74.290.804	1.24%
137	Net Property, Plant & Equipment Total Adjustment to Rate Base		(Line 32) (Line 51)	(1,294,769,902)	(1,278,557,921)	74,290,804 (16,211,981)	-1.27%
139	Rate Base		(Line 52)	4,769,527,598	4,711,448,774	58,078,823	1.23%
			, ,				
140	Total Transmission O&M		(Line 75)	80,062,747	83,834,974	(3,772,227)	-4.50%
141 142	Total Transmission Depreciation & Amortization Taxes Other than Income		(Line 83) (Line 85)	144,320,941 48,233,785	124,166,947 48,450,808	20,153,994 (217,024)	16.23% -0.45%
143	Investment Return		(Line 127)	349,625,755	346,545,166	3,080,589	0.89%
144	Income Taxes		(Line 136)	52,031,127	49,603,011	2,428,116	4.90%
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	674,274,355	652,600,907	21,673,448	3.32%
1.40	Oroso Rovondo Rodanomone		(Gaille Enles 110 to 111)	014,214,000	002,000,001	21,070,440	0.0270
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities						
146	Transmission Plant In Service		(Line 15)	7,890,023,096	7,627,712,649	262,310,447	3.44%
147	Excluded Transmission Facilities	(Note J)	Attachment 15	346,439,410	363,310,708	(16,871,299)	-4.64%
148	Included Transmission Facilities		(Line 146 - Line 147)	7,543,583,686	7,264,401,941	279,181,745	3.84%
149	Inclusion Ratio		(Line 148 / Line 146)	95.61%	95.24%		
150	Gross Revenue Requirement		(Line 145)	674,274,355	652,600,907	21,673,448	3.32%
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	644,667,952	621,517,290	23,150,661	3.72%
	Revenue Credits						
152	Revenue Credits		Attachment 3	133,378,159	98,029,233	35,348,926	36.06%
153	Net Revenue Requirement		(Line 151 - Line 152)	511,289,793	523,488,058	(12,198,265)	-2.33%
	Net Plant Carrying Charge						
154	Gross Revenue Requirement		(Line 150)	674,274,355	652,600,907	21,673,448	3.32%
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	5,949,050,166	5,883,934,724	65,115,442	1.11%
156	Net Plant Carrying Charge		(Line 154 / Line 155)	11.3342%	11.0912%	0.24%	
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	9.0713%	9.1175%	-0.05%	
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.3197%	2.3848%	-0.07%	
	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)	272,617,473	256,452,729	16,164,743	6.30%
160	Increased Return and Taxes		Attachment 4	434,413,088	428,054,955	6,358,133	1.49%
161 162	Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant		(Line 159 + Line 160) (Line 17 - Line 25 + Line 34)	707,030,561 5.949.050.166	684,507,684 5.883.934,724	22,522,877 65,115,442	3.29% 1.11%
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 17 - Line 25 + Line 34) (Line 161 / Line 162)	11.8848%	11.6335%	65,115,442	1.1170
164	Net Plant Carrying Charge per 100 Basis Foliatine Basis Hindeless in Not Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	9.6219%	9.6597%		
165	Net Revenue Requirement		(Line 153)	511,289,793	523,488,058	(12,198,265)	-2.33%
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0	0	0	n/m
167	Transmission Incentive Credit		Attachment 7	5,291,836	5,341,517	(49,681)	-0.93%
168	Interest on Network Upgrade Facilities		Attachment 5	4,690,561	4,932,710	(242,148)	-4.91%
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	521,272,190	533,762,284	(12,490,095)	-2.34%
	Network Service Rate						
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,036	14,253	(218)	-1.53%
171	Rate (\$/MW-year)		(Line 169 / 170)	37,139	37,449	(309)	-0.83%
	Network Service Rate (\$/MW-year)		(Line 171)	37,139	37,449	(309)	-0.83%

			2022 Projectio
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data
		Reference (FERC Form 1 reference, attachment, or instruction)	

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.

2021 Projection (as-filed)

2020 Form 1 data	Absolute change	Percent change
2020 data in Settlement model	Projection value minus 2021 Projection (as-filed)	Change over 2021 Projection (as-filed)

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544
5	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,309,902
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,309,902
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,400,427
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.715944
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.05966
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01377
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00275
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00197
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.17
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.08

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	\$644,667,952
	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	\$6,262,922 \$127,115,237 \$133,378,159
5	Interest on Network Upgrades	Attachment 5	\$4,690,561
6	Transmission Incentive Credit	Attachment 7	\$5,291,836
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$521,272,190
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,036
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$37.139324
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$3.094944
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.714218
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.142844
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.102031
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$8.93
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.25

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	(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	
2	ADIT-281	Sch. 281 Below	(152,581,995)	(152,581,995)	0	0	0	
3	ADIT-283	Sch. 283 Below	(364,979,817)	(356,345,908)	0	(8,507,535)	(126,374)	
4	ADIT-190	Sch. 190 Below	833,392,628	804,724,812	165,361	0	28,502,455	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,405,067,983)	(1,528,660,219)	(767,419,511)	10,099,852	(119,088,105)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.6008%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		•	(767,419,511)	2,989,635	(10,940,061)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)				Д	.ttachment 1a input>	(775,369,937)

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

Schedule ADIT-190

Schedule AL	A A	В	С	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Be	nefits						
287180	505.450 Accrued Payroll Taxes	5,921,455	0	C	0	5,921,455	Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	C	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182 LTIP - non current	5,719,086	0	C	0		Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200 Deferred Comp. Accrual - Cash Basis	2,021,585	0	C	0	2,021,585	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500 Severance Accrual - Cash Basis	642,883	0	C	0	642,883	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300 Pension/Retirement Accrual - Cash Basis	392,183	392,183	C	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
			_				Accruals recorded for book purposes for unused vacation and sick leave due to employees in future
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	7,251,426	0		0	7,251,426	periods or upon termination. Accrued liability for the expected claims related to workers compensation previously held by Wasatch
287373	910.580 Wasatch workers comp reserve	588 016	0		0	588 016	Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287373	920.150 FAS 112 Book Reserve - Post Employee Benefits	6.314.483	0) 0		Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
201000	CEC. 100 17.0 17.2 DOOR TECC. 10 TO CENTRAL DOOR NO.	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				5,000,000	Accrued post-retirement liabilityies pursuant to FASB Statement No. 106 for Western Coal Carriers, a
							third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to
287447	720.830 Western Coal Carr Ret Med Accrual	2,340,890	0	C	0	2,340,890	the Hunter plant.
287460	720.800 FAS 158 Pension Liability	21,722,235	21,722,235	C	0	0	Total unfunded pension liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	14,277,015	14,277,015	C	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Deri	vatives:						
287336	730.120 FAS 133 Derivatives - Book Unrealized	4,206,646	4,206,646	C	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839 NonCurr Liab - Frozen MTM	13,152,939	13,152,939	C	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory L	abilities:						
287051	705.340 RL Income Tax Deferral - CA	1,314,783	1,314,783	C	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287052	705.341 RL Income Tax Deferral - ID	58 420	58.420				Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Idaho customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
207032	703.341 RE IIICOITIE TAX Delettal - ID	30,420	30,420		,	U	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates
							for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287053	705.342 RL Income Tax Deferral - OR	3,022,944	3,022,944	C	0	0	reduced the federal income tax rate from 35% to 21%. Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates
287055	705.344 RL Income Tax Deferral - WA	2,298,082	2,298,082	C	0	0	for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of protected property related EDIT amortization
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	661,064	661,064		0	0	for return to California customers pursuant to regulatory order. Regulatory liability established to record the deferral of protected property related EDIT amortization
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	1,634,632	1,634,632	C	0	0	for return to Idaho customers pursuant to regulatory order.
287064	705.349 RL - Protected PP&E EDIT Amortization - UT	17,065,239	17,065,239	C	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350 RL - Protected PP&E EDIT Amortization - WA	3,924,768	3,924,768	C	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	8,912,729	8,912,729	C	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287 RL - Protected PP&E EDIT - CA	8,442,608	8,442,608	C	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.

					Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded
287112 705.288 RL - Protected PP&E EDIT - ID	21,413,484	21,413,484	0		a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%
287113 705.289 RL - Protected PP&E EDIT - OR	93,999,686	93,999,686	0		Regulatory liability established to defer Oregon's portion of protected property related EDIT records as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 0 21%.
LOTTIO TOOLEGE THE FROM LEGIT ON					Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287114 705.290 RL - Protected PP&E EDIT - WA	23,003,360	23,003,360	0	(0 35% to 21%. Regulatory liability established to defer Wyoming's portion of protected property related EDIT
287115 705.291 RL - Protected PP&E EDIT - WY	53,333,824	53,333,824	0		recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
					Regulatory liability established to defer Utah's portion of protected property related EDIT recorded a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%
287116 705.292 RL - Protected PP&E EDIT - UT	165,384,067	165,384,067	0	(0 Regulatory liability established to defer California's portion of non-protected property related EDIT
287121 705.294 RL - Non Protected PP&E EDIT- CA	723,151	723,151	0		recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
					Regulatory liability established to defer Idaho's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287122 705.295 RL - Non Protected PP&E EDIT- ID	194,245	194,245	0	(0 35% to 21%. Regulatory liability established to defer Washington's portion of non-protected property related EDI
287124 705.296 RL - Non Protected PP&E EDIT- WA	6,444,284	6,444,284	0		recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income lax rate from 0 35% to 21%.
					Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287125 705.297 RL - Non Protected PP&E EDIT- WY 287176 705.412 RL - Cholla Decommissioning - OR	13,062,075 2,257,941	13,062,075 2,257,941	0	(0 35% to 21%. Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177 705.413 RL - Cholla Decommissioning - UT	5,026,684	5,026,684	0	i i	 Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287184 705.605 RL OR Clean Fuels Program	608 482	608 482	0		Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entit to be used to fund programs that benefit Oregon customers.
20101 100.000 N.C ON Oldain dollar logicalii	000,402	000,462	0	(A regulatory liability with respect to the excess deferred income taxes associated with the effects of
287188 100.121 RL Income Tax Property Flowthru	(62,227,765)	(62.227.765)	0		flow through from PP&E book/tax differences and other deferred items that do not have current or provision impacts.
				,	Regulatory liability established to account for the deferral of protected property-related EDIT for PM
287190 100.122 RL Income Tax Property Flowthru - PMI	1,071,308	1,071,308	0	(O portion of Bridger Coal Company fixed assets A regulatory liability established with respect to the excess deferred income taxes associated with the second company fixed assets.
					non-property accumulated deferred income taxes allocable to California resulting from the change
287191 705.280 RL Non-Property EDIT - CA	190,782	190,782	0	(0 the income tax rate. A regulatory liability established with respect to the excess deferred income taxes associated with the state of the excess deferred income taxes associated with the excess deferred income taxes.
					non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the
287192 705.281 RL Non-Property EDIT - ID	23,575	23,575	0		 income tax rate. A regulatory liability established with respect to the excess deferred income taxes associated with the statement of the excess deferred income taxes associated with the excess deferred income taxes.
287195 705 284 RI Non-Property FDIT - WA	326,187	326.187			non-property accumulated deferred income taxes allocable to Washington resulting from the change
287195 705.284 RL Non-Property EDIT - WA	320,187	326,187	U		0 in the income tax rate. A regulatory liability established with respect to the excess deferred income taxes associated with the state of the excess deferred income taxes associated with the state of the excess deferred income taxes associated with the excess deferred income taxes.
287196 705.285 RL Non-Property EDIT - WY	459.649	459.649	0		non-property accumulated deferred income taxes allocable to Wyoming resulting from the change 0 the income tax rate.
287198 320.279 RL FAS 158 Post-Retirement	2.662.212	2,662,212	0	(A regulatory liability used to track future revenue associated with recoverable post-retirement welfar 0 expenses.
					A regulatory liability with respect to the Washington decoupling mechanism.
287200 705.267 RL WA Decoupling Mechanism	493,787	493,787	0		0
					Regulatory Liability established to record difference between the approved accelerated depreciation the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all un
287206 415.710 RL - WA Accelerated Depreciation	12,847,564	12,847,564	0	(0 at the Jim Bridger Plant and Colstrip Unit 4. Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA)
287209 705.266 RL - Energy Savings Assistance (ESA) - CA	184 253	184 253			collections from California offset by ESA program expenditures incurred) in a regulatory liability
287209 705.266 RL - Energy Savings Assistance (ESA) - CA	184,253	184,253	0		balancing account for California. Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to
					implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287212 705.245 RL - OR Direct Access 5 Yr Opt out	1,971,636	1,971,636	0	(0 Regulatory liability established as a balancing account for a pass-through benefit to Idaho custome
287213 425.381 RL - BPA Balance Act - ID	331,664	331,664	0	(from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying 0 customers receive a credit to their bill.
					This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this
287225 605.103 ARO/Regulatory Difference - Trojan - WA	7,769	7,769	0		o contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore
287227 705.531 RL UT Solar Feed-in Tariff - NC 287230 705.521 RL WY Def NPC - Noncurrent	4,841,255 144,235	4,841,255 144,235	0		Regulatory liability established to record UT solar Feed in Tariff. Regulatory liability established to record WV Def NRC.
287230 705.521 RL WY Def NPC - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent	6,036,640	6,036,640	0		Regulatory liability established to record WY Def NPC. Regulatory liability established to record WA Def NPC.
287233 705.515 RL OR Def NPC - Noncurrent	3 568 090	3.568.090			Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon or pursuant to an energy cost adjustment mechanism.
	0,000,000	0,000,000			This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance inste
287235 705.711 RL CA Def NPC - Noncurrent	207,029	207,029	0	(0 of a debit balance, or vice versa.
207227 705 755 DI Navaurant Backs Other	173 514	173 514			This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of the regulatory assets result in a credit balance instead of the regulatory assets result in a credit balance instead.
287237 705.755 RL - Noncurrent Reclass-Other	110,011	110,011	0	(0 of a debit balance, or vice versa. Regulatory liability established to record noncurrent portion of reg liability for purchase of California
287238 705.420 RL - CA GHG Allowance Revenue	1,255,621	1,255,621	0	(0 greenhouse gas pollution emission allowances . Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered
287253 705.400 Reg Liab - OR Injuries & Damages Reserve	2,947,914	2,947,914			excess of insurance claims incurred.
287257 705.453 Reg Liab - ID Property Insurance Reserve	246 666	246 666	0		Regulatory liability used to record the Idaho allocation of storm-related property damage recovered 0 excess of insurance claims incurred.
287258 705.454 Reg Liab - UT Property Insurance Reserve	618,034	618,034	0		Regulatory liability used to record the Utah allocation of storm-related property damage recovered in
287259 705.455 RL - Property Insurance Reserve - WY	182 821	182 821	0		Regulatory liability used to record the Wyoming allocation of storm-related property damage 0 recovered in excess of insurance claims incurred.
287262 100.100 RL ITC	216,878	216,878	0		0 Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268 415.706 RL - 50% Bonus Tax Depreciation - WY	79,333	79,333	0		Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation
201200 10.100 NE - 0070 DOING TEX DEPTEOREDIT - 11 1	79,333	13,333	U		· •

						Desired to the first part of t
						Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by
287271 705.336 RL - Sale of RECs - UT	407,714	407,714	0	0	0	the Company.
287272 705 337 RI - Sale of RECs - WY	46.788	46.788				Regulatory Liability established to track the difference between REC revenue included in rates and
287272 705.337 RL - Sale of RECs - WY	46,788	46,788	0	C		Wyoming's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included in rates and
287274 705.261 RL - Sale of RECs - OR	31,065	31,065	0	C		Oregon's allocation of the actual REC revenue received by the Company.
						Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287284 610.147 Reg Liability-Other - Balance Reclass	1,775,948	1,775,948 916 940	0		0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287299 705.265 RL - OR Energy Conservation Charge	916,940	916,940				Regulatory liability established to consolidate small inactive Oregon specific regulatory balances,
287304 610.146 OR Reg Asset/Liab Cons	(110,107)	(110,107)	0	O C	0	which are then amortized into book income per approved rate order or tariff.
287312 105.402 ARO Reg Liabilities	23.158.861	23.158.861				Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retiremen
287312 105.402 ARO Reg Liabilities	23,158,861	23,158,861	0	C C		obligations. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers
						from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying
287316 715.720 Reg Liability - BPA Balancing Account - WA	78,080	78,080	0	0		customers receive a credit to their bill.
287374 100.105 Income Tax WA Flow-through	1.394.941	1.394.941	0		0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
201014 100.100 Income Tax WAT low-inough	1,001,011	1,001,011				Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389 610.145 RL- DSM Balance	960,769	960,769	0	0	0	
287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	149 487	149 487	0			Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
201410 100.241 KE-Alientative Rate for Energy Program - CARE - CA	145,407	149,407			0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing
						future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,291,592	1,291,592	0	C		excess of those approved for recovery by regulatory authorities.
287445 610.142 RL - UT Home Energy LifeLine	437.540	437.540	0	0		Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
	,510	,010				Regulatory liability established to record revenues received from customers which are then granted to
287453 610.143 RL - WA Low Energy Program	(441,017)	(441,017)	0	0	0 0	qualifying low income recipients through bill credits.
						Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287473 705.270 RL - Blue Sky Program OR	576,854	576,854	0	C	0	certificates.
• •						Regulatory liability established to record revenues received from customers participating in the
287474 705.271 RL - Blue Sky Program WA	144 619	144 619				company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
267474 705.271 RL - Blue Sky Ploglam WA	144,013	144,019				Regulatory liability established to record revenues received from customers participating in the
						company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287475 705.272 RL - Blue Sky Program CA	59,397	59,397	0	C		certificates.
						Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287476 705.273 RL - Blue Sky Program UT	1,752,102	1,752,102	0	O C	0	certificates.
						Regulatory liability established to record revenues received from customers participating in the
287477 705.274 RL - Blue Sky Program ID	30,111	30,111			0	company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
201411 103.214 RE - Bide Sky Flogram ib	30,111	30,111				Regulatory liability established to record revenues received from customers participating in the
						company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287478 705.275 RL - Blue Sky Program WY	188,821	188,821	0	0		certificates.
287486 415.926 RL - Depreciation Decrease - OR	1,951,039	1,951,039	0		0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				to the implementation of new rates on sandary 1, 2011.
287280 DTA State Charitable Contribution Limit	163,970 67,160,666	163,970 67,160,666	0			Charitable contribution carryforward for state income tax purposes.
287437 DTA Net Operating Loss Carryforward-State	67,100,000	67,100,000	U	· ·	U	State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA Federal Detriment of State NOL	(14,138,174)	(14,138,174)	0	0	0	carryforward.
287371 DTA 930.100 Oregon BETC Credits	902,107	902,107	0	C		Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain	653,588 146,441	653,588 146,441	0			Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494 DTA Idaho ITC Carryforward	17,327,170	17,327,170	0	C		Idaho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward	260,437	260,437	0	0		Colorado state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward Loss Contingencies	271,106	271,106	0	C	0	California state income tax credit carryforward.
287341 910.530 Injuries & Damages Accrual - Cash Basis	63,013,313	63,013,313	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
						Insurance reserve established to accrue an estimate of the potential insurance receipts related to
287970 415.815 Insurance Reserve	(28,336,057)	(28,336,057)	0	0	0 0	claims for injuries & damages expense.
Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability	64,400,058	64,400,058	0		0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:	2.,.22,500	2.,.22,000				
207245 040 020 Paplined Cill Trading Con	43 521				40.501	Deferred tax account for difference between recognized vs. realized gains in compensation plan
287215 910.936 Realized G/L Trading Sec	43,521	0	0	C	43,521	investments. Regulatory liability used to record the California allocation of storm-related property damage recovered
287754 705.450 Reg Liability - Property Insurance Reserve - CA	115,912	115,912	0	0	0	in excess of insurance claims incurred.
		,,				Valuation allowance against state income tax credits that may not be realized before they expire.
287100 Valuation Allowance for State Credit DTA	(12,145,909)	(12,145,909)	0	C	0	Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath
						Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287179 910.535 Klamath Settlement Obligation	8,113,578	8,113,578	0	C	0 0	
					0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
207191 205 201 Inventory Records Challe Unit 4	1 504 200	1 504 200		'	U	
287181 205.201 Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308				Liability account established to record liquidated damages payable to Peabody Coal due the
287181 205.201 Inventory Reserve - Cholla Unit 4 287182 505.105 Liquidated Damages - Cholla Unit 4	1,501,308 4,820,466	1,501,308 4,820,466	0) c	0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020.
287182 505.105 Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	0	0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholae Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC
	, , , , , , , , , , , , , , , , , , , ,	1,001,000	0	0	0 0	announced closure of Cholla Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287182 505.105 Liquidated Damages - Cholia Unit 4 287183 425.160 Lease Liability (Operating Lease)	4,820,466 2,673,016	4,820,466 2,673,016	0	o c	0 0	announced closure of Chola Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accruced liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the
287182 505.105 Liquidated Damages - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt	4,820,466 2,673,016 (40,763)	4,820,466 2,673,016 (40,763)	0	0	0 0	announced dosure of Chola Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287182 505.105 Liquidated Damages - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other	4,820,466 2,673,016 (40,763) 350,057	4,820,466 2,673,016 (40,763) 350,057	0	C	0 0 0 0 0 0	announced closure of Chola Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287182 505.105 Liquidated Damages - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt	4,820,466 2,673,016 (40,763)	4,820,466 2,673,016 (40,763)	000000000000000000000000000000000000000		0 0 0 0 0 0 0 0 0 0	announced closure of Chola Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Accrued final reclamation expenditures for the Trapper mine.
287182 505.105 Liquidated Damages - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287211 910.245 Contra Receivable Joint Owners	4,820,466 2,673,016 (40,763) 350,057 70,462	4,820,466 2,673,016 (40,763) 350,057 70,462	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	C C C C C C C C C C C C C C C C C C C	0 0 0 0 0 0 0 0 0 0	announced closure of Chola Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners.

287240 605.301 Environmental Liability - Regulation	14.385.921	14.385.921	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
	,,,				-	Non-regulated environmental remediation costs required at various abandoned/closed mines and
287241 605.302 Environmental Liability- Non Regulation	581,428	581,428	0	0	0	other work sites.
287270 Valuation Allowance for DTA	(515,607)	(515,607)	0	0	0	Valuation allowance against items that may not be realized before they expire.
						Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab	272,073	272,073	0	0	0	enhancement.
						Accrued liability used to signing bonuses from credit card providers that are deferred until such time
						as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the
287297 505.155 Deferred Revenue	3,457	3,457	0	0	0	credits.
						The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of
287298 205.210 ERC Impairment Reserve	501,567	501,567	0	0		emission reduction credit.
287321 100.100 ITC	814,433	814,433	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
						Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over
287337 715.105 MCI F.O.G. Wire Lease	137,426	137,426	0	0	0	the annual service agreement period.
						Accrued liability for refundable cash deposits received from customers who wish to reserve
						transmission line services. These deposits are fully refundable. The deposits are recognized as
287338 415.110 Transmission Service Deposit	165,361	0	165,361	0	0	income when the service contract is fulfilled.
						Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340 220.100 Bad Debts Allowance - Cash Basis	4,598,991	4,598,991	0	0	0	
287354 505.150 Miscellaneous Current & Accrued Liability	638,793	638,793	0	0		Miscellaneous accrued liabilities related to PacifiCorp.
287370 425.215 Unearned Joint Use Pole Contract Revenue	735,742	735,742	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
						Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391 425.320 N Umpqua Settlement Agreement	5,526,104	5,526,104	0	0	0	enhancement.
						Accrued liability associated with the acceptance of the Bear River FERC license for various settlement
287392 425.120 Bear River Settlement Agreement	4,112,909	4,112,909	0	0	0	obligations.
				_		Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be
287393 425.110 Tenant Lease Allowances	22,911	22,911	0	0		amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	449,676	449,676	0	0		Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417 605.710 Reverse Accrued Final Reclamation	655,590	655,590	0	0		Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430 505.125 Accrued Royalties	3,530,502	3,530,502	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
				_		Deferred tax account represents the difference between book income capitalized to inventory and
287482 205.025 Fuel Cost Adjustment	1,653,301	1,653,301	0	0	0	taxable income from Bridger coal.
287807 Non-curr def fed tax cor ben of int	295,790	295,790	0	0		Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	(10,285)	(10,285)	0	0		Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int	63,946	63,946	0	0		Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	(2,221)	(2,221)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding	(4)	(4)	0	0	0	
Subtotal - p234	777,003,313	745,994,607	165,361	0	30,843,345	
Less FASB 109 Above if not separately removed	(58,730,205)	(58,730,205)	0	0	0	
Less FASB 106 Above if not separately removed	2,340,890	0	0	0	2,340,890	
Total	833,392,628	804,724,812	165,361	0	28,502,455	

Instructions for Account 190:

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

- 2. ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to 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 Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(152,581,995)	(152,581,995)	0	0	0	Depreciation on pollution control facilities.
Rounding	0	0	0	0	0	
Subtotal - p275	(152,581,995)	(152,581,995)	0	0	0	
Less FASB 109 Above if not separately removed	0	0	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(152,581,995)	(152,581,995)	0	0	0	

Instructions for Account 281:

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

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

PacifiCorp

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

Schedule ADIT-282

A	В	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282		Relateu	Relateu	Relateu	Kelateu	Justinication
287605 105.147 §1031 Exchange	(111,999)	(111,999)	0	0		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind exchange."

19.00 19.0							Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
## 19 American Process 19 19 19 19 19 19 19	287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,267,298)	(4,267,298)	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing
1970 1971	287766				0	0	0 of specific hydro generation facilities.
100.000 100.000 100.00000 100.0000 100.0000 100.0000 100.0000 100.0000 100.00000		105.403 ARO Removal Costs			0	0	Regulatory liability related to removal costs.
1970 1970	287605	105.142 Avoided Costs	201,983,790	201,983,790	0	0	
1909 1909	287704	105 1/3 Rasis Intangible Difference	(928 644)	0	0	(928 644)	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related
1809 1964				2.889.388.103	0	(320,044)	Book-tax difference for book depreciation.
1970 10 10 10 10 10 10 10	287605		14,527,147	14,527,147	0	0	Book-tax difference related to land sales.
1975 1975							Book-tax basis difference related to test energy revenues which are received/earned for power
1999 1999					0	0	o produced by generating plants during the construction period and sold or used by the utility.
185.00 1	287605	105.137 Capitalized Depreciation			0	0	
100 10 10 10 10 10 10 1	20/005	105.100 Capitalized labor and benefit costs	25,050,104	25,050,104	U	U	
1.000 1.00	287605	105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1.565.135	0	0	0
1970 19.11 Control Barraton Harmonic Hands from 19.11 19.11		Direct Assignment: Transmission Fixed Assets	0	771,672,111	(771,672,111)	0	PowerTax Report #257: Transmission Book Allocation Group.
2015 2015		Direct Assignment: Intangible Fixed Assets	0	32,883,039	0	0	
1970 10.11 Convert cashing bears Act Centers 1970	287605	Direct Assignment: General Fixed Assets	0	114,761,204	0	0	(114,761,204) PowerTax Report #257: General Book Allocation Group.
2005 15.5 Contract shallow flower country devotable for records any pool of the country of	207605	405 452 Contract Link Str. Dagin Adj. Chahalia	(57.074)	(57.074)	0	0	
1873 1874 Contract Inhalts Descript of Figure Annales 1874 187	20/005	105.153 Contract Liability Basis Adj - Crienalis	(57,074)	(57,074)	U	U	
1970 10 11 10 10 10 10 10							Large insorting accordance for currently accordance for infecting accor
2006 15 15 15	287605	105.151 Contract Liability Basis Adi - Eagle Mountain	(117,740)	(117,740)	0	0	o l
200 105 15 Coat of Recross 105 15	287605	105.130 Contribution in Aid of Construction	300,447,999	300,447,999	0	0	Book-tax basis difference related to contributions in aid of construction.
278.64 150 170 1							Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
Politicity will be part of contracted of a capital project and control control of control project and control con							book purposes and are deductible for income tax purposes in the year paid and incurred.
2007-22 14 0.00 CWP Receive 2 290 139 2 290 130 0 0 0 0 0 0 0 0 0 0	287605	105.175 Cost of Removal	(228,434,159)	(228,434,159)	0	0	Design will are a system or usely of the first state of the first stat
2,200.18 2,200.18 2,200.18 0 0 0 0 0 0 0 0 0							facilities, mining operations and corporate operations) for book purposes. Projects with less than 5%
2002 16.505 CMP Reserve 2.991.15 2.296.15 CMP Reserve 2.991.15 2.296.15 CMP Reserve 2.991.15 CMP RE							activity within the prior 6-month period are deemed inactive. Those inactive projects with easitalized
2,200.15 2,200.15 2,200.15 2,200.15 2,200.15 0 0 0 0 0 0 0 0 0							costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is
15.17 Effects of Relevanistra - Trend Assess Feed only - PMS 10.255.775 10.215.775 10.	287224	145.030 CWIP Reserve	2,290,138	2,290,138	0	0	0 established, CWIP Reserve.
267605 106.141							Book-tax basis difference related to the Allowance for Funds Used During Construction, which
105.11 Det AFAIDC CHEST AFOIDC							
Defended as sourced with the protected properly-related accessed and accessed and the protected properly-related accessed and accessed accessed and accessed accessed and accessed and accessed and accessed and accessed accessed and accessed and accessed and accessed accessed and accessed accessed and accesse	207605	105 141 Dobt AFUDC	(192 760 241)	(192 760 241)	0	0	
106.117 Effects of Retemators - Fixed Assets Fed only - PMI 10.285.978 0.285.978	207003	103.141 Debt AFODC	(103,700,341)	(103,700,341)	U	U	
Accounting adjustment to second the amount of deferred tax expense associate have been previously been paged by captionine at last set all phale than been previously been provided by captionines at last set all phale than been been associated with fined associated	207607	105 117 Effects of Patemaking Fixed Assets Fed only DMI	(3 285 076)	(3 285 076)	0	0	balances for PMI's portion of Bridger Coal Company's fixed assets.
Part	207007	100.117 Ellects of Naterilaking - Fixed Assets Fed Only - Fixe	(0,200,310)	(0,200,310)	•	·	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that
287005 105.15 Effects of Ratemaking - Freed Assets Flowthrough (47,942,814) (47,942,814) 0 0 norme as compared to lock procurs.							have been previously been paid by customers at a tax rate higher than the current tax rate and are
## 27705 105.15 ERcts of Ratemaking - Fixed Assets Fronthrough							probable of being refunded as the temporary book-tax differences reverse and the amount of tax
27/05 105.115 Effects of Ratemating - Fased Assets Equations 427-942-914 0 0 0							benefits associated with fixed assets that have previously been flowed through to customers and are
287695 105.19 Equity AFUDC (121.923.733) (121.923.733) 0 0							probable of recovery as the temporary book-tax differences reverse and result in higher taxable
28705 105.19 Equity AFUDC (121.923.733) 0.0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287605	105.115 Effects of Ratemaking - Fixed Assets Flowthrough	(47,942,614)	(47,942,614)	0	0	
287005 105.139 Equity AFUDC (121.923.733) (121.923.733) 0 0 0 0 0 0 0 0 0							book-tax basis difference related to the Allowance for Funds observed unling Constitution, which consists of a debt and equity component. Fruity is not capitalizable or deductible for income tax
105.196							purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
Part Corp. App. Part Corp. December	287605	105.139 Equity AFUDC	(121,923,733)	(121,923,733)	0	0	0 interest on debt.
287005 105.125 Tax Despreciation (8.010452779) (0.01067479) 0 0 0 0 0 0 0 0 0							PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287605 105.152 Tax Flood Asset (Salth Cost 105.152 Tax Flood Asset (Salth Cost 105.152 Tax Algorithm To account for the disposition of capital assets 287605 105.152 Flood Assets - State Modifications 19.538.031 0 19.53		425.310 Hydro Relicensing Obligation			0	0	
Tax adjustment to account for the difference between federal and expectation of the difference between federal and expectation of the difference between federal and expectation of primary investigating from statistic at have not addorable and primary for income tax functions of the primary of the pri					0	0	
287005 105.128 Face Assets - State Modifications 19.538.031 0 19.538.031 0 of many ir resulting from states that have not adopted browners, desperation, and the state of the properties of the pr	287605	105.152 Tax Fixed Asset Gain/Loss	(92,042,835)	(92,042,835)	0	U	
287605 105.148 Mine Safety Sec. 179E Election (306.514)	287605	105 129 Fixed Assets - State Modifications	19 536 031	0	0	19.536.031	
287605 105.148 Mine Safety Sec. 179 Election (306.514) (.,,.	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible i
286605 105.136 PR&FIN.48 Balances (383.923) (383.923) 0 0 0 0 regregate upon audit by the internal Revenue Code Section 174.					0	0	0 the period paid and incurred for income tax purposes.
28605 105.136 PP&F FN 48 Balances (883.923) (383.923) 0 0 0 of reversed upon add by the Internal Revenue Code Section 174 developed software which are deduction 17,719.946 0 0 These costs are capitalized for book pursue which are deduction in the period paid and incurred for income tax normalization rules. 18,057 0 0 0 These costs are capitalized for book pursue which are deduction of the General Fixed Assets 180.057 0 0 0 0 0 0 0 0 0	287929	105.460 Non-ARO Removal Costs	(253,754,340)	(253,754,340)	0	0	Regulatory liability related to removal costs.
Book-lax difference for eligible costs under Internal Revenue Code Section 174 developed software which are deductible in the period paid and incurred for incurred the period paid and incurred for incurred that the period paid incurred for incurred that the period paid and paid incurred for incurred that the period paid and paid incurred for incurred that the period paid and paid incurred for incurred that the period paid and paid incurred for incurred that the period paid and paid incurred for incurred that the period paid and paid incurred for incurred that the period paid paid incurred for incurred that the period paid incurred fo	000005	405 400 BB05 FIN 40 B-1	(202.022)	(202.022)	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be
287605 320.210 R & E - Sec.174 Deduction (7,719,946) (7,719,946) (7,719,946) 0 0 0 These costs are applicable for the period paid and incurred for incurred from the second sequence of the period paid and incurred for incurred from the second sequence of the cumulative GAAP reflects monthly depreciation expense, by finance sequence incurred in the period gain and incurred for incurred from the sease of the sequence sequence incurred in the period gain and incurred for incurred in the period gain and period gain and incurred for incurred in the period gain and incurred for incurred incurred in the period gain gain and incurred for incurred incurred incurred in the period gain gain and incu	286605	105.136 PP&E FIN 48 Balances	(303,923)	(303,923)	U	U	Peor to upon audit by the Internal Revenue Service.
287605 320.210 R & E - Sec.174 Deduction (7,719,946) (developed enthurse which are deductible in the period haid and incurred for income tay numbers
Regulatory asset established to account for the cumulative GAAP to FERC Imm depression depression properties monthly depression expense, by finance lease agreetles monthly depression properties over the term of the lease vs. FERC where monthly depression expense is der lease payment less capacities agreed lease payment less and sat basis for the solar arrays needs to be reduced by one-half of the solar arrays needs to be reduced to the solar arrays needs to be reduced	287605	320.210 R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	These costs are capitalized for book purposes.
286914 415.525 RA - Lease Depreciation - Timing Difference (241,671) (241,671) 0 0 0 Pacificorp installed solar arrays. The projects are qualified for the 30% solar inv (ITC) the tax basis of the solar arrays needs to be reduced by one-half of the solar arrays of th							Regulatory asset established to account for the cumulative GAAP to FERC timing difference in
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets (281,955) (281,955) 0 0 0 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line
287605 105.110 Reclass to \$1031 & 1033 Exchange Normalization Adj - Transmission 4,087,239 0 4,087,239 0 105.131 Reclass to Pollution Control Facilities Depreciation 15.540 Reimbursements which depending the benefit of the relocation in the benefit of the general public may or many a few for the pendid nor may not a second to the pendid nor may not a few for may not a few for the pendid nor may not a few for may not a few							over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the
PacifiCorp installed solar arrays. The projects are qualified for the 30% solar involved process.	206044	415 525 PA Loggo Depreciation Timing Difference	(241.674)	(241.674)	•	0	lease payment less accrued lease interest.
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets (281,955) (281,955) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	286914	415.525 RA - Lease Depreciation - Hming Difference	(241,671)	(241,0/1)	U	U	PacifiCorn installed solar arrays. The projects are qualified for the 30% solar investment toy credit
287605 105.160 Reclass to \$1031 & 1033 Exchange Normalization Adj - General Fixed Assets 180,057 0 0 0 180,057 Reclass to separately state the exclusion of ADIT from \$1031 & 1033 Exchange Normalization rules. 287605 105.160 Reclass to \$1031 & 1033 Exchange Normalization Adj - Transmission 4,087,239 0 180,057 0 0 0 180,057 0 0 1							(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore
287605 105.160 Reclass to \$1031 & 1033 Exchange Normalization Adj - General Fixed Assets 180,057 0 0 0 180,057 Income tax normalization rules Reclass to separately state the exclusion of ADIT from \$1031 & 1033 Exchange 287605 105.160 Reclass to \$1031 & 1033 Exchange Normalization Adj - Transmission 4,087,239 0 4,087,239 0 0 180,057 Income tax normalization rules 180,0							creating basis differences between book basis and tax basis for the solar arrays.
287605 105.160 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets 180.057 0 0 0 180.057 Income tax normalization rules.	287605	100.110 RA- Solar ITC Basis Adj Fixed Assets	(281,955)	(281,955)	0	0	0 '
Reclass to §1031 & 103 Exchange Normalization Adj - Transmission 4,087,239 0 4,087,239 0 0 income tax normalization rules. Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission 4,087,239 0 4,087,239 0 income tax normalization rules. Reclass to Pollution Control Facilities Depreciation from FERC account 2 281. Book-tax basis difference related to relocation reimbursements, which depending the benefit of the relocation is for the benefit of the general public may or may not depreciable for income tax purposes. 287605 105.140 Reimbursements 23,192.964 23,192.964 0 0 0 depreciable for income tax purposes. 287605 105.122 Repairs Deduction (456.564.700) (456.564.700) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	007005	405 400 Builton to 04004 0 4000 Funton and Name III III A III A					Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.160 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission 4.087.239 0 4.087.239 0 lincome tax normalization rules. 287605 105.131 Reclass to Pollution Control Facilities Depreciation 152.581.995 0 0 281. 287605 105.140 Reimbursements 23.192.964 23.192.964 0 0 0 depreciable for income tax purposes are deductible in the pendit may or may in depreciable for income tax purposes are deductible in the period they are paid and for income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes. 28721 415.933 RL - Contra-Carbon Decommissioning - ID 0 order/stipulation (298.254) 0 0 0 order/stipulation (Docket PAC-E-13.04). Regulatory lasted property-in the deferral of protected property-in the deferral of protected property-in the deferral of protected property-in the period for property-in the deferral of protected property-in the de	287605	105.100 Reciass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	180,057	0	0	0	
Reclass fication of pollution control Facilities depreciation from FERC account 2 287605 105.131 Reclass to Pollution Control Facilities Depreciation 152,581,995 152,581,995 0 0 0 281. Book-tax basis difference related to relocation reimbursements, which depending the benefit of the relocation is for the benefit of the general public may or may not depreciable for income tax purposes. 287605 105.140 Reimbursements 23,192,964 23,192,964 0 0 0 depreciable for income tax purposes. Book-tax basis difference for expenditures which are capitalized and depreciation and for income tax purposes. Book-tax basis difference for expenditures which are capitalized and depreciation and for income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes. 287221 415.933 RL - Contra-Carbon Decommissioning - ID (298.254) 0 0 0 order/stipulation (Docket PACE-13-04-1). Regulatory liability and of the relocation from FERC account for the deferral of protected property-income and the protection of the period they are paid and income tax purposes. 105.140 Page 105.140 P	287605	105 160 Reclass to \$1031 &1033 Exchange Normalization Adi - Transmission	4 087 230	0	4 087 230	0	
287605 105.131 Reclass to Pollution Control Facilities Depreciation 152.581.995 152.581.995 0 0 0 0 281. Book-tax basis difference related to relocation reimbursements, which depending the benefit of the relocation is for the benefit of the general public may or may not depreciable for income tax purposes. Book-tax basis difference related to relocation is for the benefit of the general public may or may not depreciable for income tax purposes. Book-tax basis difference for expenditures which are capitalized and depreciation and for income tax purposes are deductible in the period they are paid and income tax purposes. 105.122 Repairs Deduction (456.564,700) (456.564,700) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	20,000		, , , , ,	0	7,007,205	U	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account
Book-tax basis difference related to relocation reimbursements, which depending the benefit of the general public may or may in the period by a public may or may in the period by a public may or may in the period by a public may or may in the period by a public may or may in the period by a public may or may in the period	287605	105.131 Reclass to Pollution Control Facilities Depreciation	152,581,995	152,581,995	0	0	0 281.
287605 105.140 Reimbursements 23,192,964 23,192,964 23,192,964 0 0 0 depreciable for income tax purposes. Book-tax basis difference for expenditures which are capitalized and depreciatic and for income tax purposes are deductible in the period they are paid and increased in the period are period to period they are paid and increased in the pe							Book-tax basis difference related to relocation reimbursements, which depending on whether or not
Book-tax basis difference for expenditures which are capitalized and depreciatic and for income tax purposes are deduction (456,564,700) (456,564,700) 0 0 This account was set up to record a coher are guilatory liability for labelity for safety and and income tax purposes are deduction the period they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction ton							the benefit of the relocation is for the benefit of the general public may or may not be taxable and
and for income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are part and income tax purposes are dedu	287605	105.140 Reimbursements	23,192,964	23,192,964	0	0	0 depreciable for income tax purposes.
287605 105.122 Repairs Deduction (456.564,700) (456.564,700) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes
This account was set up to record a contra regulatory liability for Iddno's share of decommissioning acrual that was directed to be a regulatory asset per the Idal 287221 415.933 RL - Contra-Carbon Decommissioning - ID (298,254) 0 0 0 order/stipulation (Docket PAI) - All 1971 - All 197	287605	105 122 Repairs Deduction	(456 564 700)	(456 564 700)	0	0	and for income tax, purposes are deductible in the period they are paid and incurred.
287221 415.933 RL - Contra-Carbon Decommissioning - ID (298.254) (298.254) 0 0 decommissioning - ID decommissioning - ID (298.254) 0 0 order/stipulation (Docket PACE-13-04). Regulatory liability established to account for the deferral of protected property-	201000	100.122 Nopalis Deduction	(450,504,700)	(450,504,700)	U	U	This account was set up to record a contra regulatory liability for Idaho's share of Corbon Plant's
287221 415.933 RL - Contra-Carbon Decommissioning - ID (298,254) (298,254) 0 0 0 order/stipulation (Docket PAC-E-13-04). Regulatory liability established to account for the deferral of protected property-							decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate
	287221	415.933 RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	0 order/stipulation (Docket PAC-E-13-04).
							Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's
28/189 100.12Z KL - Effects of Katemaking - Fixed Assets - PMI Fed Only 3,285,976 0 0 0 portion of Bridger Coal Company fixed assets	287189	100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	3,285,976	3,285,976	0	0	0 portion of Bridger Coal Company fixed assets

						Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that
						have been previously been paid by customers at a tax rate higher than the current tax rate and are
287187 100.121 RL - Effects of Ratemaking - Fixed Assets	(190,868,502)	(190,868,502)	0	0	0	probable of being refunded as the temporary book-tax differences reverse and the amount of tax
287313 105.450 RL - Non-ARO Liability	253,754,340	253,754,340	0	0	0	Regulatory liability related to removal costs.
						Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915 425.155 ROU Asset (Operating Lease)	(2,685,664)	(2,685,664)	0	0	0	842.
						Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a
						change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of
						accounting for income tax purposes for certain expenditures which were previously being capitalized
						and depreciated. Under the new method of accounting, the expenditures are deductible for income
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	tax purposes in the period they are paid and incurred.
						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
						arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between
287605 105.116 Solar ITC Basis Adjustment	(23,245)	(23,245)	0	0	0	book basis and tax basis for the solar arrays.
						Book-tax difference related to different methods for computing deductible periodic depletion for book
287771 110.205 Tax Depletion-SRC	139,294	139,294	0	0	0	and tax purposes.
						Book-tax difference related to relicensing cost for Klamath Dam.
287301 105.471 UT Klamath Relicensing Costs	8.680.735	8.680.735	0	0	0	-
Rounding	12	12	0	0	0	
Subtotal - p275	(2,908,481,325)	(2,012,039,654)	(767,584,872)	18,607,387	(147,464,186)	
Less FASB 109 Above if not separately removed	(187,582,526)	(187,582,526)	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	

- Instructions for Account 282:

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

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

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

 4. ADIT items related to Plant and not in Columns C & D are included in Column F.

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

PacifiCorp

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

A	B Total	C Gas, Prod, Dist Or Other	D Transmission	E Plant	F Labor	G
		Related	Related	Related	Related	Justification
Account 283						
FERC 283 - Regulatory Assets						
287849 415.424 Contra RA - Deer Creek Abandonment	29,360,874	29,360,874	0		0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841 415.411 Contra RA - Deer Creek Abandonment - CA	635,747	635,747	0		0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Creek Abandonment - ID	610,197	610,197	0		0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR	2,768,116	2,768,116	0			Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844 415.414 Contra RA - Deer Creek Abandonment - UT	227,086	227,086	0		0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA	2,521,714	2,521,714	0		0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846 415.416 Contra RA - Deer Creek Abandonment - WY	812,598	812,598	0		0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850 415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	0		0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855 415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0		0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine 0 disposition.
286925 415.728 Contra RA - Cholla U4 Closure OR	186,067	186,067	0		0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - OR.
286926 415.729 Contra RA - Cholla U4 Closure UT	314,591	314,591	0		0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - UT.
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	556,306	556,306	0		0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - WA/FERC.
286927 415.730 Contra RA - Cholla U4 Closure WY	104,574	104,574	0		0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - WY.
286930 415.426 RA - 2020 GRC - Meters Replaced by AMI - OR	(3,964,990)	(3,964,990)	0		0	Regulatory asset established for the State of Oregon's undepreciated NBV for old meters replaced by 0 AMI to be amortized over 10 years.
287642 105.401 RA - ARO	(61,990,559)	(61,990,559)	0		0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement 0 obligations.
287911 415.699 RA - BPA Balancing Account - OR	(1,919,561)	(1,919,561)	0)	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are to rewarded with a credit to their bill. Moved from 2014 account 137332.
287997 415.862 RA - CA Mobile Home Park Conversion	(54,489)	(54,489)	0		0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287994 415.929 RA - Carbon Decommissioning - CA	(177,176)	(177,176)	0		0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as 0 directed in the California general rate order/stipulation.
287935 415.936 RA - Carbon Plant Decomm/Inventory	(474,855)	(474,855)	0)	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of 0 inventory from decommissioning.
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0		0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0		0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286899 415.939 RA - Carbon Plant Decomm/Inventory - WY	128,650	128,650	0		0	Regulatory asset established to record WY's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286931 415.724 RA - Cholla U4 - Tax Flowthrough	(232,431)	(232,431)	0		0	Regulatory asset established to account for the estimate of recoverable amounts of depreciation 0 flowthrough related to the Cholla U4 closure.
286920 415.725 RA - Cholla U4 Closure	(5,207,322)	(5,207,322)	0		0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla 0 U4 closure.
286896 415.734 RA - Cholla Unrecovered Plant -CA	(1,113,454)	(1,113,454)	0	1	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898 415.736 RA - Cholla Unrecovered Plant - WY	(10,303,892)	(10,303,892)	0		0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.

					Regulatory asset established to account for the deferral of costs related to the Oregon Community
286913 415.720 RA - Community Solar - OR 287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(340,216)	(340,216) (990,324)	0	0	Solar Program. Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
	(5.852.410)	(5.852.410)			Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursua
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	1	1-77	0	0	to an energy cost adjustment mechanism. Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursua
287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent	(384,610)	(384,610)	0	0	to an energy cost adjustment mechanism. Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuan
	(10 160 893)	(10.160.893)			to an energy cost adjustment clause.
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(10,100,000)	(10,000	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,704,435)	(1,704,435)	0	0	pursuant to a power costs adjustment mechanism. Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	173,514	173,514	0	0	0 request for proposal for new generation.
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(9,355)	(9,355)	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a o request for proposal for new generation.
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(37,374)	(37,374)	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected fro 0 customers through California rates.
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(25,410)	(25,410)			Regulatory asset/liability established to record funding for qualifying intervenors that are collected fro 0 customers through Idaho rates.
		(20,110)	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(518,986)	(518,986)	0	0	customers through Oregon rates. Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861 415.857 RA - Deferred Overburden Costs - ID	(124,318)	(124,318)	0	0	0 regulatory order.
287868 415.858 RA - Deferred Overburden Costs - WY	(349,800)	(349,800)	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a 0 regulatory order.
					Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287614 430.100 RA - Demand Side Management - Noncurrent	(47.254.175)	(47,254,175)	0	0	
	(,=0.,,)		0	U	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to
287981 415.920 RA - Depreciation Increase - Idaho	37,005	37,005	0	0	0 the implementation of new rates on January 1, 2014. Regulatory asset established to record Utah's share of the deferral of increased depreciation due to
287982 415.921 RA - Depreciation Increase - Utah	(330,555)	(330,555)	0	0	0 the implementation of new rates on January 1, 2014. Regulatory asset established to record Wyoming's share of the deferral of increased depreciation of
287983 415.922 RA - Depreciation Increase - Wyoming	(1,141,557)	(1,141,557)	0	0	to the implementation of new rates on January 1, 2014.
287576 430.110 RA - DSM Balance Reclass	(960,769)	(960.769)	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	152.215	152.215			Regulatory asset account established to defer costs related to the California Emergency Services O Resiliency Programs.
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	152,215	152,215	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure o
287840 415.410 RA - Energy West Mining	(68 829 223)	(68 829 223)	0	0	the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application w the applicable state commissions.
	(22.424.137)	(22,424,137)			Regulatory asset established to record costs incurred for environmental clean-up, which are
			0	0	amortized over a ten-year period for state regulatory purposes. Regulatory liability established for the portion of environmental remediation costs for which the state
287591 415.301 RA - Environmental Costs - WA	567,207	567,207	0	0	Washington does not allow deferred treatment. Regulatory asset established to track the recoverable expenses associated with pension liability.
287738 320.270 RA - FAS 158 Pension Liability	(105,617,137)	(105,617,137)	0	0	0
287739 320.280 RA - FAS 158 Post Retirement Liability	504,200	504,200	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement 0 benefits liability.
286917 415.260 RA - Fire Risk Mitigation - CA	(3,396,997)	(3,396,997)	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042
	(390 628)	(390.628)			Regulatory asset established to record the purchase of California greenhouse gas pollution emissio
	(333,023)	(,	0	U	0 allowances . Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597 415.703 RA - Goodnoe Hills Settlement - WY	(67,920)	(67,920)	0	0	sustained at the Goodnoe Hills generating plant. Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
286905 415.530 RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	0	0
287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(2,006,416)	(2,006,416)	0	0	The book-tax difference resulting from this regulatory asset. Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571 415.702 RA - Lake Side Settlement - WY	(179,752)	(179,752)	0	0	sustained at the Lake Side generating plant.
					Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 20
287903 415.879 RA - Liquidation Damages - N2 - WY	(18,243)	(18,243)	0	0	Energy Cost Adjustment Mechanism (ECAM). SAP account used for financial statement presentation purposes to reclass the current and
287977 415.885 RA - Noncurrent Reclass - Other	(172 514)	(173.514)		0	noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result 0 a credit balance.
287977 415.885 RA - Noncurrent Reclass - Other 287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(173,514) (472,387)	(173,514) (472,387)	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
286910 415.200 RA - OR Transportation Electrification Pilot	(608,674)	(608,674)	0	0	Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
286933 415.645 RA - Oregon OCAT Expense Deferral	(315,433)	(315.433)	0	0	Regulatory asset account established to record the difference between the amount of Oregon O Corporate Activity Tax incurred and the amount already recovered from customers.
286933 415.645 RA - Oregon OCA Expense Deferral 287942 430.112 RA - Other - Balance Reclass	(315,433)	(315,433)	0	0	Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
	1	(1,773,948)	0		Regulatory asset established to recover California's portion of a pension settlement that occurred in
286928 415.833 RA - Pension Settlement - CA	(119,548)	(110,010)	0	0	0 2018. Regulatory asset established to recover Washington's portion of a pension settlement that occurred
287583 415.826 RA - Pension Settlement - WA 287972 320.285 RA - Post Employment Costs	(330,936) 959,580	(330,936)	0	0	0 2018. 959,580 Regulatory asset established as an offset to the increase in post-employment obligations.
			0		Asset accrued for required debt, amortized for book purposes over the remaining life of the original
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(833,168)	(833,168)	0	0	 0 issuance, or over the life of the new issuance if the original issuance was refinanced. Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating
					facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being
287864 415.852 RA - Powerdale Decommissioning - ID	(1,984)	(1,984)	0	0	0 repaired.
287858 415.676 RA - Preferred Stock Redemption - WY	(22,435)	(22,435)	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996 415.675 RA - Preferred Stock Redemption Loss - UT 287601 415.677 RA - Preferred Stock Redemption Loss - WA	(65,102) (10,369)	(65,102)	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's Reg Asset established to record Washington's portion of stock redemption costs.
201001 413.077 RA - Preteneu Stock Regenipuon LOSS - WA	(10,369)	(10,369)	0	0	V reg Asset established to record vvashington's portion of stock redemption costs.

							Regulatory asset established to capture the noncurrent portion of the difference between renewable
287888	415.882 RA - REC Sales Deferral - WA - Noncurrent	(160,282)	(160,282)	0	0		energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
		, , . ,					Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic
287871 287971	415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 415.868 RA - Solar Incentive Program - UT - Noncurrent	(1,405,757)	(1,405,757)	0	0	0	feed-in tariff program (Oregon House Bill 3039). Regulatory asset established for the UT Solar incentive program costs.
201011	THE SOCIAL MODILITY TO HONDANON	(1,210,020)	(1,210,020)	•			The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
							arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that
287927	100.110 RA - Solar ITC Basis Adjustment - Gross Up	(91,924)	(91,924)	0	0	0	difference.
287960	415.855 RA - Storm Damage Deferral - CA	(63,215)	(63,215)	0	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to a storm in California.
				-	_		Pilot Program approved in September 2018 to record costs and collect fees connected to
286911	415.430 RA - Transportation Electrification Pilot - CA	76,022	76,022	0	0	0	transportation electrification pilot programs. Pilot Program approved in September 2018 to record costs and collect fees connected to
286912	415.431 RA - Transportation Electrification Pilot - WA	(54,461)	(54,461)	0	0	0	transportation electrification pilot programs.
287899	415.878 RA - UT Liquidation Damages	(111.869)	(111.869)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287906	415.863 RA - UT Subscriber Solar Program	(477,156)	(477,156)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
							To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
					_		, , ,
287939	415.115 RA - Utah STEP Pilot Program Balance Account	4,249,328	4,249,328	U	U	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3
287639	415.510 RA - WA Colstrip #3	(1,077)	(1,077)	0	0	0	generating plant.
286904	415.520 RA - WA Decoupling Mechanism	(1,254,592)	(1,254,592)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286907	415.532 RA - WY 2017 Protocol - MSP Deferral	(983 464)	(983 464)	0	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018
		(000,101)	(000,101)	U	U	U	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree
287848	320.281 RA - Post Retirement Settlement Loss	(684,959)	(684,959)	0	0	0	medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on
287933	320.282 RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	0	Utah's allocable share of the post-retirement medical settlement loss.
287917	705 454 DI Presenti Insurance Persente OP	(3.384.516)	(3.384.516)	0	0		Regulatory liability used to record the Oregon allocation of storm-related property damage recovered
20/91/	705.451 RL - Property Insurance Reserve - OR	(3,304,310)	(3,364,310)	0	0		in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement
287649	730.170 RA - FAS133 Unrealized Gain/Loss	(4,088,908)	(4,088,908)				No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
20/049	730.170 RA - FAS 133 UIII ealized Galii/Loss	(4,000,900)	(4,000,900)	U	U	U	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen
287886	415.837 RA - Frozen MTM	(10,423,467)	(10,423,467)	0	0	0	derivative.
FERC 283 - 0	Other						Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
							acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being
287661 287569	425.360 Hermiston Swap 720.805 FAS 158 Funded Pension Asset	(657,828) (2.045,357)	(657,828)	0	0	0	amortized over the remaining life of the plant.
		, , , , , , , , ,		U	U	U	Represents the funded pension asset under FAS 158. The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909	720.815 FAS 158 Post-Retirement Asset	(4,205,004)	(4,205,004)	0	0	0	subsidy, required under FAS 158.
286918	210.175 Prepaid - FSA O&M - East	(457,294)	(457,294)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)	0			Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
							Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months
287669	210.180 Prepaid Membership Fees 210.185 Prepaid Aircraft Maintenance	(79,151) (49,913)	(79,151) (49,913)	0	0	0	or less. Regulatory asset established for prepaid aircraft maintenance costs.
201301		1,10,10,10,	(10,010)	0	0		Prepaid account established to record prepaid surety bond costs that will be amortized ratably over
287909	210.195 Prepaid - Surety Bond	(54,048)	(54,048)	0	0	0	the period of coverage. Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12
287665	210.130 Prepaid Taxes - ID PUC	(88,939)	(88,939)	0	0	0	months or less.
287662	210.100 Prepaid Taxes - OR PUC	(293 384)	(293.384)	0	0		Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less
287708	210.200 Prepaid Taxes - Property Taxes	(5,115,741)	(230,304)	0	(5,115,741)	0	Book-tax difference associated with the timing of deductibility of property taxes.
286908	210.201 Prepaid Taxes - Property Tax FIN 48	(3.391.794)	0	0	(3.391.794)		Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
		(-/ / - /			(0,007,704)		Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664	210.120 Prepaid Taxes - UT PUC	(764,742)	(764,742)	0	0	0	months or less. Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account
287908	210.190 Prepaid Water Rights	(137,093)	(137,093)	0	0	0	137511.
							Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000,
287564	425.130 Rogue River-Habitat Enhance	(73,388)	(73,388)	0	0	0	escalated, over a period of 9 years for habitat enhancement.
287770	120.205 Trapper Mining Stock Basis	(1,135,743)	(1,135,743)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
							Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the
287859	040 025 Def Comm Mark to Market Cointil and Income Statement	(260.050)	_			(260.050)	investments are reflected at fair market value and any unrealized gains or losses are reflected in
287859	910.935 Def Comp Mark to Market Gain/Loss - Income Statement 910.937 LTIP Mark to Mkt Gain/Loss	(369,250) (716,704)	0	0	0	(369,250) (716,704)	To record unrealized gains/losses from the long term incentive plan.
007005		(2.729.473)	(2.720.472)				Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen
287965 287492	415.836 Current Asset Frozen MTM OR BETC - Purchased Credits - Non-Cash	(2,729,473)	(2,729,473)	0	0	0	derivative. Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding		(365 071 741)	(356 437 832)	0	(8.507.535)	(126.374)	
Subtotal - p2 Less FASB	277 109 Above if not separately removed	(365,071,741)	(356,437,832)	0		(126,374)	
Less FASB 1	106 Above if not separately removed	(364,979,817)	(356,345,908)	0		(126,374)	
rotai		(304,979,817)	(300,345,908)	0	(8,507,535)	(126,3/4)	l .

Instructions for Account 283:

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

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

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

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

				Gas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	
2	ADIT-281	Sch. 281 Below	(143,583,856)	(143,583,856)	0	0	0	
3	ADIT-283	Sch. 283 Below	(382,442,919)	(347,237,015)	0	(8,687,026)	564,847	
4	ADIT-190	Sch. 190 Below	760,699,650	734,406,559	561,449	0	25,731,642	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,629,242,901)	(1,684,093,852)	(806,117,724)	7,923,760	(119,871,361)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A		_	100.0000%	29.6008%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(806,117,724)	2,345,495	(11,012,015)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E))					(814,784,244)
9	Beginning of Year Total (Attachment 1)				(767,419,511)	2,989,635	(10,940,061)	(775,369,937)
10	Appendix A, line 33 input	Line 8 for Projection ar	nd average of Lines 8 &	9 for True-Up				(814,784,244)

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

Scriedule A	A A	В	С	D	E	F	G
			Gas, Prod,				
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 19							
Employee B	enefits						
287180	505.450 Accrued Payroll Taxes	3,085,569	0	0	0		Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182 LTIP - non current	6,376,812	0	0	0	6,376,812	
287324	720.200 Deferred Comp. Accrual - Cash Basis	2,134,413	0	0	0	2,134,413	Non-qualified deferred compensation plan under IRC Subsection 409A.
							Severance accruals related to regular employment downsizing. Amounts contained in these accounts
287326	720.500 Severance Accrual - Cash Basis	784,322	0	0	0	784,322	represent accruals for both departing executives and rank and file employees.
287327	720.300 Pension/Retirement Accrual - Cash Basis	381,172	381,172	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505,600 Vacation Accrual-Cash Basis (2.5 mos)	7.405.733	0	0	0	7 405 733	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
201002	Vacatori Accidar-Gasii Dasis (2.5 mos)	1,100,100	•			7,100,700	Accrued liability for the expected claims related to workers compensation previously held by Wasatch
287373	910.580 Wasatch workers comp reserve	546,673	0	0	0	546,673	Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150 FAS 112 Book Reserve - Post Employee Benefits	5,397,392	0	0	0	5,397,392	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462	720.820 FAS 158 SERP Liability	13,200,090	13,200,090	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Dei							
287249	415.839 NonCurr Liab - Frozen MTM	8,961,246	8,961,246	0	0	0	Non-current liability for frozen mark to market derivatives.
Regulatory I	iabilities:						
287045	610.155 RL - WA - Plant Closure Costs	333.329	333.329	0	0	0	Regulatory liability established to record the authorized plant closure costs for Jim Bridger and Colstrip Unit 4 pursuant to Docket UE-191024.
201010	The Train Global Good	000,020	000,020				Regulatory liability established to record the authorized deferral of accelerated depreciation and
							reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal
287047	610.150 RL - Bridger Accelerated Depreciation & Reclamation - OR	894,814	894,814	0	0	0	delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473.
							Regulatory liability established to record the deferral of accelerated depreciation and reclamation costs
				_			for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim
287048	705.425 RL - Bridger Accelerated Depreciation - WA	626,813	626,813	0	0	0	Bridger Plant pursuant to Docket UE-191024.
287049	705.352 RL - Klamath Dams Removal - CA	64.244	64.244		0	0	Regulatory liability established to record the giveback of excess funds collected from California customers for Klamath River Dams Removal.
207049	703.332 RE - Riaman Dams Removal - CA	04,244	04,244	U	U	U	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates
							for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287051	705.340 RL - Income Tax Deferral - CA	693,274	693,274	0	0	0	reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates
							for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287053	705.342 RL - Income Tax Deferral - OR	1,621,622	1,621,622	0	0	0	reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates
		2.194.452	2.194.452				for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287055	705.344 RL - Income Tax Deferral - WA	2,194,452	2,194,452	U	U	U	reduced the federal income tax rate from 35% to 21%. Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates
							for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287056	705.345 RL - Income Tax Deferral - WY	201.039	201.039	0	0	0	reduced the federal income tax rate from 35% to 21%.
20,000	700.010 TC IIIO0III0 TAX BOIGITAL TT	201,000	201,000				Regulatory liability established to record the deferral of protected property related EDIT amortization
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	488,095	488,095	0	0	0	for return to California customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT amortization
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	2,082,742	2,082,742	0	0	0	for return to Idaho customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT amortization
287063	705.348 RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	0	for return to Oregon customers pursuant to regulatory order.
287064	705.349 RL - Protected PP&E EDIT Amortization - UT	5 683 657	5 683 657	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
207004	100.040 INC - 1 TOROGOU FF ONE EDIT AMOUNTATION OF	3,003,037	3,003,037	U	U	U	Regulatory liability established to record the deferral of protected property related EDIT amortization
287065	705.350 RL - Protected PP&E EDIT Amortization - WA	3,140,136	3,140,136	0	0	0	for return to Washington customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT amortization
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	8,468,227	8,468,227	0	0	0	for return to Wyoming customers pursuant to regulatory order.

Part						Rec	gulatory liability established to defer California's portion of protected property related EDIT recorde
1971 1972	287111 705.287 RL - Protected PP&E EDIT - CA	7,993,123	7,993,123	0	0		
Section Sect							
	287112 705.288 RL - Protected PP&E EDIT - ID	20,492,984	20,492,984	0	0	Rec	gulatory liability established to defer Oregon's portion of protected property related EDIT recorded
1995 1997	287113 705.289 RL - Protected PP&E EDIT - OR	89,706,728	89,706,728	0	0	as a 0 219	a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to %.
Project Proj	207414 705 200 DI Protocod DDPE EDIT WA	20.945.893	20 045 803	0	0	rec	orded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
2011 1962 1. Proceed PME SET VY 1979 1. 1982 1. 1982 1. 1982 1. 1982 1. 1982 1. 1982 1.	20/114 /05.290 RL - Plotected PP&E EDIT - WA	20,943,093	20,943,093	0	0		
19-12 19-2	287115 705.291 RL - Protected PP&E EDIT - WY	50,899,241	50,899,241	0	0	0 359	% to 21%.
Page	287116 705 292 RL - Protected PP&F FDIT - LIT	158.475.755	158.475.755	0	0	Reç a re	guiatory liability established to defer Utah's portion of protected property related EDIT recorded as esult of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
Posterior Post						rec	orded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
1972 1972	28/121 /US.294 RL - Non Protected PP&E_EDIT - CA	3/8,524	378,524	0	0		
1975 1975	287124 705.296 RL - Non Protected PP&E EDIT- WA	5,155,427	5,155,427	0	0	rec 0 359	orded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from % to 21%.
1975 1975	287125 705 297 RL - Non Protected PP&F FDIT- WY	8 877 468	8 877 468	0	0	rec	orded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
1971 1974			-,-,-,-			Reg	gulatory liability established to recover Washington's portion of Colstrip and Jim Bridger
1977 1974 19 19 19 19 19 19 19 1	28/1/3 415.942 RL - Steam Decommissioning - WA	,		0	0	0 incr	remental decommissioning pursuant to Docket UE-191024 gulatory liability for California's share of decommissioning costs for the Cholla steam plant.
2017 76415 18. Chief Decomposed Colf 76647 76647 18. Chief Decomposed Colf Decompo		(12,020)	(12,020)	0	0	0	
1977 764-11 19				0	0	0 Res	gulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
1971 76.414 R., Chell Proposer 1.22				0	0		
2011-14 705.005 N. Of Clean Fush Propriet 2011-14 101.15 1.271.51	287178 705 414 RL - Cholla Decommissioning - WY	(38 198)	(38 198)	0	0		
2019 10 12 R.		100,000	(00).007	0	0		
2011 2012 10 10 10 10 10		,,=-,,	,,==,,=.	0	U	Reg	gulatory liability with respect to the effects of flow through from PP&E book/tax differences and
Page				0	0	0 oth Re	er deferred items that do not have current provision impacts. gulatory liability established to account for the deferral of protected property-related EDIT for PMI's
287191 75.230 R. - Non-Property ECUT - CA 99.800 9.900 9	287190 100.122 RL - Income Tax Property Flowthru - PMI	636,942	636,942	0	0		
Regulatory lability unbalabled with respect to the curses defermed roome taxes associated with re-	287191 705.280 RL - Non-Property EDIT - CA	99,863	99,863	0	0	nor	n-property accumulated deferred income taxes allocable to California resulting from the change in
2015 2017 P. F. F. F. F. F. F. F.							
227102 10.25 P. L. P. P. 1. 1. 1. 1. 1. 1.	287195 705.284 RL - Non-Property EDIT - WA	260,950	260,950	0	0		
Regulatory Lability established as necoral difference between the approved accelerated depreciation on the 35 deposition of the 35 de			0,100,100	0	0	0 exp	enses.
## 2015 WA CRC and the current depreciation amounts from the last depreciation and yor of all of the juminosity for all of the juminosity of the last depreciation and yor of all of the juminosity from the last depreciation and yor of all of the juminosity from the last depreciation and you for all of the juminosity from the last depreciation and you for all of the juminosity from the last depreciation and you for all of the juminosity from the last depreciation and you for all of the juminosity from the last depreciation and you for all of the juminosity from the last depreciation and you for all of the juminosity from the last depreciation and you for a regulatory facility of the juminosity from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory facility from the last depreciation and the last depreciation and you for a regulatory facility from the last depreciation and you for a regulatory fac	28/200 /05.267 RL - WA Decoupling Mechanism	81,500	81,566	U	U	U Reg	quiatory liability with respect to the Washington decoupling mechanism.
287212 705.245 RL - OR Direct Access 5 Yr Opt out 1873 786 1.873.786 0 0 0 statement accounted in a regulatory shalling statement of California (February Labelly established per Order No. 15-000 Power Cost Adjustment Mechanism (PCA) Access 5 Yr Opt out 1873 786 1.873.788 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287206 415.710 RL - WA Accelerated Depreciation	8,565,043	8,565,043	0	0	the 0 at t	2015 WA GRC and the current depreciation amounts from the last depreciation study for all unit he Jim Bridger Plant and Colstrip Unit 4.
Regulatory Lability established per Order No. 15-680 in Docket UESPA Facilicory is regulated to proper and a separate deat to go on the opt-out program and branch Pacificory's system will be required to pay an opt-out change for up to 5 years.	207200 705 000 DI Faster Cultura Assistance (FCA) CA	149 244	149 244	0	0	coll	ections from California offset by ESA program expenditures incurred) in a regulatory liability
287212 705 245 R.L. OR Direct Access 5 Yr Opt out	20/209 /05.200 RL - Ellergy Savings Assistance (ESA) - CA	140,244	140,244	0	0	Reg	gulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to
Regulatory labelity established as a balancing acount for a pass-through benefit to table outside control part (and part of the part of							
287213 42.5.38 R. BPA Balance Act - ID	287212 705.245 RL - OR Direct Access 5 Yr Opt out	1,673,798	1,673,798	U	U	Rec	gulatory liability established as a balancing account for a pass-through benefit to Idaho customer
difference on Trojan unfecowered plant and decommissioning costs. The reason for this confirm a cocount is that substantially all Trojan; related costs were disallowed in Washington, therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommissioning costs associated with Trojan should be reflected bether the Washington portion of any decommission to correct the California prehotocomming of the Subscience of the California prehotocomming (PC deferrals.) 287235 705.518 R.L. OR Def NPC - Noncurrent 287237 705.755 R.L. OR Def NPC - Noncurrent 287237 705.755 R.L. Noncurrent Reclass-Other 287238 705.420 R.L. CA Def NPC - Noncurrent 287239 705.755 R.L. Noncurrent Reclass-Other 287239 705.755 R.L. Noncurrent Reclass-Other 287230 705.755 R.L. Noncurrent Reclass-Other 287230 705.755 R.L. Noncurrent Reclass-Other 287231 70	287213 425.381 RL - BPA Balance Act - ID	6,863	6,863	0	0	from 0 cus	n BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying stomers receive a credit to their bill.
Second S							
287227 705.51						acc	count is that substantially all Trojan - related costs were disallowed in Washington; therefore, the
287227 705.519 RL - OR Def NPC - Noncurrent							
Regulatory lability established to record the Washington Power Cost Adjustment Mechanism (PC defunds) Regulatory lability established to record the Oregon Power Cost Adjustment Mechanism (PC defunds) Regulatory lability established to record the Oregon Power Cost Adjustment Mechanism (PC day) Regulatory lability established to record the Oregon Power Cost Adjustment Mechanism (PC day) Regulatory lability established to record the Oregon Power Cost Adjustment Mechanism (PC day) Regulatory lability established to record the Oregon Power Cost Adjustment Mechanism (PC defunds) Regulatory lability established to record the Oregon 2017 FERC Refund. Regulatory lability established to record the California Energy Cost Adjustment Clause (ECAC) Regulatory lability established to record the California Energy Cost Adjustment Clause (ECAC) Regulatory lability established to record the California Energy Cost Adjustment Clause (ECAC) Regulatory lability established to record the California Energy Cost Adjustment Clause (ECAC) Regulatory lability established to record the California Energy Cost Adjustment Clause (ECAC) Regulatory lability established to record the California Energy Cost Adjustment Clause (ECAC) Regulatory lability established to record the California Energy Cost Adjustment Clause (ECAC) Regulatory lability established to record the California Energy Cost Adjustment Energy Cost Energy Cost Energy (ECAC) Regulatory lability established to record the Galfornia Energy Cost Adjustment Energy Cost Energy Cost Energy Energy Cost Energy Energ		15,026	3.026.241	0	0	0	
287231 705.519 RL - WA Def NPC - Noncurrent 680.043 680.043 0 0 0 deferrals. 287233 705.515 RL - OR Def NPC - Noncurrent 1,952.262 1,952.262 0 0 0 Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) Transition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established to record the Oregon 2017 FERC Refund. 287235 705.511 RL - CA Def NPC - Noncurrent 574.598 574.598 0 0 0 deferrals. 287237 705.755 RL - Noncurrent Reclass-Other 85.990 85.990 0 0 0 deferrals. 287238 705.420 RL - CA GHG Allowance Revenue 1,525.563 1,525.563 0 0 allowances. 287238 705.258 RL - Sale of REC - WA 97.90 9.790 9.790 0 0 0 revenue that will be given back to Washingdon customers. 287262 100.100 RL ITC 141.964 141.964 0 0 0 Regulatory liability established to track the difference between REC revenue included in rates and Regulatory Liability for ket the difference between REC revenue included in rates and Regulatory Liability for Liability Liability for Liability for tack the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between				U	0	Reg	gulatory liability established to record the Washington Power Cost Adjustment Mechanism (PCAI
287233 705.515 RL - OR Def NPC - Noncurrent 287235 705.511 RL - CA Def NPC - Noncurrent 287235 705.512 RL - CA Def NPC - Noncurrent 287237 705.755 RL - OR Def NPC - Noncurrent 287237 705.755 RL - Noncurrent Reclass-Other 287237 705.755 RL - Noncurrent Reclass-Other 287238 705.420 RL - CA GHG Allowance Revenue 287238 705.420 RL - CA GHG Allowance Revenue 287238 705.252 RL - Sale of REC - WA 287252 705.263 RL - Sale of REC - WA 287262 100.100 RL ITC 287263 415.706 RL - Sole Bonus Tax Depreciation - WY 287271 705.353 RL - Sale of REC - UT 287271 705.353 RL - Sale of REC - UT 287271 705.354 RL - Sale of REC - UT 287271 705.355 RL - Sale of REC - UT 287272 705.355 RL - Sale of REC - UT 287273 81.556 RL - OR Def NPC - Noncurrent Mechanism (TAM) deferrals. Also includes the regulatory lability established to record the California Energy Cost Adjustment Clause (ECAC) 287263 705.255 RL - Noncurrent Reclass-Other 287264 RL - CA GHG Allowance Revenue 287275 RL - Sale of REC - WA 287276 RL - Sale of REC - WA 287277 No. 755 RL - Sale of REC - WA 287277 No. 755 RL - Sale of REC - WA 287278 RL - Sale of REC - WA 287278 RL - Sale of REC - WA 287279 Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the deferral of the Pryor Mountain renewable energy credit record the California great resolution of the advantage of the Pryo	287231 705.519 RL - WA Def NPC - Noncurrent	680,043	680,043	0	0	0 def	errals.
287235 705.511 RL - CA Def NPC - Noncurrent	287233 705 515 RL - OR Def NPC - Noncurrent	1 052 262	1 052 262	0	0	Tra	nsition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established
287237 705.755 RL - Noncurrent Reclass-Other 85.990 85.990 0 0 0 0 Regulatory liability established to record purchase of California greenhouse gas policities where 287238 705.420 RL - CA GHG Allowance Revenue 1,525.563 1,525.563 0 0 0 Regulatory liability established to record purchase of California greenhouse gas policities employee gas policities where 287252 705.283 RL - Sale of REC - WA 9,790 9,790 0 0 0 Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credit of revenue that will be given back to Washington customers. 287262 100.100 RL TC 141.964 141.964 0 0 Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation and the support of the control of the c		1,002,202	1,002,202	0	0	Reg	gulatory liability established to record the California Energy Cost Adjustment Clause (ECAC)
B287237 705.755 RL - Noncurrent Reclass-Other 85.990 85.990 0 0 0 Regulatory liability established to record purchase of California greenhouse gas pollution emission of allowances. 28728 705.20 RL - CA GHG Allowance Revenue 1,525,563 1,525,563 0 0 Regulatory liability established to record purchase of California greenhouse gas pollution emission of allowances. 28725 705.263 RL - Sale of REC - WA 9,790 9,790 0 0 Regulatory liability established to record the deferral of the Pryor Mountain renewable energy cred revenue that will be given back to Washington customers. 287262 100,100 RL ITC 11,964 0 0 0 Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation. 287268 415,706 RL - Sale of REC - WA 84.697 0 0 0 Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation. 287276 Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation. 287277 705.336 RL - Sale of RECs - UT 355.872 0 0 Utah's allocation of the actual REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between R	20/233 /US.STT RL - CA Det NPC - Noncurrent	574,598	574,598	0	0	Thi	s account is to reclass the deferred tax balances related to regulatory assets or liabilities where th
28728 705.420 RL - CA GHG Allowance Revenue 1,525,563 1,525,563 0 0 0 allowances. Regulatory liability established to record the deferral of the Pryor Mountain renewable energy creding revenue that will be given back to Washington customers. Regulatory liability of a Wyoming revenue requirement adjustment related to bonus tax depreciation and the standard results of Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation and the standard results of Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation and requirement related to bonus tax depreciation and results of Regulatory Liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation and representation and repre	287237 705.755 RL - Noncurrent Reclass-Other	85,990	85,990	0	0	bala 0	ance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit real parts of the Pryor Mountain renewable energy credit renewable energy credit real parts of the Pryor Mountain renewable energy credit renewable energy credit real parts of the Pryor Mountain renewable energy credit renewable energy credit real parts of the Pryor Mountain renewable energy credit renewable energy credit real parts of the Pryor Mountain renewable energy credit renewable energy cred	287238 705.420 RL - CA GHG Allowance Revenue	1,525,563	1,525,563	0	0		
287262 100.100 RL ITC 141.964 141.964 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0.700	0.700		0	Reg	gulatory liability established to record the deferral of the Pryor Mountain renewable energy credits
Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation and the standard process. The standard process of			-1.00	U	U	•	9 9
287271 705.336 RL - Sale of RECs - UT 325.872 325.872 0 0 Ulah's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included in rates and Ulah's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC				0	0	0 Reg	gulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation
287271 705.336 RL - Sale of RECs - UT 325.872 325.872 0 0 Utah's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included in rates and	287268 415.706 RL - 50% Bonus Tax Depreciation - WY	84,697	84,697	0	0	0	
	287271 705.336 RL - Sale of RECs - UT	325,872	325,872	0	0	0 Uta	h's allocation of the actual REC revenue received by the Company.
	287272 705.337 RL - Sale of RECs - WY	108,478	108,478	0	0		

					Regulatory Liability established to track the difference between REC revenue included in rates and
287274 705.261 RL - Sale of RECs - OR	105,801	105,801	C) (Oregon's allocation of the actual REC revenue received by the Company. This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the
					balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287284 610.147 Req Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conservation Charge	3,361,531 953,780	3,361,531 953,780	0) (0 0 Regulatory liability established to record the Oregon Energy Conservation Charge and related
287299 705.265 RL - OR Energy Conservation Charge	953,780	953,780	L C	1	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances,
287304 610.146 OR Reg Asset/Liab Cons	(111,560)	(111,560)	C) (0 which are then amortized into book income per approved rate order or tariff.
287312 105.402 ARO Reg Liabilities	17.231.816	17.231.816		n e	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retireme 0 obligations.
LOTOTE 100.102 71110 TOG ENDINGO	17,201,010	17,201,010			Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers
287316 715.720 Reg Liability - BPA Balancing Account - WA	205 301	205.301	,		from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying 0 customers receive a credit to their bill.
207316 713.720 Reg Liability - DPA balancing Account - WA	205,301	205,301		+	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389 610.145 RL- DSM Balance	867,977	867,977	0) (0
287390 610.141 RL - WA Rate Refunds	700,026	700,026		n i	Regulatory liability established to record the refund to Washington customers pursuant to the Limited 0 Issues Rate Filing (LIRF) as filed in Docket UE-210532.
LOTOGO OTO.TTI NE TYTNAGONOMIAGO	700,020	100,020			Regulatory liability established to record the effects of changes in fair value of certain derivative
287395 730.175 RL - FAS 133 Derivatives - Unrealized Gain/Loss	13.041.268	13,041,268	,		instruments entered into to hedge the Company's future retail resource requirements.
					Regulatory liability to record benefits and administrative costs related to the California Alternative Rat
287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	153,908	153,908	C) (0 for Energy, or CARE, program.
					Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,272,061	1,272,061	C) (0 excess of those approved for recovery by regulatory authorities.
287445 610.142 RL - UT Home Energy LifeLine	336.911	336.911			Regulatory liability established to record the balancing account activitys for the Utah Home Energy
					0 Utfeline Program. Regulatory liability established to record the balancing account activitys for the Washington Low
287453 610.143 RL - WA Low Energy Program	(640,880)	(640,880)	C) (0 Income Energy Assistance Program.
					Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energ
287473 705.270 RL - Blue Sky Program OR	550,267	550,267	C) (0 certificates.
					Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287474 705.271 RL - Blue Sky Program WA	122,968	122,968	C) (0 0 certificates.
					Regulatory liability established to record revenues received from customers participating in the
287475 705.272 RL - Blue Sky Program CA	33.026	33.026			company's Blue Sky renewable energy program, which are then used to purchase renewable energ 0 certificates.
201410 100.212 NE - Blac dity i logialii OA	30,020	55,020			Regulatory liability established to record revenues received from customers participating in the
287476 705.273 RL - Blue Sky Program UT	1 390 294	1 390 294			company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
26/4/6 /05.2/3 RL - Bide Sky Program 01	1,390,294	1,390,294		+	Regulatory liability established to record revenues received from customers participating in the
					company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287477 705.274 RL - Blue Sky Program ID	36,773	36,773	C)	0 0 certificates. Regulatory liability established to record revenues received from customers participating in the
					company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287478 705.275 RL - Blue Sky Program WY	161,800	161,800	C) (0 0 certificates. Regulatory liability established to record Oregon's share of the deferral of decreased depreciation du
287486 415.926 RL - Depreciation Decrease - OR	1,317,194	1,317,194	C	١	0 to the implementation of new rates on January 1, 2014.
State Carryforwards	187 893	187 893			
287280 DTA State Charitable Contribution Limitation 287437 DTA Net Operating Loss Carryforward-State	187,893	187,893 66.976.846		0	Charitable contribution carryforward for state income tax purposes. State net operating loss carryforward for income tax purposes.
		,.			Federal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits	(14,104,595) 584 208	(14,104,595) 584,208	C)	0 0 carryforward. 0 0 Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491 DTA BETC Purchased Credits	331,353	331,353	Ö	3	Oregon state income tax credit carryforward.
287497 DTA BETC Purchased Gain 287494 DTA Idaho ITC Carryforward	75,465 18,813,201	75,465 18.813.201	0) (0 Book-tax difference related to the Gain on purchased Business Energy Tax Credits. 0 Idaho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward	132,444	132,444	0	5	0 Colorado state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward	275,386	275,386		5	0 California state income tax credit carryforward.
Loss Contingencies				+	Accrued liability established as a reserve for anticipated injury and damage expense, offset by the
87341/2879710.530/415.8' Injuries & Damages Accrual - Cash Basis	34,476,231	34,476,231	C	j (0 insurance reserve anticipated for potential claims.
Asset Retirement Obligations 287339 105 400 FAS 143 ARQ Liability	72 638 523	72 638 523		1	0 Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:	12,000,020	72,000,020			
	(12 292 199)	(12 292 199)			Valuation allowance against state income tax credits that may not be utilized before expiration.
287100 Valuation Allowance for State Credit DTA	(12,292,199)	(12,292,199)	C	1	O Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath
					Settlement.
287179 910.535 Klamath Settlement Obligation	584,654	584,654	C	,	O Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
287181 205.201 Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	C	5	0 0
	0.700 (01	0.700 101			Operating lease liabilities established pursuant to the new leasing accounting standards under ASC
287183 425.160 Lease Liability (Operating Lease)	2,709,404	2,709,404	C	1	0 0 842. Accrued liability established to reserve for accounts receivable for which collection is not expected an
					for which the accumulated deferred income tax liability is expected to be reversed upon audit by the
287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other	(40,763) 206,891	(40,763) 206.891	C	2	0 0 Internal Revenue Service. 0 0 Advanced payments recognized for tax and not for book.
287214 910.245 Contra Receivable Joint Owners	57,400	57,400	Č	3	0 Reserve against receivable due from joint owners.
287215 910.936 Realized G/L Trading Sec	700	^			Deferred tax account for difference between recognized vs. realized gains in compensation plan
287215 910.936 Realized G/L Trading Sec 287216 605.715 Trapper Mine Contract Obligation	728 1 983 464	1,983,464	0	á	0 728 investments. 0 Accrued final reclamation expenditures for the Trapper mine.
				1	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income ta
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
287219 005.715 trapper wine Commact Collegation 287219 715.810 Chehalis Mitigation Obligation	57,715	57,715	C	2	0 purposes.
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	57,715 18,518,922		1 0	0 0 purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other 0 work sites.
287219 715.810 Chehalis Mitigation Obligation 287240 605.301 Environmental Liability - Regulation	57,715 18,518,922	18,518,922	0)	0 0 purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other 0 0 work sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and
287219 715.810 Chehalis Mitigation Obligation	57,715		0	0	0 0 purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other 0 work sites.

	1					
				_	_	Regulatory liability used to record the California allocation of storm-related property damage recovered
287254 705.450 Reg Liability - Property Insurance Reserve - CA	136,890	136,890	0	0	(in excess of insurance claims incurred.
						Regulatory liability used to record the Washington allocation of storm-related property damage
287256 705.452 Reg Liab - WA Property Insurance Reserve	(4,641)	(4,641)	0	0	(recovered in excess of insurance claims incurred.
						Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in
287257 705.453 Reg Liab - ID Property Insurance Reserve	274,582	274,582	0	0		excess of insurance claims incurred.
287258 705.454 Reg Liab - UT Property Insurance Reserve	431.027	431.027	0	0	(Regulatory liability used to record the Utah allocation of storm-related property damage recovered in
207.200 Too. 101 Nog 2.00 OT Tropolly modifiance records	101,021	101,021		· ·		Regulatory liability used to record the Wyoming allocation of storm-related property damage
287259 705.455 RL - Property Insurance Reserve - WY	227.366	227,366	0	0	(recovered in excess of insurance claims incurred.
207200 TOU-100 TE -1 Topolity insurance reserve - WT	221,000	221,000		· ·		Valuation allowance against state net operating loss carryforwards that may not be utilized before
287270 Valuation Allowance for DTA	(2.718.055)	(2.718.055)	0	0		expiration.
287270 Valuation Allowance for DTA	(2,710,033)	(2,710,033)	U	U		Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab	262 450	262 450		_		
28/290 425.150 Lewis River- LWD Fund Liab	262,450	262,450	U	U	· ·	enhancement.
				_	_	Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of
287298 205.210 ERC Impairment Reserve	501,567	501,567	0	0		emission reduction credit.
287321 100.100 ITC	532,974	532,974	0	0		Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
						Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over
287337 715.105 MCI F.O.G. Wire Lease	137,567	137,567	0	0	(the annual service agreement period.
						Accrued liability for refundable cash deposits received from customers who wish to reserve
						transmission line services. These deposits are fully refundable. The deposits are recognized as
287338 415.110 Transmission Service Deposit	561,449	0	561,449	0		income when the service contract is fulfilled.
						Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340 220.100 Bad Debts Allowance - Cash Basis	4,608,428	4,608,428	0	0	('
287354 505.150 Miscellaneous Current & Accrued Liability	872,366	872,366	0	0		Miscellaneous accrued liabilities related to PacifiCorp.
287370 425.215 Unearned Joint Use Pole Contract Revenue	828,264	828,264	0	0		Accrued liability for prepaid rents on company owned utility poles.
						Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391 425.320 N Umpqua Settlement Agreement	5.361.820	5.361.820	0	0	(enhancement
201001 120020 N ompqua obtasment ngroomont	0,001,020	0,001,020		· ·		Accrued liability associated with the acceptance of the Bear River FERC license for various settlement
287392 425.120 Bear River Settlement Agreement	4.081.653	4.081.653	0	0		obligations
207392 423.120 Bear River Settlement Agreement	4,001,000	4,001,000	U	U		Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be
287393 425.110 Tenant Lease Allowances	15 274	15.274		0		amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	406.016	406.016	0	0		Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
	571.190	571.190	0	U		Accrued liability for estimated obsolete or excess inventory that will be sold for scrap. Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287417 605.710 Reverse Accrued Final Reclamation			0	U		
287430 505.125 Accrued Royalties	3,660,987	3,660,987	0	0		Accrued liability for royalty payments to the Mineral Management Service on coal production.
						Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a
						third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to
287447 720.830 Western Coal Carr Ret Med Accrual	2,065,766	0	0	0	2,065,766	the Hunter plant.
						Deferred tax account represents the difference between book income capitalized to inventory and
287482 205.025 Fuel Cost Adjustment	670,527	670,527	0	0	(taxable income from Bridger coal.
287807 Non-curr def fed tax cor ben of int	332,209	332,209	0	0		Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	(11,973)	(11,973)	0	0		Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int	71,819	71,819	0	0		Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	(2,588)	(2,588)	0	0	(Non-current state benefit of interest on uncertain positions.
Rounding	19	19	0	0	(
Subtotal - p234	701,421,321	673,062,464	561,449	0	27,797,408	
Less FASB 109 Above if not separately removed	(61.344.095)	(61.344.095)	0	0		
Less FASB 106 Above if not separately removed	2.065.766	(31,011,000)	0	0	2.065.766	
Less FASE 100 Above it not separately removed Total	760,699,650	734.406.559	561 449	0	25,731,642	
Total	700,099,000	7 34,400,333	301,449	U	23,731,042	1

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. 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-281

A	В	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(143,583,856)	(143,583,856)	0	0	0	Depreciation on pollution control facilities.
Rounding	0	0	0	0	0	
Subtotal - p275	(143,583,856)	(143,583,856)	0	0	0	
Less FASB 109 Above if not separately removed	0	0	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(143,583,856)	(143,583,856)	0	0	0	

- Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

A	В	C Gas. Prod.	D	E	F	G
	Total	Dist Or Other	Transmission	Plant	Labor	
Account 282	1	Related	Related	Related	Related	Justification
						Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code
287605 105.147 §1031 Exchange	(111,999)	(111,999)	0	0	0	Section 1031, otherwise knows as a "like-kind exchange." Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287599 105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,138,516)	(4,138,516)	0	0	0	Exclusion of ADT from § 1051 & 1055 Exchanges pursuant to the income tax normalization rules.
				_		Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing
287766 610.101 Amortization NOPAs 99-00 RAR 287610 105.403 Asset Retirement Obligation	39,220 (30,835,148)	39,220 (30,835,148)	0	0	0	of specific hydro generation facilities. Deferred tax balance associated with the Asset Retirement Obligations.
287605 105.142 Avoided Costs	211,963,420	211,963,420	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704 105.143 Basis Intangible Difference	(110.631)	0		(110.631)		Book-tax basis difference for the capitalization of interest for income tax purposes specifically related
287704 105.143 Basis Intangible Difference 287605 105.120 Book Depreciation	3.151.269.034	3.151.269.034	0	(110,631)	0	to hydro-relicensing costs transferred to plant-in-service. Book-tax difference for book depreciation.
287605 105.470 Book Fixed Asset Gain/Loss	13,841,533	13,841,533	0	0	0	Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.
287605 105.146 Capitalization of Test Energy	5 627 948	5 627 948	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605 105.137 Capitalized Depreciation	(24,282,107)	(24,282,107)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605 105.100 Capitalized labor and benefit costs	24,979,766	24,979,766	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605 105.101 Capitalized labor costs - Medicare Subsidy 287605 Direct Assignment: Transmission Fixed Assets	1,565,135	1,565,135 806.855.823	(806.855.823)	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets. PowerTax Report #257: Transmission Book Allocation Group.
287605 Direct Assignment: Intangible Fixed Assets	0	33,645,425	0	0	(33,645,425)	PowerTax Report #257: Intangible Book Allocation Group.
287605 Direct Assignment: General Fixed Assets	0	116,484,291	0	0	(116,484,291)	PowerTax Report #257: General Book Allocation Group.
287605 105.153 Contract Liability Basis Adj - Chehalis	(57.751)	(57.751)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605 105.151 Contract Liability Basis Adj - Eagle Mountain	(15,024)	(15,024)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605 105.130 Contribution in Aid of Construction	332,638,465	332,638,465	0	0	0	Book-tax basis difference related to contributions in aid of construction. Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
						book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287605 105.175 Cost of Removal	(248,847,482)	(248,847,482)	0	0	0	
287224 145.030 CWIP Reserve	1,611,162	1,611,162	0	0	0	Reserve established for inactive projects included in CWIP. Book-tax basis difference related to the Allowance for Funds Used During Construction, which
						consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
						purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605 105.141 Debt AFUDC	(189,606,230)	(189,606,230)	0	0	0	interest on debt.
287607 105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,953,665)	(1,953,665)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
201001 100.117 Elicola of Natomaking - Lixed Pasets Fed Only - Film	(1,000,000)	(1,333,003)	V	•		Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that
						have been previously been paid by customers at a tax rate higher than the current tax rate and are
						probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are
						probable of recovery as the temporary book-tax differences reverse and result in higher taxable
287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough	(46,629,188)	(46,629,188)	0	0	0	income as compared to book income.
						Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax
						purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
287605 105.139 Equity AFUDC	(134,198,080)	(134,198,080)	0	0	0	interest on debt. PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287928 425.310 Hydro Relicensing Obligation	(3.045,255)	(3.045.255)	0	0	0	North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605 105.125 Tax Depreciation	(5,364,730,483)	(5,364,730,483)	0	0	0	Book-tax difference for tax depreciation.
287605 105.152 Tax Fixed Asset Gain/Loss	(93,273,943)	(93,273,943)	0	0	0	book-tax difference related to the disposition of capital assets. Tax adjustment to account for the difference between federal and state depreciation methodologies;
287605 105.129 Fixed Assets - State Modifications	16,721,417	0	0	16,721,417	0	primarily resulting from states that have not adopted bonus depreciation.
287605 105.131 Idaho Disallowed Loss	513,632	513,632	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.
287605 105.148 Mine Safety Sec. 179E Election	(306.514)	(306 514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929 105.460 Non-ARO Removal Costs	(269,264,827)	(269,264,827)	0	0	0	Regulatory liability related to removal costs.
286605 105.136 PP&E FIN 48 Balances	(383,916)	(383 916)				PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be
280605 105.136 PP&E FIN 48 Balances	(303,910)	(303,910)	U	U	U	reversed upon audit by the Internal Revenue Service. Book-tax difference for eliqible costs under Internal Revenue Code Section 174 for internally
						developed software which are deductible in the period paid and incurred for income tax purposes.
287605 320.210 R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	These costs are capitalized for book purposes. Regulatory asset established to account for the cumulative GAAP to FERC timing difference in
						depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line
						over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the
286914 415.525 RA - Lease Depreciation - Timing Difference	(342,036)	(342,036)	0	0	0	lease payment less accrued lease interest. PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit
						(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore
						creating basis differences between book basis and tax basis for the solar arrays.
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets	(303,919)	(303,919)	0	0	0	
287605 105.160 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3,961,866	0	0	0	3,961,866	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
						Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.160 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	176,650	0	176,650	0	0	income tax normalization rules. Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account
287605 105.131 Reclass to Pollution Control Facilities Depreciation	143,583,856	143,583,856	0	0	0	281.
						Book-tax basis difference related to relocation reimbursements, which depending on whether or not
287605 105.140 Reimbursements	24.168.945	24,168,945	0	0	0	the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
257 555 1507,140 Prolitibulisations	24,100,945	24,100,945	U	U	U	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes
						and for income tax purposes are deductible in the period they are paid and incurred.
287605 105.122 Repairs Deduction	(497,930,703)	(497,930,703)	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decomissioning costs
287221 415.933 RL - Steam Decommissioning - ID	(298,254)	(298,254)	0	0	0	associated with steam assets.
	4.400.000	4.400.000				Regulatory liability established to defer Utah's share of the incremental decomissioning costs
287222 415.934 RL - Steam Decommissioning - UT	4,192,908	4,192,908	0	0	0	associated with steam assets. Regulatory liability established to defer Wyoming's share of the incremental decomissioning costs
287223 415.935 RL - Steam Decommissioning - WY	696,887	696,887	0	0	0	associated with steam assets.
207100 100 122 PL Effects of Potemaking Fixed Assets DM Fad Only	1 953 665	1.953.665	0	0		Deferred tax balance related to the regulatory liability related to protected property-related EDIT for
287189 100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,953,065	1,953,005	U	U	U	PMI's portion of Bridger Coal Company fixed assets

						Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that
						have been previously been paid by customers at a tax rate higher than the current tax rate and are
287187 100.121 RL - Effects of Ratemaking - Fixed Assets	(192,181,929)	(192,181,929)	0	0	o c	probable of being refunded as the temporary book-tax differences reverse and the amount of tax
287313 105.450 RL - Non-ARO Liability	269,264,827	269,264,827	0	0	C	Regulatory liability related to removal costs.
						Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915 425.155 ROU Asset (Operating Lease)	(2,715,908)	(2,715,908)	0	0	0	842.
						Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a
						change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of
						accounting for income tax purposes for certain expenditures which were previously being capitalized
						and depreciated. Under the new method of accounting, the expenditures are deductible for income
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	C	tax purposes in the period they are paid and incurred.
						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
						arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between
287605 105.116 Solar ITC Basis Adjustment	(41,832)	(41,832)	0	0		book basis and tax basis for the solar arrays.
						Book-tax difference related to different methods for computing deductible periodic depletion for book
287771 110.205 Tax Depletion-SRC	94,152	94,152	0	0	0	and tax purposes.
287301 105.471 UT Klamath Relicensing Costs	7,887,679	7,887,679	0	0	C	Book-tax difference related to relicensing cost for Klamath Dam.
Rounding	0	0	0	0	0	
Subtotal - p275	(3,054,144,040)	(2,117,907,804)	(806,679,173)	16,610,786	(146,167,850)	
Less FASB 109 Above if not separately removed	(190,228,264)	(190,228,264)	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	

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

PacifiCorp

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

A A	В	C Gas. Prod.	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283			1,1,1,1,1	1	1	
FERC 283 - Regulatory Assets						
286688 320.287 RA - Pension Settlement - UT	(438,406)	(438,406)	0	0		Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286887 320.286 RA - Pension Settlement - OR	(1,094,882)	(1,094,882)	0	0		Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286889 320.288 RA - Pension Settlement - WY	(502,545)	(502,545)	0	0		Regulatory asset established to defer Wyoming's portion of the pension settlement loss that occurred in 2021.
286890 415.100 RA - Equity Advisory Group - WA	(131,620)	(131,620)	0	0		Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.
286891 415.943 RA - Covid-19 Bill Assist Program - OR	(2,660,190)	(2,660,190)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892 415.944 RA - Covid-19 Bill Assist Program - WA	(739,088)	(739,088)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
286893 415.755 RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0		Regulatory asset established to record Washington's share of major maintenance expense for the Colstrip Unit No. 4.
286894 415.261 RA - Wildland Fire Protection - UT	245,317	245,317	0	0		Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286896 415.734 RA - Cholla Unrecovered Plant -CA	(1,054,156)	(1,054,156)	0	0		Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898 415.736 RA - Cholla Unrecovered Plant -WY	(9,835,533)	(9,835,533)	0	0		Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68.301	68.301	0	0		Contra-regulatory asset established to record a probable disallowace of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA 286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12.797	12.797	0	0		Contra-regulatory asset established to record a probable disallowace of California's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904 415.520 RA - WA Decoupling Mechanism	(34.505)	(34.505)	0	0		Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910 415.200 RA - OR Transportation Electrification Pilot	(1,413,171)	(1,413,171)	0	0		Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating of transportation electrification in Oregon.
286911 415.430 RA - Transportation Electrification Pilot - CA	54,041	54,041	0	0		Regulatory asset established to defer costs related to California's pilot programs aimed at accelerating transportation electrification in California.
286912 415.431 RA - Transportation Electrification Pilot - WA	(144,580)	(144,580)	0	0		Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286913 415.720 RA - Community Solar - OR	(478,518)	(478,518)	0	0		Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
286917 415.260 RA - Fire Risk Mitigation - CA	(5,475,011)	(5,475,011)	0	0	(Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920 415.725 RA - Cholla U4 Closure	(4,270,012)	(4,270,012)	0	0		Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286925 415.728 Contra RA - Cholla U4 Closure OR	25,590	25,590	0	0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286926 415.729 Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0		Cholla U4 Regulatory asset - UT.
286927 415.730 Contra RA - Cholla U4 Closure WY	101,169 (197,233)	101,169 (197,233)	0	0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286928 415.833 RA - Pension Settlement - CA 286929 415.841 RA - Emergency Service Program-Battery Storage - CA	(197,233)	(197,233)	0	0		Regulatory asset established to recover California's portion of pension settlement losses. Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
200929 T10.0T1 101 Ellicigency Service Flogram-Battery Storage - OA	101,000	101,000	U	U		Incolletoy Flogranis.

286930 286933	415.426 RA - 2020 GRC - Meters Replaced by AMI - OR	(3.408.400)				Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be
286933			(3.408.499)	0	0	0 amortized over 10 years.
	415.645 RA - Oregon OCAT Expense Deferral	(157,481)	(157,481)	0	0	0 Regulatory asset account established to record the difference between the amount of Oregon
						Regulatory asset established to record the purchase of California greenhouse gas pollution emission
286933	415.655 RA - GHG Allocation - CA - Noncurrent	(717,234)	(717,234)	0	0	allowances . Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola
						Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-EI
286936	415.255 RA - Wind Test Energy Deferral - WY	(54.344)	(54.344)	0	0	0 21.
			V- /- /			Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to
286938	415.646 RA - Oregon Metro Business Tax	(6,185)	(6,185)	0	0	0 Docket UM 2138.
287570	415.701 RA - Deferred Intervenor Funding Grants - CA	(96,413)	(96,413)	0	0	Regulatory asset established to record funding for qualifying intervenors that are collected from 0 customers through California rates.
20/3/0	413.701 RA - Deletied litterverior Funding Grants - CA	(30,410)	(30,413)	•	•	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571	415.702 RA - Lake Side Settlement - WY	(173,033)	(173,033)	0	0	0 sustained at the Lake Side generating plant.
						Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM)
287573	415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3,181,956)	(3,181,956)	0	0	0 deferrals.
287576	430 110 RA - DSM Balance Reclass	(867,977)	(867,977)	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826 RA - Pension Settlement - WA	(620,092)	(620,092)	0	0	Regulatory asset established to recover Washington's portion of pension settlement losses.
						Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a
287590	415.840 RA - Deferred Independent Evaluator Fee - OR	(9,471)	(9,471)	0	0	0 request for proposal for new generation.
287591	415.301 RA - Environmental Costs - WA	746,616	746,616	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
20/391	415.301 RA - Environmental Costs - WA	740,010	740,010	0	0	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM)
287593	415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(5,130,426)	(5,130,426)	0	0	0 deferrals.
						Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM)
287596	415.892 RA - Deferred Excess NPC - ID - Noncurrent	(6,504,909)	(6,504,909)	0	0	0 deferrals.
287597	415.703 RA - Goodnoe Hills Settlement - WY	(62,696)	(62,696)	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages o sustained at the Goodnoe Hills generating plant.
	415.677 RA - Preferred Stock Redemption Loss - WA	(7,094)	(7,094)	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
						Regulatory asset established to record costs incurred for demand side management which are
						amortized according to guidelines established by each state regulatory jurisdiction.
287614	430.100 RA - Demand Side Management - Noncurrent	(51.023.353)	(51.023.353)	0	0	
207014	430.100 IVA - Demand Side Management - Noncoment	(31,023,333)	(31,023,333)	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are
287634	415.300 RA - Environmental Costs	(27,388,281)	(27,388,281)	0	0	amortized over a ten-year period for state regulatory purposes.
						Regulatory asset established to record funding for qualifying intervenors that are collected from
287640	415.680 RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)	0	0	0 customers through Oregon rates.
287642	105.401 RA - ARO	(59,035,189)	(59,035,189)	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retiremen obligations.
207042	100.401 NA - ANO	(00,000,100)	(00,000,100)		•	Asset accrued for required debt, amortized for book purposes over the remaining life of the original
287675	740.100 RA - Post Merger Loss - Reacquired Debt	(697,297)	(697,297)	0	0	0 issuance, or over the life of the new issuance if the original issuance was refinanced.
						Regulatory asset established to track the recoverable expenses associated with pension liability.
287738	320.270 RA - FAS 158 Pension Liability	(67,543,831)	(67,543,831)	0	0	0
287739	320.280 RA - FAS 158 Post Retirement Liability	318 612	318 612	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement 0 benefits liability
201135	320.200 IVA - FAS 130 FOSt Retirement Elability	310,012	310,012		•	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC)
287781	415.870 RA - Deferred Excess NPC - CA - Noncurrent	(49,203)	(49,203)	0	0	0 deferrals.
						Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783	415.880 RA - Deferred Independent Evaluator Fee - UT	85,990	85,990	0	0	0 request for proposal for new generation.
287840	415.410 RA - Energy West Mining	(47,792,143)	(47.792.143)	0	0	Regulatory asset established to record the deferral of costs associated with the Utah Mine Disposition where the operations of Deer Creek mine were discontinued in 2015.
287841	415.411 Contra RA - Deer Creek Abandonment - CA	310.618	310.618	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412 Contra RA - Deer Creek Abandonment - ID	704,078	704,078	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413 Contra RA - Deer Creek Abandonment - OR	1,984,599	1,984,599	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287845 287846	415.415 Contra RA - Deer Creek Abandonment - WA 415.416 Contra RA - Deer Creek Abandonment - WY	1,054,042	1,054,042	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment. Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
207040	415.416 Contra RA - Deer Creek Abandonment - WY	120,231	120,231	0	0	Regulatory asset to record with contra regulatory asset for beer creek abandonment. Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree
287848	320.281 RA - Post Retirement Settlement Loss	(504,200)	(504,200)	0	0	0 medical obligations.
						Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287849	415.424 Contra RA - Deer Creek Abandonment	11,404,387	11,404,387	0	0	0
						Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
287850	415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
						Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855	415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0 disposition.
287858	415.421 Contra RA - UMWA Pension - WA 415.676 RA - Preferred Stock Redemption - WY	(15,443)	(15,443)	0	0	Regulatory asset established to record Wyoming's portion of stock redemption costs.
						Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861	415.857 RA - Deferred Overburden Costs - ID	(159,803)	(159,803)	0	0	o regulatory order.
		, , ,	,,,			Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868	415.858 RA - Deferred Overburden Costs - WY	(418,867)	(418,867)	0	0	0 regulatory order.
287871	415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1.147.759)	(1.147.759)	0	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program 0 (Oregon House Bill 3039).
201011	710.000 TVA - SUIdi FEEG-III Tahiii Delehai - OTA - NOHEGIRENI	(1,147,739)	(1,141,139)	U	U	Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and
287882	415.876 RA - Deferred Excess NPC - OR - Noncurrent	(11,018)	(11,018)	0	0	Transition Adjustment Mechanism (TAM) deferrals.
287886	415.837 RA - Frozen MTM	(8,961,246)	(8,961,246)	0	0	Regulatory asset related to frozen mark to market derivatives.
						Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888	415.882 RA - REC Sales Deferral - WA - Noncurrent 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(51,369)	(51,369)	0	0	
287896	410.070 FA - Deletted Excess NPG - UT - Noticulient	(22,227,020)	(22,227,020)	0	0	Regulatory asset established to record Utah Energy Balancing Acount (EBA) deferrals. Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that
287897	425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(1,019,480)	(1,019,480)	0	0	0 are to be recovered from Utah customers.
						Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
287899	415.878 RA - UT Liquidation Damages	(103,264)	(103,264)	0	0	Bridger Unit4, Naughton Unit 1 and Unit 2.
						Regulatory asset established to record Wyoming's share of liquidating damages on outages at
287903	415.879 RA - Liquidation Damages - N2 - WY	(16.840)	(16.840)	0	0	Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 201 Energy Cost Adjustment Mechanism (ECAM).
	415.863 RA - Liquidation Damages - N2 - WY 415.863 RA - UT Subscriber Solar Program	(472,366)	(472,366)	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287906		(1,2,000)	(112,000)			Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying
287906						
	415.699 RA - BPA Balancing Account - OR	(887.962)	(887,962)			customers, such as those who meet specified reductions in energy use during peak hours, are 0 rewarded with a credit to their bill.

Rr.	excess of insurance claims incurred. equilatory asset related to Oregon's portion of the gain on sales giveback to customers.
	ogulatory about rotation to progettion of the gain on ballot groupest to destinition.
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent (534,984) 0 0 0	
	he projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
	rays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up (99.085) (99.085) 0 0 0 diff	for basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that ference.
	equilatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of
	egulatory asset established to record the balancing account activity for the costs and collections of
the the	e Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287939 415.115 RA - Utah STEP Pilot Program Balance Account 2,670,717 2,670,717 0 0 0	
287942 430.112 RA - Other - Balance Reclass (3,361.531) 0 0	eclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
	egulatory Asset established to defer storm related costs in California.
	egulatory asset established for the UT Solar incentive program costs.
287972 320.285 RA - Post Employment Costs 2,103,559 Re	egulatory asset established as an offset to the increase in post-employment obligations.
	AP account used for financial statement presentation purposes to reclass the current and
	oncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in credit balance.
	credit balance. egulatory asset established to record Idaho's share of the deferral of increased depreciation due to
	e implementation of new rates on January 1, 2014 and the implementation of new rates effective
287981 415.920 RA - Depreciation Increase - Idaho (3,427,447) 0 0 0 Jar	nuary 1, 2021.
Re	egulatory asset established to record Utah's share of the deferral of increased depreciation due to
	e implementation of new rates on January 1, 2014.
	egulatory asset established to record Wyoming's share of the deferral of increased depreciation due
	the implementation of new rates on January 1, 2014. egulatory asset established to record the deferral of Jim Bridger Units 1 & 2 depreciation that was
I Re	thorized for deferral due to the implementation of new rates on January 31, 2021 pursuant to
287985 415.924 RA - Steam Deferred Depreciation - UT (1,192,930) (1,192,930) 0 0 0 Do	ocket 20-035-04.
Re	egulatory asset established for California's share of Carbon Plant's decommissioning accrual as
	rected in the California general rate order/stipulation.
	equilatory asset established to record Utah's portion of stock redemption costs. alancing account to record the program costs for the conversion of master metered mobile home
	arks to direct utility service.
207997 410.002 IVA - CA MODILE Florite Fails Conversion (33,420) 0 0	and to uncot utility service.
FERC 283 - Other	repaid property tax book to tax differences for which the accumulated deferred income tax liability is
286908 210.201 Prepaid Taxes - Property Tax FIN 48 (3.391.794) 0 0 (3.391.794) 0 exc	epaid property lax book to tax differences for which the accumulated deferred income tax liability is epected to be reversed upon audit by the Internal Revenue Service.
Re	epresents the funded Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909 720.815 FAS 158 Post-Retirement Asset (8,109,999) (8,109,999) 0 0 0 sut	bsidy, required under FAS 158.
	repaid account established to record prepaid operating and maintenance advance payments for the
	ast side repowered wind facilities. The paid account established to record prepaid operating and maintenance advance payments for the
286919 210.170 Prepaid - FSA O&M - West (69,425) 0 0 0 0	est side repowered wind facilities.
Un	nrealized derivative gains and losses under FASB Statement No. 133 which requires that certain
	ancial instruments be valued at FMV for book purposes.
287492 OR BETC - Purchased Credits - Non-Cash (15,848) 0 0 0 Bo	pok-tax difference related to the Gain on purchased Business Energy Tax Credits. ccrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC
	ense, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000,
	calated, over a period of 9 years for habitat enhancement.
287569 720.805 FAS 158 Funded Pension Asset (15,544,398) 0 0 0 Re	epresents the funded pension asset under FAS 158.
	sset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
	equired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being
	nortized over the remaining life of the plant. repaid account for the prepaid Oregon Public Utility Commission fee, amortized for book purposes
	er a period of 12 months or less.
Ass	sset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664 210.120 Prepaid Taxes - UT PUC (852,418) (852,418) 0 0 0 0 mo	onths or less.
Pre Pro Control Provide Provid	repaid account for the prepaid Idaho Public Utilities Commission fee, amortized for book purposes
	er a period of 12 months or less. set accrued for prepaid membership fees, amortized for book purposes over a period of 12 months
	sset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months fless.
	bok-tax difference associated with the timing of deductibility of property taxes.
Eq	quity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
	irposes.
	eferred compensation plan investments are being treated as "trading securities" where they are
	vested based upon the plan participants' personal investment elections. Starting in July 2010, the vestments are reflected at fair market value and any unrealized gains or losses are reflected in
	vestments are reflected at fair market value and any unrealized gains or losses are reflected in arnings.
287907 210.185 Prepaid Aircraft Maintenance (24,587) (24,587) 0 0 0 0 Pre	repaid account established for prepaid aircraft maintenance costs.
287908 210.190 Prepaid Water Rights (98,924) 0 0 0 0 Pre	repaid account for prepaid water rights and water fees.
	record unrealized gains/losses from the long term incentive plan.
Rounding (16) (16) 0 0 0 0 Subtotal -0277 (382.542.004) (347.336.100) 0 (8.687.026) 564.847	
Less FASB 106 Above if not separately removed 0 0 0 0 0 0	
Less FASB 106 Above if not separately removed 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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

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

Summary Table: (Excess) / Deficient ADIT									
	Rate Base	Income Tax							
Source	Adjustment	Allowance							
Att 1B - 2017 TCJA	(347,044,662)	(19,896,011)							
Total	(347,044,662)	(19,896,011)							
	Appendix A, Line 33B	Appendix A, Line 135b							

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

		Accumulated Defe	erred Income Tax	Ex		
		Pre-	Post-			
cription	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
um. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,2
um. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,3
um. Deferred Income Tax Liability: Other Property	282	(4.513.376.192)	(2,924,096,160)	(1.589.280.032)	(1.222.725.846)	(366,554,1
um. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,7
stotal: Accumulated Deferred Income Tax		(4.975.928.708)	(3.150.254.812)	(1.825.673.896)	(1.316.688.743)	(508.985.1
er Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,9
er Regulatory Liabilities	254	(418,440)	(223,047)	(195,393)	0	(195,3
al Excess Deferred Income Tax		(4,569,194,881)	(2.933.443.547)	(1.635.751.334)	(1.316.688.743)	(319.062.5
ss-Up				(533,294,193)	(429,272,131)	(104,022,0
ess Deferred Income Tax Regulatory Liability	254			(2.169.045.527)	(1.745.960.874)	(423.084.6

A The net liability for excess deferred income tax is recorded in FERC Acct. 254 and is being amortized to FERC Acct. 411.1.

B Protected Excess Deferred income Tax is being amortized using the Reverse South Georgia Method over the remaining regulatory life of the assets.

Non-Protected Excess Deferred Concome Tax is being amortized over a five-year period.

							TABLE 3: Annua	Tracking of (Excess	r) or Deficient ADIT												
					FFRC Transmis	sion Allocable Excess			SI OF DELICIENT ADM					Formula Rate Inputs				TABLE 4:	NFORMATION ONLY		
						EDIT (RSGM)						Unamortized		Unamortized "Gross-up and ADIT are not included in rate base							
	Remaining	Transn		Remaining	Ger		Remaining	Intan		Remaining	Non-Prote		Annual	(Excess) / De							
	Regulatory		74,995)	Regulatory	(5,79)		Regulatory		5,176)	Regulatory	(57,219		Amortization		Average		Gross-Up	(Excess) / Deficient		Regulatory	ADIT
Year 12/31/2018	Life	Amort.	End. Balance	Life 15.9	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort. 7 940 909	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up** (133.306.917)	Asset / (Liability)	Asset / (Liability)
12/31/2018	46.0 46.0	(7,488,587)	(336,986,408) (329,497,821)	15.9	(364,575)	(5,432,160)	15.9 15.9	(87,747)	(1,307,429) (1,219,682)	5.0	7,940,909	(65,160,824) (52,128,659)	(20.973.074)	(408,886,821)	(193,956,874) E	24.5866% 24.5866%	32.6024%	(408,886,821)	(133,306,917)	(542,193,738) (514,382,938)	133,307,000
12/31/2019	46.0	(7,488,587)	(322,009,234)	15.9	(364,575)	(4,703,010)	15.9	(87,747)	(1,219,682)	5.0	(13,032,165)	(39,096,494)	(20,973,074)	(387,913,747)	(377.427.210)	24.5866%	32.6024%	(387,913,747)	(119 631 466)	(486.572.139)	120,409,275
12/31/2021	53.2	(6.475.094)	(315.534.140)	18.5	(313.337)	(4,763,010)	18.5	(75,415)	(1,056,520)	5.0	(13,032,165)	(26.064.329)	(19.896.011)	(347.044.662)	(356.992.668)	24.5866%	32.6024%	(347.044.662)	(113,144,889)	(460, 189, 551)	113 144 984
12/31/2022		(6,475,094)	(309.059.046)		(313.337)	(4,076,336)			(981,105)		(13.032.165)	(13.032.164)	(19.896.011)	(327,148,651)	(337.096.657)	24.5866%	32.6024%	(327,148,651)	(106.658.312)	(433.806.963)	106.658.383
12/31/2023	53.2 53.2	(6,475,094)	(302,583,952)	18.5 18.5	(313,337)	(3,762,999)	18.5 18.5	(75,415) (75,415)	(905,690)	5.0	(13,032,164)	0	(19,896,010)	(307,252,641)	(317,200,646)	24.5866%	32.6024%	(307,252,641)	(100, 171, 735)	(407,424,376)	100,171,802
12/31/2024	53.2	(6,475,094)	(296, 108, 858)	18.5	(313,337)	(3,449,662)	18.5	(75,415)	(830,275)		0	0	(6,863,846)	(300,388,795)	(303,820,718)	24.5866%	32.6024%	(300,388,795)	(97,933,957)	(398,322,752)	97,934,022
12/31/2025	53.2 53.2	(6,475,094)	(289,633,764)	18.5	(313,337)	(3,136,325)	18.5	(75,415)	(754,860)		0	0	(6,863,846)	(293,524,949)	(296,956,872)	24.5866%	32.6024%	(293,524,949)	(95,696,178)	(389,221,127)	95,696,242
12/31/2026	53.2	(6,475,094)	(283,158,670)	18.5	(313,337)	(2,822,988)	18.5	(75,415)	(679,445)		0	0	(6,863,846)	(286,661,103)	(290,093,026)	24.5866%	32.6024%	(286,661,103)	(93,458,399)	(380,119,502)	93,458,461
12/31/2027	53.2 53.2	(6,475,094)	(276,683,576)	18.5 18.5	(313,337)	(2,509,651)	18.5 18.5	(75,415) (75,415)	(604,030)		0	- 0	(6,863,846)	(279,797,257)	(283,229,180)	24.5866%	32.6024%	(279,797,257)	(91,220,621)	(361,916,253)	91,220,682
12/31/2029	53.2	(6.475,094)	(263.733.388)	18.5	(313,337)	(1.882.977)	18.5	(75,415)	(453,200)		0	0	(6.863.846)	(266.069.565)	(269.501.488)	24.5866%	32.6024%	(266,069,565)	(86,745,064)	(352.814.629)	86.745.122
12/31/2030		(6,475,094)	(257,258,294)		(313,337)	(1.569.640)	18.5	(75,415)	(377,785)		0	0	(6,863,846)	(259,205,719)	(262.637.642)	24.5866%	32.6024%	(259,205,719)	(84.507.285)	(343.713.004)	84 507 341
12/31/2031	53.2 53.2	(6,475,094)	(250,783,200)	18.5 18.5	(313,337)	(1,256,303)	18.5	(75,415)	(302,370)		0	0	(6,863,846)	(252,341,873)	(255,773,796)	24.5866%	32.6024%	(252,341,873)	(82,269,507)	(334,611,380)	82,269,562
12/31/2032	53.2	(6,475,094)	(244,308,106)	18.5	(313,337)	(942,966)	18.5	(75,415)	(226,955)		0	0	(6,863,846)	(245,478,027)	(248,909,950)	24.5866%	32.6024%	(245,478,027)	(80,031,728)	(325,509,755)	80,031,781
12/31/2033	53.2	(6.475.094)	(237.833.012)	18.5	(313,337)	(629,629)	18.5	(75,415)	(151,540)		0	0	(6.863.846)	(238,614,181)	(242.046.104)	24.5866%	32.6024%	(238.614.181)	(77.793.950)	(316,408,131)	77,794,002
12/31/2034	53.2	(6,475,094)	(231,357,918)	18.5	(313,337)	(316,292)	18.5	(75,415)	(76, 125)		0	0	(6,863,846)	(231,750,335)	(235,182,258)	24.5866%	32.6024%	(231,750,335)	(75,556,171)	(307,306,506)	75,556,221
12/31/2035	53.2	(6,475,094)	(224,882,824)	18.5	(313,337)	(2,955)	18.5	(75,415)	(710)		0	0	(6,863,846)	(224,886,489)	(228,318,412)	24.5866%	32.6024%	(224,886,489)	(73,318,393)	(298,204,882)	73,318,442
12/31/2036 12/31/2037	53.2	(6,475,094)	(218,407,730)	18.5	(2,955)	0	18.5	(710)	0		0	0	(6,478,759)	(218,407,730)	(221,647,110)	24.5866%	32.6024% 32.6024%	(211,932,636)	(71,206,162) (69,095,126)	(289,613,892)	69.095.172
12/31/2037	53.2 53.2	(6,475,094)	(205.457.542)		0	0		0	0		0	0	(6,475,094)	(205 457 542)	(208 695 089)	24.5866%	32.6024%	(205.457.542)	(66,984,090)	(272.441.632)	66 984 134
12/31/2039	53.2	(6,475,094)	(198.982.448)		0	0		0	0		0	0	(6.475.094)	(198.982.448)	(202.219.995)	24.5866%	32.6024%	(198.982.448)	(64.873.054)	(263.855.502)	64.873.097
12/31/2040	53.2	(6.475.094)	(192,507,354)		0	0		0	0		0	0	(6.475.094)	(192,507,354)	(195,744,901)	24.5866%	32.6024%	(192,507,354)	(62,762,018)	(255,269,372)	62.762.059
12/31/2041	53.2	(6,475,094)	(186,032,260)		0	0		0	0		0	0	(6,475,094)	(186,032,260)	(189,269,807)	24.5866%	32.6024%	(186,032,260)	(60,650,982)	(246,683,242)	60,651,022
12/31/2042	53.2	(6,475,094)	(179,557,166)		0	0		0	0		0	0	(6,475,094)	(179,557,166)	(182,794,713)	24.5866%	32.6024%	(179,557,166)	(58,539,945)	(238,097,111)	58,539,984
12/31/2043	53.2	(6.475.094)	(173.082.072)			0		0	0		0	0	(6.475.094)	(173.082.072)	(176.319.619)	24.5866%	32.6024%	(173.082.072)	(56.428.909)	(229.510.981)	56,428,947
12/31/2044	53.2	(6,475,094)	(166,606,978)		0	0		0	0		0	0	(6,475,094)	(166,606,978)	(169,844,525)	24.5866%	32.6024%	(166,606,978)	(54,317,873)	(220,924,851)	54,317,909 52,206,872
12/31/2045 12/31/2046	53.2 53.2	(6,475,094)	(160,131,884)		0	0		0	0		0	0	(6,475,094)	(153,656,790)	(163,369,431)	24.5866%	32.6024%	(153,656,790)	(50.095.801)	(212,338,721)	50,095,831
12/31/2047	53.2	(6,475,094)	(147 181 696)		0	0		0	0		0	0	(6,475,094)	(147 181 696)	(150,419,243)	24.5866%	32.6024%	(147 181 698)	(47,984,765)	(195,166,461)	47 984 79
12/31/2048	53.2	(6.475.094)	(140,706,602)		0	0		0	0		0	0	(6.475.094)	(140,706,602)	(143,944,149)	24.5866%	32.6024%	(140,706,602)	(45.873.729)	(186,580,331)	45.873.76
12/31/2049	53.2	(6,475,094)	(134,231,508)		0	0		0	0		0	0	(6,475,094)	(134,231,508)	(137,469,055)	24.5866%	32.6024%	(134,231,508)	(43,762,693)	(177,994,201)	43,762,72
12/31/2050	53.2	(6,475,094)	(127,756,414)		0	0		0	0		0	0	(6,475,094)	(127,756,414)	(130,993,961)	24.5866%	32.6024%	(127,756,414)	(41,651,657)	(169,408,071)	41,651,685
12/31/2051	53.2	(6,475,094)	(121,281,320)		0	0		0	0		0	0	(6,475,094)	(121,281,320)	(124,518,867)	24.5866%	32.6024%	(121,281,320)	(39,540,621)	(160,821,941)	39,540,647
12/31/2052	53.2	(6,475,094)	(114,806,226)		0	0		0	0		0	0	(6,475,094)	(114,806,226)	(118,043,773)	24.5866%	32.6024%	(114,806,226)	(37,429,585)	(152,235,811)	37,429,610
12/31/2053 12/31/2054	53.2	(6.475.094)	(108.331.132)		0	0		0	0		0	0	(6.475.094)	(108.331.132)	(111.568.679)	24.5866%	32.6024%	(108.331.132)	(35.318.549)	(143.649.681)	35.318.572 33.207.535
12/31/2055	53.2 53.2	(6,475,094)	(95.380.944)		0	0		0	0		0	- 0	(6,475,094)	(95,380,944)	(98.618.491)	24.5866%	32.6024%	(95.380.944)	(31,096,477)	(126,477,421)	33,207,533
12/31/2056	53.2	(6.475,094)	(88.905.850)	***	0	0		0	0		0	0	(6,475,094)	(88.905.850)	(92,143,397)	24.5866%	32.6024%	(88.905.850)	(28.985.441)	(117.891.291)	28.985.460
12/31/2057	53.2	(6,475,094)	(82,430,756)		0	0		0	0		0	0	(6,475,094)	(82,430,756)	(85,668,303)	24.5866%	32.6024%	(82,430,756)	(26,874,405)	(109,305,161)	26,874,423
12/31/2058	53.2	(6.475.094)	(75.955.682)		0	0		0	0		0	0	(6.475.094)	(75.955.662)	(79.193.209)	24.5866%	32.6024%	(75.955.662)	(24,763,369)	(100,719,031)	24,763,385
12/31/2059	53.2	(6,475,094)	(69,480,568)		0	0		0	0		0	0	(6,475,094)	(69,480,568)	(72,718,115)	24.5866%	32.6024%	(69,480,568)	(22,652,333)	(92,132,901)	22,652,348
12/31/2060	53.2	(6,475,094)	(63,005,474)		. 0	0		0	0		0		(6,475,094)	(63,005,474)	(66,243,021)	24.5866%	32.6024%	(63,005,474)	(20,541,297)	(83,546,771)	20,541,310
12/31/2061	53.2	(6,475,094)	(56,530,380)		0	0		0	0		0	0	(6,475,094)	(56,530,380)	(59,767,927)	24.5866%	32.6024%	(56,530,380)	(18,430,261)	(74,960,641)	18,430,273
12/31/2062	53.2 53.2	(6,475,094)	(50,055,286) (43,580,192)		0	0		0	0		0	0	(6,475,094)	(50,055,286)	(53,292,833)	24.5866%	32.6024%	(50,055,286)	(16,319,225)	(66,374,511)	16,319,236 14,208,198
12/31/2063	53.2	(6,475,094)	(43.580.192)		0	0		0	0		0	0	(6.475.094)	(37,105,098)	(46.817.739)	24.5866%	32.6024%	(37,105,098)	(14,208,189)	(57,788,381) (49,202,250)	14,208,198
12/31/2065	53.2	(6.475,094)	(30,630,004)		0	0		0	0		0	0	(6,475,094)	(30,630,004)	(33,867,551)	24.5866%	32.6024%	(30,630,004)	(9.986.116)	(40.616.120)	9 986 123
12/31/2066	53.2	(6,475,094)	(24, 154, 910)		0	0		0	0		0	0	(6,475,094)	(24,154,910)	(27,392,457)	24.5866%	32.6024%	(24,154,910)	(7,875,080)	(32,029,990)	7.875.086
12/31/2067	53.2	(6,475,094)	(17,679,816)		0	0		0	0		0	0	(6,475,094)	(17,679,816)	(20,917,363)	24.5866%	32.6024%	(17,679,816)	(5,764,044)	(23,443,860)	5,764,048
12/31/2068	53.2	(6.475.094)	(11,204,722)		0	0		0	0		0	0	(6.475.094)	(11,204,722)	(14.442.269)	24.5866%	32.6024%	(11,204,722)	(3.653.008)	(14.857.730)	3,653,011

D Excess deferred income taxes were reported in FERC Acct. 282 through 2018. Accordingly no separate rate base adjustment was reported in Appendix A.

E For the calendar year ended December 31, 2018, the balance is included in in FERC Acct. 282. Accordingly, it is excluded from the separately reported rate base adjustment in Appendix A to avoid being double counted.

PacifiCorp Attachment 18 - [INSERT NAME] NOTE: PacifiCorp will populate the worksheet in accordance v Ej nce with a future rate change

TABLE 1: Summarv of Excess Deferred Income Tax by Account a	nd Protected/Non-Protected Classification				cess Deferred Income	
			ferred Income Tax	Ex	Tax	
		Pre-	Post-			
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
Accum. Deferred Income Tax Asset	190					
Accum. Deferred Income Tax Liability. Accelerated Amortization Property	281					
Accum. Deferred Income Tax Liability. Other Property	282					
Accum. Deferred Income Tax Liability. Other	283					
Subtotal: Accumulated Deferred Income Tax						
Other Regulatory Assets	182					
Other Regulatory Liabilities	254					
Total Excess Deferred Income Tax						
Gross-Up						
Excess Deferred Income Tax Regulatory Liability	254					
TABLE 2: Summary of Excess Deferred Income Tax by Function :	nd Protected/Non-Protected Classification					
Description				Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax					\	В
Other						
Total Excess Deferred Income Tax Before Gross-Up						

- A [Statement as to which account the (excess) / deficient ADIT is recorded and to which account the balance is being amortized.]

 B [Statement as to which method is being used to amortize protected (excess) / deficient ADIT|
 C [Statement of the amortization period for non-rotected (excess) / deficient ADIT|

							TABLE	3: Annual Trackin	ng of (Excess) or Defici	ient ADIT												-
						FERC Transmission	Allocable Excess Defe	erred Income Tax	, (<u>-</u>						Formula Rate Inputs		TABLE 4: INFORMATION ONLY "Gross-up and ADIT are not included in rate base					
						Protect	ed EDIT (RSGM)									ortized			"Gross-up and ADI	T are not included in	rate base	
		Remaining	Tran	smission	Remaining		eneral	Remaining	Inte	ngible	Remaining	Non-Pro	tected EDIT	Annual	(Excess) / D	oficient ADIT						
		Regulatory		l Balance]	Regulatory		Balance]	Regulatory	Ilotial	Balance]	Regulatory		Balance]	Amortization	(Excess) / D	Average	-	Gross-Up	(Excess) / Deficient		Regulatory	ADIT
	Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)*
		Life	Allioit.	Eliu. Balarice	Life	Allioit.	Eliu. Balalice	Life	Allion	Ellu. Balalice	Life	Allioit.	Eliu. Balalice	ATT IB - ADIT	Eliu. Balailce	ATT IB - ADIT	Tax Nate	ractor	ADIT	Giossiop	Asset/(Liability)	Asset / (Liability)
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Attachment 2 - Taxes Other Than Income Worksheet

		Page 262-263,		
Othe	r Taxes	Col (L)	Allocator	Allocated Amount
			Net Plant	
	Plant Related		Allocator	
	Real Property	162,344,531		
	Possessory taxes	507,279		
1	Total Plant Related	162,851,810	29.6008%	48,205,404
		,	Wages & Salary	
	Labor Related	•	Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	9.1865%	0
2	Total Labor Related	· ·	0.100070	· ·
			Net Plant	
	Other Included		Allocator	
	Annual Report	95,880		
	T (100 1 1 1	95,880	29.6008%	28,381
3	Total Other Included	95,000	29.0000%	20,301
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	162,947,690		48,233,785
-	терения и поменения и поме		=	
	Currently Excluded			
	Local Franchise	32,291,808		
	Montana Energy License	268,822		
	Montana Wholesale Energy	192,855		
	Idaho Generation Tax (KWh)	48,874		
	Oregon Department of Energy	1,609,682		
	Wyoming Wind Generation Tax	2,105,610		
	Washington Public Utility Tax	13,887,414		
	Other (Business & Occupation, Nevada Comm. Tax, Use)	53,976		
5	Subtotal Excluded Taxes	50,459,041		
	T. (10) T. (11) 15 (11) 17 (11) 17 (11) 17	242,400,724		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	213,406,731		
	Total Other Taxes			
7	114.14c	213,406,731		
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
	Assessment AFA - Depart from Flooring Departure			
1	Account 454 - Rent from Electric Property Rent from Electric Property - Transmission Related			3,461,106
2	Pole Attachments - Transmission Related			263,843
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related		detail below	1,932,418
5	Miscellaneous General Revenues		detail below	49,787
6	Account 454 subtotal		(Sum Lines 1-5)	6,262,922
b	Account 454 Subtotal		(Sum Lines 1-5)	0,202,322
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	6,406,882
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the	Note 3		0
	load is not included in the divisor	11010		· ·
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	117,883,443
10	Facilities Charges including Interconnection Agreements	Note 2		2,184,428
11	Transmission maintenance revenue	Note 2	Account 456.2	640,484
12	Account 456 subtotal		(Sum Lines 7-11)	127,115,237
	Account 400 Subtotal		(Guill Eilies 7-11)	121,110,201
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 &12)	133,378,159
	Detail for selected items above			
	Miscellaneous General Revenues			
	Rents - General			0
	One Utah Center and North Temple office subleases			327,362
	Parking Rent: Lloyd Center, Portland, Oregon			214,592
	Rents - Common Affiliate - Kern River			0
	Rents - Non-Common			0
	Total Miscellaneous General Revenue			541,954
	Wages & Salary Allocator		<u>_</u>	9.19%
	Total Allocated Miscellaneous General Revenue			49,787
	Distribution Hadoubuild			
	Distribution Underbuild			0
	Third party attachments			0

fixed

555,768

555,768

Notes

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

Common pole location fixed annual revenue credit

Distribution Underbuild - Transmission related

- Note 2 If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3 If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

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

Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes Appendix A input: Line 127 + Line 137 from below 434,413,088 В 100 Basis Point increase in ROE 1.00% **Return Calculation** Notes Reference (Appendix A Line or Source) 117 Debt percent Total Long Term Debt (Notes Q & R) (Line 90 / (Lines 90 + 110 +116)) 48.19% 118 Preferred percent Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 0.01% Common percent Common Stock (Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 51.79% 119 120 Debt Cost Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt (Line 103 / Line 96) 4.68% Preferred Cost Preferred Stock cost = Preferred Dividends / Total Preferred Stock (Line 111 / Line 110) 121 6.75% 122 Common Cost Common Stock (Note H) Fixed plus 100 basis points 10.80% 123 Weighted Cost of Debt Total Long Term Debt (WCLTD) (Line 117 * Line 120) 2.25% 124 Weighted Cost of Preferred Preferred Stock (Line 118 * Line 121) 0.00% 125 Weighted Cost of Common Common Stock (Line 119 * Line 122) 5.59% 126 Rate of Return on Rate Base (ROR) (Sum Lines 123 to 125) 7.85% 127 Investment Return = Rate Base * Rate of Return (Line 52 * Line 126) 374,328,324 **Composite Income Taxes** Income Tax Rates 128 FIT = Federal Income Tax Rate 21.00% 129 SIT = State Income Tax Rate or Composite 4.54% 130 p = percent of federal income tax deductible for state purposes Per state tax code 0.00% T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 24.59% 131 132 CIT = T / (1-T)32.60% 133 1 / (1-T) 132.60% ITC Adjustment (396,407) 134 Amortized Investment Tax Credit Attachment 5 135 ITC Adjust. Allocated to Trans. - Grossed Up (Line 134 * (1 / (1 - Line 131) (525,645) 136 Income Tax Component = CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) = 86.993.004 Grossed up Excess or Deficient ADIT Amortization Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T) (26,382,594) 136b Appendix A (Line 135c) Total Income Taxes 60,084,765 137

PacifiCorp Attachment 5 - Cost Support

Plant in Service Worksheet

	<pre>irvice Worksheet : A Line #s, Descriptions, Notes, Form 1 Page #s and Instruction</pre>	is .				Detail/notes
IIIIGIII	Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	Detainings
- 1	December	204.58b	1 0001000	2020	7,627,712,649	
	January	Monthly Balances		2021	7,636,344,400	
	February	Monthly Balances		2021	7,653,035,468	
	March	Monthly Balances		2021	7,681,811,392	
5	April	Monthly Balances		2021	7,696,316,909	
6	May	Monthly Balances		2021	7,704,181,309	
	June	Monthly Balances		2021	7,736,124,219	
	July	Monthly Balances		2021	7,816,523,703	
	August	Monthly Balances		2021	7,818,883,845	
10	September	Monthly Balances		2021	7,828,967,977	
11	October	Monthly Balances		2021	7,857,978,034	
	November	Monthly Balances		2021	7,883,496,301	
	December	204.58g		2021	7,890,023,096	
			AL			f
14	Transmission Plant In Service	(line 13)	(Note M)	Projection	7,890,023,096	Appendix A input
	Calculation of Distribution Plant In Service	Source		Year	Balance	4
15	December	204.75b		2020	7,647,962,060	-
	January	Monthly Balances		2021	7,668,224,916	
	February	Monthly Balances		2021	7,687,347,498	
	March	Monthly Balances		2021	7,713,581,697	
	April	Monthly Balances		2021	7,736,926,271	
20	May	Monthly Balances		2021	7,767,556,427	
	June	Monthly Balances		2021	7,803,374,232	
	July	Monthly Balances		2021	7,826,859,342	
	August	Monthly Balances		2021	7,843,379,691	
	September	Monthly Balances		2021	7,877,253,457	
25	October	Monthly Balances		2021	7,902,580,938	
26	November	Monthly Balances		2021	7,942,141,589	
	December	204.75g		2021	8.032.285.954	
	Distribution Plant In Service	(line 27)		Projection	8,032,285,954	1
20	Distribution Fiant in Service	(IIIIe 21)		riojection	0,032,203,934	
	Calculation of Intangible Plant In Service	Source		Year	Balance	
	December	204.5b		2020	1,054,374,613	-
30	December	204.5g		2021	1,106,474,798	-
31	Intangible Plant In Service	(line 30)	(Note N)	Projection	1,106,474,798	Appendix A input
	. • • • • • • • • • • • • • • • • • • •	,	, ,	,		''
	Calculation of General Plant In Service	Source		Year	Balance	,[
22	December December	204.99b		2020	1,349,470,354	
						-
33	December	204.99g		2021	1,376,963,716	
34	General Plant In Service	(line 33)	(Note N)	Projection	1,376,963,716	Appendix A input
	Calculation of Production Plant In Service	Source		Year	Balance	,
35	December	204.46b		2020	12,652,732,709	
						· · · · · · · · · · · · · · · · · · ·
36	January	Monthly Balances		2021	12,831,985,426	
	February	Monthly Balances		2021	12,958,160,624	
	March	Monthly Balances		2021	13,167,408,234	
39	April	Monthly Balances		2021	13,243,363,863	
	May	Monthly Balances		2021	13,268,952,879	
	June	Monthly Balances		2021	13,372,875,013	
	July	Monthly Balances		2021	13,407,960,024	
	August	Monthly Balances		2021	13,414,605,549	
44	September	Monthly Balances		2021	13,423,964,195	
	October	Monthly Balances		2021	13,437,334,698	
	November	Monthly Balances		2021	13,451,881,587	
	December	204.46g		2021	13,476,057,172	
						4 · · · · ·
	Production Plant In Service	(line 47)		Projection	13,476,057,172	
	1 Toduction 1 lant in Gervice					
	1 Todaction 1 tank in dervice					
	Troduction Figure 11 Get vice					
48		204.102g			0	-
48	Electric Plant Sold	204.102g			0	
48		204.102g			0	
48 49		204.102g (sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	Projection		- Appendix A input

Accumulated Depreciation Worksheet

achme	nt A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				
	Calculation of Transmission Accumulated Depreciation	Source		Year	Balance
	1 December	Prior year 219.25c		2020	1,942,552,607
	2 January	Monthly Balances		2021	1,951,149,198
	3 February	Monthly Balances		2021	1,959,917,145
	1 March	Monthly Balances		2021	1,972,925,665
	5 April	Monthly Balances		2021	1,983,039,097
	6 May	Monthly Balances		2021	1,993,581,730
	7 June	Monthly Balances		2021	2,001,550,523
	3 July	Monthly Balances		2021	2,009,099,475
	August	Monthly Balances		2021	2,018,779,138
) September	Monthly Balances		2021	2,028,675,490
61	1 October	Monthly Balances		2021	2,038,288,372
	2 November	Monthly Balances		2021	2,049,121,683
	B December	219.25c		2021	2,045,200,003
25 64	Transmission Accumulated Depreciation	(line 63)	(Note M)	Projection	2,045,200,003
	Calculation of Distribution Accumulated Depreciation	Source		Year	Balance

1 ,	25	December	Prior year 219.26c		2020	3,027,035,454
						3,027,035,454
		January	Monthly Balances		2021	
		February	Monthly Balances		2021	3,046,017,234
		March	Monthly Balances		2021	3,061,257,736
		April	Monthly Balances		2021	3,071,234,009
		May	Monthly Balances		2021	3,082,425,026
		June	Monthly Balances		2021	3,093,005,070
		July	Monthly Balances		2021	3,102,740,969
7	73	August	Monthly Balances		2021	3,112,233,506
7	74	September	Monthly Balances		2021	3,122,905,413
7	75	October	Monthly Balances		2021	3,130,159,324
		November	Monthly Balances		2021	3,143,992,515
		December	219.26c		2021	3.143.599.734
		Distribution Accumulated Depreciation	(line 77)		Projection	3,143,599,734
1 '			/		1 10,000.011	0,110,000,104
		Calculation of Intangible Accumulated Depreciation	Source		Year	Balance
1 - 7		December -	Prior year 200.21c		2020	689,402,579
		December	200.21c		2021	725,504,660
8 1	81	Accumulated Intangible Depreciation	(line 80)	(Note N)	Projection	725,504,660
0 0	01 .	Accumulated intangible Depreciation	(iii le 60)	(INOTE IN)	Frojection	725,504,660
		Calculation of General Accumulated Depreciation	Source		Year	Balance
,		December	Prior year 219.28c		2020	508,181,970
		December	219.28c		2020	519.932.106
				(N.L. J. NI)		
26 8	84	Accumulated General Depreciation	(line 83)	(Note N)	Projection	519,932,106
		Calculation of Production Accumulated Depreciation	Source		Year	Balance
		December	Prior year 219.20 through 219.24		2020	4,462,427,281
		January	Monthly Balances		2021	4,508,899,821
		February	Monthly Balances		2021	4,551,671,894
		March	Monthly Balances		2021	4,556,216,951
		April	Monthly Balances		2021	4,611,484,440
		May	Monthly Balances		2021	4,652,334,003
		June	Monthly Balances		2021	4,697,939,131
ξ	92	July	Monthly Balances		2021	4,746,552,034
		August	Monthly Balances		2021	4,793,394,200
		September	Monthly Balances		2021	4,836,036,987
		October	Monthly Balances		2021	4,864,952,174
		November	Monthly Balances		2021	4,916,607,099
		December	219.20 through 219.24		2021	4.965.743.651
		Production Accumulated Depreciation	(line 97)		Projection	4,965,743,651
1 3	00	i roduction accumulated Depleciation	(mic or)		i rojection	4,303,743,031
7 0	99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	Projection	10,674,475,493
/ s	00	Accumulated Depreciation (Total Electric Fidfit)	(3011 11105 04, 70, 04, 0, 30)	(INOTE INI)	riojection	10,014,415,493
1 .		Total Assumulated Danasistics	(a.m. lines 64 70 04 04 8 00)		Desiration	44 200 000 452
12	.00	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		Projection	11,399,980,152

Materials & Supplies

materials & Supplies				
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
Undistributed Stores Expense		Prior Year	227.16c	0
		Current Year	227.16c	0
39	(Note N)	Appendix A input	Projection	0 current end-of-year balance
	, ,		•	· · · · · · · · · · · · · · · · · · ·
Construction Materials & Supplies		Prior Year	227.5c	176,943,869
		Current Year	227.5c	203,514,526
42	(Note N)	Appendix A input	Projection	203,514,526 current end-of-year balance
	, ,		•	· · ·
Transmission Materials & Supplies		Prior Year	227.8c	1,231,929
		Current Year	227.8c	815,425
45	(Note N)	Appendix A input	Projection	815,425 current end-of-year balance
	(,	-1, , , ,

ITC Adjustment

11 O Adjustinent					
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission related portion	Appendix A input	Details
Amortized Investment Tax Credit			Net Plant Allocator		
133 Utility Investment Tax Credit Adj Net (411.4)	114.19c	(1,339,178)	29.60%	(396,407)	
Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base					
	Current beg of year balance 266 footnotes	30,492			
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current end of year balance 266 footnotes Average	24,871 27,682	29.60%	8,194	(enter negative in Appendix A)
, , , , , ,	· ·				, ,

Transmission / Non-transmission Cost Support

			Form No. 1	Transmission		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Amount	Related	Non-transmission Relate	ed Details
Land Held for Future Use						
	Prior Year	214.47d	23,912,440	1,679,914	22,232,526	Detail for transmission-related value on Attachment 12
	Current Year	214.47d	14,811,003	1,517,970	13,293,033	Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A input	Projection		1,517,970		current end-of-year balance
					_	

Adjustments to A & G Expens

	ints to A & G Expense A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
HUIX /	A Line #s, Descriptions, Notes, Form No. 1 Page #s and instructions	*			Aujusteu Totai	Details
Excl	luded Membership Dues Expense					
	adda Montooralip Bado Experito					
	FERC Form No. 1 page 335		Total	Included	Excluded	
	Page 335, Line 1 (Industry Association Dues)					
	American Clean Power	component of 335 Ln 1b	212.500		212.500	
	Edison Electric Institute	component of 335 Ln 1b	1,003,264	1.003.264	212,500	
	Intermountain Electrical Association	component of 335 Ln 1b	9,500	1,000,201	9.500	
	North American Transmission Forum	component of 335 Ln 1b	95,738	95,738	0,000	
	Northwest Public Power Association	component of 335 Ln 1b	1.810	55,755	1.810	
	Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	79,486		79.486	
	Rocky Mountain Electrical League	component of 335 Ln 1b	18.000		18.000	
	The National Hydropower Association, Inc.	component of 335 Ln 1b	71,832		71.832	
	UMS Group	component of 335 Ln 1b	42,000		42.000	
	Western Energy Supply Transmission Associates	component of 335 Ln 1b	43,379		43.379	
	37 117	Page 335, Line 1 Subtotal	1,577,509			
	Page 335, Lines 7 - 28 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
	Lines 7 - 28	Page 335, Lines 7-28	251,609		251.609	
	Other (Individually less than \$5,000)	Page 335, Line 29	112,877		112.877	
					**	
	Directors' Fees - Regional Advisory Board	Page 335, Line 36	18,000		18,000	
	Rating Agency and Trustee Fees	Page 335, Lines 31-35	560,121	560,121		
3	Total	(Note C)	Appendix A Input		860,993	
PBC				157	4 704 400	
	Authorized filed PBOP expense		Annual Update Information Attachment 17 total	nai Filing	1,701,106	
3	Actual PBOP expense			Designation	1,701,106	Authorized Filled Common prince Actual Common
	Actual PBOP Expense Adjustment		Appendix A Input	Projection	0 .	Authorized Filled Expense minus Actual Expense
Pror	perty Insurance					
1.10	Property Insurance Account 924		320 185b		4.207.600	
	1 reporty medianes / seedulit 324	(Note F)	Appendix A Input		4,207,600	
		(1000.)	Appendix A liiput		-,207,000	

Regulatory Expense Related to Transmission Cost Support

		Form No. 1	Related			
endix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instruction		Amount	Appendix A input	Non-transmission Related D	Details	
Directly Assigned A&G						
,						
cific Transmission related Regulatory Expenses						
Federal Energy Regulatory Commission:						
Annual Fee	350.19d	2.587.098	2,587,098			
Annual Fee - hydro	350.20d	3,408,208		3,408,208		
Transmission Rate Case	350.21d	329,045				
Other Regulatory	350.22d	1,769,419	483,502	1,285,917		
Total	sum	8,093,769	3,399,644	4,694,125		

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Safety Related Appendix A Input	Non-safety Related Details	
Directly Assigned A&G 68 General Advertising Exp Account 930.1 - Safety-related Advertising	320.191b	8,074	0	8,074 Based on FERC 930.1 download	

Education and Out Reach Cost Support

			Education &			
			Outreach Appendix			
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			A Input	Other	Details	
Directly Assigned A&G						
71 General Advertising Exp Account 930.1 - Education and Outreach	320.191b	8,074	0	8,0	.074 Based on FERC 930.1 download	

Multistate worksheet

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

Adjustments to Transmission O&M

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related Appendix A input	Details
53	Transmission O&M	320.112b	232,301,840	(139,972)	232,161,86	8
	Adjustment for Ancillary Services Accounts 561-561.5					
	(561) Load Dispatching	320.84b	0			
	(561.1) Load Dispatch-Reliability	320.85b	0			
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647			
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0			
	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544			
	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711			
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,309,902	0	10,309,90	Adjustment for Ancillary Services Accounts 561-561.5
						<u> </u>
55	Less: Account 565	320.96b	159,058,497	0	159,058,49	7

Facility Credits under Section 30.9 of the OATT

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount Description & Documentation
Net Revenue Requirement	
166 Facility Credits under Section 30.9 of the OATT	Appendix A Input
168 Interest on Network Upgrade Facilities	4,690,561 Appendix A Input

Other adjustments to rate base

Other adjustments to rate base						
ndix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount				
Network Upgrade Balance						
1		Prior Year	Enter negative	(147,761,488)		
1		Current Year	Enter negative	(147,966,140)		
50 Network Upgrade Balance	(Note N)	Appendix A input	Projection	(147,966,140) current end-of-year balance		
(

Depreciation Expense

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
Tes	ansmission Plant			
		(Note H)	336.7b	134.616,361
	Depreciation expense (403)			134,616,361
	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	134,616,361 Appendix A Input
Ge	neral Plant			
	Depreciation expense (403)	(Note H)	336.10b	47,034,116
	Amortization of limited term electric plant (404)	(Note H)	336.10d	591,957
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	47,626,073 Appendix A Input
Int	angible plant			
	Amortization of limited term electric plant (404)	(Note H)	336.1d	58,013,199
	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	58,013,199 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

E000 Ito	to regulated y Proof Patriot liketion of Proof at the Pro									
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount								
	Please refer to the 'Material Changes Summary' filed with 2018 annual update for a discussion of the items previously included in this section.									
61	Total	sum	Appendix A Input							

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

Instruc	tion Summa	ary											
Step	Month	Year	Action										
1	April	Year 2	TO populates the formula w	0 populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010)									
2	April	Year 2	TO estimates all transmission	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 Add	dds weighted Cap Adds to plant in service in Formula									
4	May	Year 2	Post results of Step 3	results of Step 3									
5	June	Year 2	Results of Step 3 go into eff	tesuits 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 wi	th Year 2 data from FERC Form I	lo. 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 Mortifa expected to be in service in Year 3 (e.g., 2012)												
Works													
Step	Month	Year	Action										
1	April	Year 2		th Year 1 data from FERC Form I Rev Req based on Year 1 data	No. 1 data for Year 1 (e.g., 2010	,	et this number (without in	puts in lines 16 or 34 of Ap	pendix A)				
2	April	Year 2 Plant In Service	TO estimates all transmission	n Cap Adds and CWIP for Year 2	weighted based on Months ex	pected to be in service in Yo	ear 2 (e.g., 2011) in projec	ction and populates for actu	als as inputs to Attachment	7 (but not Appendix A) for t	rue up.		
	[(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)		
		Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions		
		Other Transmission PIS		Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway		
		(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H		

	Plant In Service										CWIP
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions
	Other Transmission PIS		Energy Gateway	Transmission CWIP							
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)
CWIP Balance Dec (prior year)			-			-			-		
Jan	3,857,100.79	-	(122,179)		(116,258)	-	-	-	-	(238,437)	-
Feb	21,152,035				(42,797)					(42,797)	
Mar	2,840,790		-		350,896	-	-			350,896	-
Apr	36,544,752	-			10,000	-	-	-	-	10,000	-
May	21,825,900	-			10,000	-	-	-	-	10,000	-
Jun	17,900,319	-			10,000	-	-		-	10,000	-
Jul	11,521,993									-	-
Aug	8,124,223									-	-
Sep	13,066,408									-	-
Oct	39,718,606									-	-
Nov	49,764,396									-	-
Dec	37,653,991									-	-
Total	263,970,513		(122,179)		221,841	-	-			99,662	

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

Step 3	Month April	Year Year 2	Action TO adds weighted Cap Adds to plant in service in Formula S -	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
4	May	Year 2	Post results of Step 3 S -	Mast an Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)	
6	April	Year 3	TO populates the formula with Year 2 data from FERC From No. 1 for Year 2 (e.g., 2011) 8 Rev Req based on Prior Year data	Mast run Appendix A to get this number (without imputs in lines 16 or 34 of Appendix A)
7	April	Year 3	Reconciliation - actual data S - 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

(M)	(N)	(O)	(P)	(Q)	(R)	(S)
Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWIP	Transmission CWIP	Input/Tota
Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(O / 13)	
46,285,209	(2,861,245)	3,560,400.73	(220,096)			
232,672,384	(470,762)	17,897,876	(36,212)	-		
28,407,901	3,508,958	2,185,223	269,920			
328,902,767	90,000	25,300,213	6,923			
174,607,200	80,000	13,431,323	6,154	-	-	
125,302,236	70,000	9,638,634	5,385	-	-	
69,131,956	-	5,317,843	-	-	-	
40,621,116	-	3,124,701	-	-	-	
52,265,630	-	4,020,433	-	-	-	
119,155,817		9,165,832				
99,528,792		7,656,061				
37,653,991	-	2,896,461				
1,354,535,000	416,952	104,195,000	32,073			

Estimated Life		58
Estimated Depreciation	n for Attachment 7	
Jan	11.5	(3,940)
Feb	10.5	(646)
Mar	9.5	4,790
Apr	8.5	122
May	7.5	108
Jun	6.5	93

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

May 7.5 101
May 7.5 101
Aul 6.5 95
Aug 4.5 - Sep 3.5 - Oct 2.5 - Nov 1.5 - Total Estimated Depreciation for Attachment 7 527

PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

								-									
Line																	
1	New Plant Carrying C	harge															
2	Flored Observe Bots	(FOD) 14 4 O-		of Construction (CIAC)													
2	Fixed Charge Rate	Formula Line	ntributions in Aid	or Construction (CIAC)													
3	A	157	,	Net Plant Carrying Charge without	Depreciation					9.0713%							
4	В	164		Net Plant Carrying Charge per 100		epreciation				9.6219%							
5	C			Line B less Line A						0.5506%							
6	FCR if CIAC																
7	D	158	1	Net Plant Carrying Charge without	Depreciation, Return, nor In	come Taxes				2.3197%							
	The FCR resulting fro																
				ange based on cost data for subse	quent years												
	In the True-up, the ac Columns and rows m																
	Coldinina and lowa in	lay be added to		Transmission CWIP	Transn	ission PIS Actuals		Tran	smission PIS Projecti	ion				1			
8 Useful life of the project	Life			Transmission of the	58.00	iooion i io rictuuio		58.00	Simboloni to i Tojeca	011							
o oscial me of the project	Liio				00.00			55.55									
"Yes" if the customer has paid a lumpsum																	
payment in the amount of the investment on																	
9 line 29, Otherwise "No"	CIAC	(Yes or No)	No		No			No									
10 Input the allowed increase in ROE	Increased ROE (basis po	ints)	0		50			50						ĺ			
From line 3 above if "No" on line 13 and from								1						1			
11 line 7 above if "Yes" on line 13	9.8% ROE		9.0713%		9.0713%			9.0713%			9.0713%			ĺ			
12 Line 14 plus (line 5 times line 13)/100	FCR for This Project		9.0713%		9.3466%			9.3466%			9.0713%			ĺ			
13 Month Net Plant or CWIP Balance 14 Actual or estimated depreciation expense	Investment Annual Depreciation Exp		-		1,922,132,004 33.140.207			31,810 527	-					ĺ			
14 Actual or estimated depreciation expense	Annual Depreciation Exp	ense	-		33,140,207			521			-						
			13 Month Net					13 Month Net			13 Month Net						Transmission Incentive
			Plant or CWIP		13 Month Net Plant or			Plant or CWIP			Plant or CWIP						Credit
		Invest Yr	Balance	Depreciation Revenue	CWIP Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Total	Incentive Charged		(incentive minus without)
15	W 9.8 % ROE	2010	-		287,225,425	4,836,783	30,891,950	-		-	-		-	\$ 30,891,950		\$ 30,891,950	
16 17	W Increased ROE W 9.8 % ROE	2010 2011	-		287,225,425 784,113,653	4,836,783 13,727,954	31,682,699 84,857,494	-			-		-	\$ 31,682,699 \$ 84,857,494	\$ 31,682,699	\$ 84,857,494	\$ 790,749
18	W Increased ROE	2011			784,113,653	13,727,954	87,016,207	-			-			\$ 87,016,207	\$ 87,016,207	\$ 04,037,434	\$ 2,158,713
19	W 9.8 % ROE	2012			785.864.997	13,960,855	85.249.265	-			-			\$ 85,249,265	07,010,207	\$ 85,249,265	\$ 2,130,713
20	W Increased ROE	2012			785.864.997	13.960,855	87.412.800			-			-	\$ 87.412.800	\$ 87.412.800	9 00,240,200	\$ 2,163,535
21	W 9.8 % ROE	2013	_		1,039,140,449	18,682,869	112,946,732	-	-	-	_	-	-	\$ 112,946,732	07,412,000	\$ 112,946,732	2,100,000
22	W Increased ROE	2013			1,039,140,449	18,682,869	115,807,550				-			\$ 115,807,550	\$ 115,807,550		\$ 2,860,818
23	W 9.8 % ROE	2014	-		1,164,054,968	21,135,829	126,731,101	-	-	-	-	-	-	\$ 126,731,101		\$ 126,731,101	
24	W Increased ROE	2014	-		1,164,054,968	21,135,829	129,935,816	-		-	-		-	\$ 129,935,816	\$ 129,935,816		\$ 3,204,715
25	W 9.8 % ROE	2015	-		1,350,166,903	24,782,100	147,260,200	-	-	-	-	-	-	\$ 147,260,200		\$ 147,260,200	
26	W Increased ROE	2015	-		1,350,166,903	24,782,100	150,977,293	-	-	-	-	-	-	\$ 150,977,293	\$ 150,977,293		\$ 3,717,093
27	W 9.8 % ROE	2016	-		1,463,059,094	29,386,385	162,105,309	-	-	-	-	-	-	\$ 162,105,309		\$ 162,105,309	
28	W Increased ROE	2016 2017	-		1,463,059,094 1,439,903,455	29,386,385 29,467,919	166,133,201 160,086,319	-		-	-		-	\$ 166,133,201 \$ 160,086,319	\$ 166,133,201		\$ 4,027,892
29 30	W 9.8 % ROE W Increased ROE	2017	-		1,439,903,455	29,467,919	164,050,462	-	-		-		-	\$ 160,086,319 \$ 164,050,462	\$ 164,050,462	\$ 160,086,319	\$ 3,964,143
31	W 9.8 % ROE	2017			1,413,360,220	27,214,371	155.424.945			-	-		-	\$ 155.424.945		\$ 155,424,945	3,304,143
32	W Increased ROE	2018	_		1,413,360,220	27,214,371	159,316,014	-	_	_	_	_	-	\$ 159,316,014	\$ 159,316,014	100,121,010	\$ 3,891,068
33	W 9.8 % ROE	2019	_		1,386,203,297	27,215,321	152,962,402	-	-	-	_	-	_	\$ 152,962,402		\$ 152,962,402	* -,,
34	W Increased ROE	2019	-		1,386,203,297	27,215,321	156,778,705	-	-	-	-	-	-	\$ 156,778,705	\$ 156,778,705		\$ 3,816,303
35	W 9.8 % ROE	2020	-		1,471,003,295	28,854,427	162,293,996	-	-	-	-	-	-	\$ 162,293,996		\$ 162,293,996	
36	W Increased ROE	2020	-		1,471,003,295	28,854,427	166,343,759	-	-	-	-	-	-	\$ 166,343,759	\$ 166,343,759		\$ 4,049,763
37	W 9.8 % ROE	2021	-		1,965,162,841	38,264,499	216,530,913	-	-	-	-	-	-	\$ 216,530,913		\$ 216,530,913	
38	W Increased ROE	2021	-		1,965,162,841	38,264,499	221,941,127		-		-	-	-	\$ 221,941,127	\$ 221,941,127		\$ 5,410,215
39	W 9.8 % ROE	2022	-		1,922,132,004	38,176,479	212,539,423	31,810 31.810	527	3,413 3,501	-	-	-	\$ 212,542,836		\$ 212,542,836	
40	W Increased ROE	2022	-		1,922,132,004	38,176,479	217,831,171	31,810	527		-	-	-	\$ 217,834,672	\$ 217,834,672		\$ 5,291,836
41 42	W 9.8 % ROE W Increased ROE	2023 2023	-		•	-		-	-	-	-	-	-	\$ - \$ -	e	5 -	s -
42	W 9.8 % ROE	2023		-				-		-	-		-	s -	•	s -	•
44	W Increased ROE	2024	1			-			-	-		-		s -	s -	•	s .
45	W 9.8 % ROE	2024	1			-			-	-		-		\$ -	-	s -	*
46	W Increased ROE	2025	-						-	-		-		\$ -	s -	-	\$ -
47	W 9.8 % ROE	2026	-		-	-		-	-	-	-	-	-	\$ -	1	\$ -	
48	W Increased ROE	2026	-		-	-		-	-	-	-	-		\$ -	\$ -		\$ -
49	W 9.8 % ROE	2027	-		-		-	-	-	-	-	-	-	\$ -		\$ -	
50	W Increased ROE	2027	-		-	-		-	-	-	-	-	-	\$ -	\$ -		\$ -
51	W 9.8 % ROE	2028	-		-	-	-	-	-	-	-	-	-	\$ -		\$ -	
52	W Increased ROE	2028	-		-	-		-	-	-	-	-	-	\$ -	\$ -		\$ -
53	W 9.8 % ROE	2029	-		-	-		I -	-	-	-	-	-	\$ -		\$ -	I. I
54 55	W Increased ROE	2029	-		-	-		-	-		-	-	-	\$ -	-	s -	• -
56						-		1 .	-			-			s -		s -

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2021

New		Oregon		Washington	ı	California		Utah		Wyoming		AZ, CO, MT,	NM	ldaho		Company
Row	v 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	1 350.2 Land Rights 2 352 Structures and Improvements 3 353 Station Equipment 4 354 Towers and Fixtures 5 55 Poles and Fixtures 6 356 Overhead Conductors and Devices 7 357 Underground Conductors and Devices 8 358 Underground Conductors and Devices 9 359 Roads & Trails 0 Unclassified Transmission															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21% 1.73%
11 12 13 14 15 16 17 18 19 20 21	1 398 Miscellaneous Equipment	738 94,778,743 23,769,198	2.07%	13,817,417	2.50% 2.06% 3.31%	4,222,101	0.00% 1.99% 5.48%	85,283 101,612,009 16,874,058	2.05% 2.55% 4.97%	16,220,165	1.87% 2.28% 5.56%	331,004		13,828,483	1.70% 1.84% 4.61%	5.00% 20.00% 12.50% 4.00% 4.17% 5.00% 4.30% 9.09% 5.00%
23 24 25																4.96% 5.71% 3.55%

- 1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 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.
- T 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 2021 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
- 14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned categories/FERC Accounts have been combined into their main accounts due to immateriality.
- 15 New FERC Sub-account 391.3 (Office Furniture and Equipment Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp Attachment 9a - Load Divisor for Projection

								ATT (Deel III	National Consis	a) Accessors of	current year and or	er han anne									
Column		61	62	- 63	64	f5	66	VI. 1 (Fall III *	RR RR	E) - Privat age ut	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	-
Couliii			12	13	- 14	10	10	- 1/	10	13	110		112	113	114	110	110		110	113	- '-
				RPA Clarke	BPA: Benton	BPA Oregon		BPA Airport			Calpine Energy					Avanorid		BPA South	BPA Idaho		
Customer	PacifiCorp	BPA Yakama	BPA Gazlev	PUD	REA	Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Rasin Flectric	Risck Hills	USBR	WAPA	Renewables II C	Exelon	East Idaho	Falls	NTUA	
	NFS.			NEO	NEO.	NEO	NFO	NEO	NFO.	NFO	NFO.	NEO NEO	NFO	NEO	NEO	NFO	NEO	NFO	NEO.		
Class	NFS	NFO	NFO																	NFO	Total NFO
RS/SA		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 894	
Jan	8,265	6.31	3.28	29.12	1.26	0.10	0.12	0.18	0.01	20.42	14.84	10.41	47.60	0.01	0.01	33.12	1.01	289.64	106.53	2.61	567
Feb	8.256	6.84	3.32	31.53	1.26	0.37	0.08	0.13	0.01	19.82	14.77	11.06	50.47	0.01	0.01	33.09	1.09	281.32	110.93	2.47	569
March	7,808	6.24	3.31	28.40	1.23	0.16	0.01		0.01	21.08	14.31	10.22	46.98	0.01	0.01	32.96	1.03	268.88	101.28	2.33	538
April	7,063	5.58	3.07	22.52	0.98	0.20		0.02	0.01	18.62	13.89	8.79	40.47	0.28	0.33	32.91	1.03	194.49	54.45	1.90	400
May	8,102	4.71	3.06	13.84	0.28	0.21			1.23	12.48	16.06	8.15	35.08	0.53	2.77	33.11	0.98	134.16	76.45	1.94	345
Jun	9.629	4.83	3.63	17.25	0.38	0.13		0.01	1.72	14.51	17.72	9.83	47.17	0.56	3.28	33.48	1.27	175.57	94.95	2.17	428
Jul	10,557	5.33	3.62	16.06	0.40	0.13		0.00	1.43	14.37	17.11	10.87	55.35	0.63	3.19	33.50	1.22	188.56	110.61	2.67	465
Aug	10,438	5.93	3.64	18.43	0.38	0.17			1.39	15.61	18.00	10.91	55.27	0.62	3.02	33.48	1.09	165.80	105.60	2.56	442
Sept	9,600	5.28	3.52	14.76	0.31	0.13		0.05	1.02	13.80	17.19	10.37	48.46	0.55	2.81	33.31	1.18	140.43	98.87	2.37	394
Oct	7.788	6.05	3.15	25.91	0.97	0.25	0.04		0.61	18.48	14.03	10.12	42.89	0.10	0.01	33.38	0.99	253.04	87.95	2.24	500
Nov	7,813	4.84	3.21	24.35	0.95	0.17	0.17	0.10	0.01	15.18	14.21	9.55	39.96	0.01	0.01	33.18	0.91	229.21	85.94	1.50	463
Dec	8,494	4.76	3.14	28.23	0.80	0.19	0.18	0.15	0.01	17.55	13.12	10.65	46.65	0.01	0.01	33.15	1.01	312.08	97.45	2.64	572
Total	103,811	67	40	270	9	2	1	- 1	7	202	185	121	556	3	15	399	13	2,633	1,131	27	5,683
Ava 12CP	8.651	6	3	23	1	0	0	0	- 1	17	15	10	46	0	- 1	33	1	219	94	2	474

			ther Service		
j	j5	j4	j3	j2	j1
		Western Area			
		Power			
		Administration	Deseret	UMPA	UAMPS
Total OS		OS	os	OS	OS
ı		RS 262/263	RS 280	RS 637	RS 297
90		321	115	59	405
87		313	93	61	405
78		322	73	42	349
75		242	106	41	365
1,02		302	121	63	542
1.24		315	148	111	674
1,45		330	162	153	810
1,50		312	205	152	832
1,36		295	175	139	758
81		287	111	45	375
86		296	108	51	413
92		301	107	54	459
12,52		3,637	1,524	973	6,386
1.04		303	127	81	532

														OATT (Part II Lo	ng-Term Firm I	oint-to-Point Trans	mission Service) - Projection													
Column	g1	92	g3	94	g5	g6	97	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g28	g29	g30	g
Customer	PacifiCorp	Black Hills,	BPA	RPA	Idaho Power	Avenorid	Thermo No.	Powerex	Provens	Powerex	Prosesses	NextFra	State of SD	Sacramento Muncipal Utility District	Salt River	Clatskanie People's Utility District	Evergreen Biopower,	Garrett Solar	Airport Solar, LLC	EWER	Falls Creek	Inmes	Powerex	Powerex	Powerex	Powerex	Powerey	Powerey	Powerex	City of Roseville	
Class RS / SA	LTP Various	LTP SA 67	LTP SA 179	LTP SA 656	LTP SA 212	LTP SA 895	LTP SA 568	LTP SA 169	LTP SA 1016	LTP SA 1017	LTP SA 1040	LTP SA 733	LTP SA 779	LTP SA 863	LTP SA 809	LTP SA 899/ SA 901	LTP SA 874	LTP SA 966	LTP SA 965	LTP SA 606	LTP SA 868		LTP SA 700	LTP SA 701	LTP SA 702	LTP SA 748	LTP SA 749	LTP SA 995	LTP SA 996	LTP SA 881	Total LTP
Jan	1.921	50		56		30	- 11	80	100	100		99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3.458
Feb March	1,921 1,921	50		56		30	- 11	80	100	100		99	- 1	19	25 25	15	10	10	50 50	25 25	5	96 98	100	100	100	50 50	150	100	100 100	50	3,458 3,458
April	1,921	50		56		30	- 11	80	100	100		99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
Mav	1.921 2.016	50		56		30	- 11	80	100	100	100 100	99	4	19	25	15	10	10	50	25	5	102	100	100	100	50	150	100	100 100	50	3,562 3,690
Jul	2,016	50		56	50	30	- 11	80	100	100	100	80	- 4	19	25	15	10	10	48	25 25	1	106	100	100	100	50	150	100	100	50	3,686
Aug	2,016	50		56	50	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	1	106	100	100	100	50	150	100	100	50	3,686
Sept Oct	2.016 2.016	50 50	- 1	56 56	50 50	30	11	80 80	100	100 100	100 100	80	4	19	25 25	15	10	10	48	25 25	3	106	100 100	100 100	100 100	50 50	150	100	100 100	50 50	3.688 3.690
Nov	1,855	50		56		30	- 11	80	100	100	100	99	- 4	19	25	15	10	10	48	25	5	99	100	100	100	50	150	100	100	50	3,491
Dec	1,855	50		56		30	11	80	100	100	100	99	4	19	25	15	10	10	48	25		99	100	100	100	50	150	100	100	50	3,491
Total	23,395	600	-	672	250	360	132	960	1,200	1,200	800	1,093	48	228	300	180	120	120	586	300	50	1,222	1,200	1,200	1,200	600	1,800	1,200	1,200	600 50	42,816 3,568
Aug 12CP	1,950	50	_	36	21	30	- 11	80	100	100	67	91	4	19	25	15	10	10	49	25	- 4	102	100	100	100	50	150	100	100	50	3,568

				Divisor
Total Network & OS	1% growth	Behind-the Meter	Total Network Load	Network + OS + LTP
9,731	9,831	249	10.080	13.538
9,697	9,796	204	10,000	13,458
9,132	9,225	204	9,429	12,887
8,217	8,301	207	8,508	11,966
9,476	9,572	184	9.756	13.318
11,306	11,421	179	11,600	15,290
12,477	12,603	146	12,749	16,435
12,381	12,506	143	12,649	16,335
11,362	11,477	189	11.666	15.354
9,106	9,199	190	9,389	13,079
9,145	9,238	230	9,468	12,959
9,986	10,089	229	10,318	13,809
122,015	123,258	2,353	125,611	168,427
10,168	10,272	196	10,468	14,036

PacifiCorp
Attachment 9a1 - Load (Current Year)
2021

											OAT	T (Part III - N	etwork Service)											$\overline{}$
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East		3 Phases Renewables Inc.	NTUA	Total
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO
RS / SA	Day	Time	_	SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	
Jan	26	18:00	8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91	-	2.55	557
Feb	18	19:00	7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11	-	2.44	548
March	1	8:00	7,547	5.55	3.18	26.03	1.05	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24	-	2.41	542
April	12	8:00	7,098	5.88	3.23	25.72	0.91	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15	-	1.88	394
May	31	18:00	8,244	4.73	3.24	15.73	0.46	0.46	-	-	1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80	-	1.90	357
Jun	28	17:00	10,755	6.06	4.15	23.38	0.38	-	-	-	1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21	-	2.35	475
Jul	6	17:00	10,861	5.35	3.71	16.13	0.40	0.39	-	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66	-	2.73	484
Aug	12	17:00	10,546	6.35	3.73	22.08	0.39	0.16	-	-	1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85	-	2.55	450
Sept	9	17:00	9,459	5.51	3.23	13.99	0.29	0.38	-	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85	-	2.53	383
Oct	12	9:00	7,314	5.85	2.93	24.60	0.73	-	-	-	0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08	-	1.95	422
Nov	22	18:00	7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73	-	-	422
Dec	28	18:00	8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74	-	2.65	618
Total			104,380	66	40	280	9	3	1	1	7	200	197	121	544	4	16	413	17	2,578	1,129		26	5,651

					Other	r Service		
Column			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
Jan	26	18:00	427	56	107	305		896
Feb	18	19:00	400	58	109	278		845
March	1	8:00	379	43	95	340		857
April	12	8:00	414	76	141	213		843
May	31	18:00	548	56	109	302		1,015
Jun	28	17:00	731	126	166	317		1,340
Jul	6	17:00	870	156	190	323		1,539
Aug	12	17:00	834	147	227	303		1,511
Sept	9	17:00	772	137	155	298		1,362
Oct	12	9:00	375	50	137	227		789
Nov	22	18:00	399	59	129	291		877
Dec	28	18:00	461	53	115	294		924
Total			6,611	1,017	1,679	3,491		12,798

PacifiCorp Attachment 9a2 - Load (One Year Prior)

2020

													OATT (Part III - Networl	Service)									
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20 f21	f
										BPA Airport			Calpine Energy					Avangrid		BPA South East	BPA Idaho	3 Phases		
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	Falls	Renewables Inc.	NTUA	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO		Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	4
Jan	15	8:00	8,327	7.45	3.27	29.21	1.36		0.17	0.18	-	21.07	13.99	10.68	51.49	0.01	0.01	33.01	1.16	264.46	96.86	0.25	2.63	537
Feb	4	8:00	8,221	7.17	3.44	31.20	1.26	-	0.05	0.12	-	21.17	13.83	10.72	47.51	0.01	0.01	32.75	1.06	301.29		0.24	2.56	580
March	2	8:00	7,658	5.82	3.51	23.99	1.12	-	-	-	-	19.87	13.87	10.36	42.81	0.01	0.01	32.54	1.09	250.10	104.96	0.24	2.23	513
April	2	9:00	6,924	5.16	2.79	22.71	0.93	0.05	-	0.04	-	20.18	13.59	9.00	43.58	0.25	0.01	32.98	1.05	200.66	66.27	0.19	1.95	421
May	29	17:00	8,750	4.39	3.00	14.25	0.37	0.17	-	-	-	11.75	16.67	7.51	36.39	0.55	3.26	32.76	1.09	131.14		0.26	2.13	352
Jun	23	18:00	9,451	4.16	3.42	17.10	0.34	0.40	-	0.01	-	15.94	17.63	9.94	47.72	0.54	3.41	33.35	1.25	160.85	84.38	0.30	2.22	403
Jul	30	17:00	10,476	5.13	3.74	18.12	0.40	-	-	-	-	15.55	16.54	9.66	53.21	0.68	3.14	33.78	1.21	172.73	105.52	0.35	2.68	442
Aug	17	16:00	10,546	5.60	3.57	17.11	0.37	0.36	-	-	-	15.59	16.33	10.76	61.16	0.62	3.14	33.38	1.12	161.70	110.05	0.31	2.69	444
Sept	3	17:00	9,618	4.97	3.61	17.26	0.34	-	-	-	-	13.54	16.12	9.41	45.99	0.61	3.06	33.96	1.20	137.35	99.93	0.29	2.48	390
Oct	26	9:00	7,776	5.72	3.03	26.55	0.92	0.38	-	-	0.59	20.08	11.97	9.76	48.69	0.01	0.01	34.27	0.93	272.78	82.87	0.21	2.27	521
Nov	30	19:00	7,685	4.94	3.00	25.05	0.92	-	0.16	0.10	0.01	16.41	12.39	9.23	39.98	0.01	0.00	34.22	0.81	242.69	94.60	0.17	2.35	487
Dec	29	18:00	8,274	4.40	3.02	28.06		0.57	0.18	0.10	0.01	17.42	11.06	10.51	45.74	0.01	0.01	33.72	1.08	326.59	101.98	0.21	2.62	587
Total			103,708	64.9	39.4	270.6	8.3	1.9	0.6	0.6	0.6	208.6	174.0	117.5	564.3	3.3	16.1	400.7	13.0	2,622.3	1,138.8	3.0	28.8	5,677

					(Other Service		
Column			j1	j2	j3	j4	j5	j
						Western Area		
						Power		
Customer			UAMPS	UMPA	Deseret	Administration		
Class			OS	os	os	OS		Total OS
RS/SA	Day	Time	RS 297	RS 637	RS 280	RS 262/263		
Jan	15	8:00	379	58	90	333		861
Feb	4	8:00	431	62	89	322		905
March	2	8:00	354	50	66	307		776
April	2	9:00	343	31	117	222		713
May	29	17:00	674	101	155	310		1,240
Jun	23	18:00	674	111	157	312		1,254
Jul	30	17:00	788	152	149	348		1,437
Aug	17	16:00	856	157	240	316		1,569
Sept	3	17:00	744	116	224	299		1,383
Oct	26	9:00	365	41	126	301		833
Nov	30	19:00	409	47	122	298		875
Dec	29	18:00	453	48	122	294		916
Total			6,469	975	1,657	3,662	-	12,763

PacifiCorp Attachment 9a3 - Load (Two Year Prior)

											(ATT (Part III - N	etwork Service)										
Column		Ī	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
											Calpine Energy					Avangrid		BPA South East		3 Phases		BPA Airport	
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA B	BPA Oregon Wind	BPA CEC	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	BPA Idaho Falls	Renewables Inc.	NTUA	Solar	ı
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	SA 836	
Jan	2	9:00	8,233	6.88	3.60	28.75	1.34	0.30	-	19.78	15.45	10.47	45.55	0.01	0.01	30.81	0.75	330.22	108.83	0.01	2.64		605
Feb	7	8:00	8,604	7.68	3.56	35.61	1.36	0.50	0.03	18.86	16.14	11.81	55.25	0.01	0.01	31.82	0.79	280.11	112.41	0.06	2.42		578
March	4	8:00	8,218	7.34	3.25	35.18	1.52	0.11	0.02	21.94	14.33	11.13	54.20	0.01	0.01	31.63	0.77	284.05	93.62	0.05	2.34		561
April	10	8:00	7,167	5.69	3.18	19.14	1.10	-		16.23	13.71	8.54	37.79	0.24	0.01	31.21	0.70	176.91	66.93	0.07	1.87		383
May	13	18:00	7,311	5.01	2.94	11.55		-	-	11.21	15.44		32.18	0.54	1.99	32.06	0.79	120.64	81.43		1.77		324
Jun	28	18:00	8,681	4.28	3.31	11.27	0.43	-	-	14.36	15.40		44.89	0.55	3.20	31.97	0.87	168.55	93.27	0.11	1.93		404
Jul	22	17:00	10,334	5.50	3.42	13.92	0.40	-	-	12.68	17.43	11.28	53.47	0.61	3.09	32.04	0.72	191.32	117.65		2.61	-	466
Aug	5	17:00	10,220	5.82	3.63	16.11	0.37	-	-	13.93	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.87	105.90	0.18	2.42		430
Sept	5	17:00	9,722	5.36	3.73	13.05	0.30	-	-	16.10	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11	-	409
Oct	30	8:00	8,274	6.57	3.50	26.58	1.27	0.37	0.13	18.17	14.16	11.60	48.47	0.01	0.01	32.06	0.78	298.06	92.90		2.49		557
Nov	26	18:00	8,081	4.45	3.36	25.32	1.16	-	0.18	17.03	13.84	11.06	43.68	0.01	0.01	32.27	0.55	247.44	78.49	0.07	2.16		481
Dec	17	18:00	8,498	4.81	3.17	24.42	0.90		0.18	17.09	13.91	9.79	43.64	0.01	0.01	32.61	0.72	290.96	65.63	0.08	2.65	0.24	511
Total			103,344	69	41	261	10	1	1	197	185	124	561	3	14	383	8	2,699	1,125	1	27	0	5,711

					Other:	Service		
Column			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
Jan	2	9:00	408	64	148	324		943
Feb	7	8:00	383	64	81	340		868
March	4	8:00	314	33	58	320		724
April	10	8:00	338	18	60	290		706
May	13	18:00	405	32	99	295		831
Jun	28	18:00	617	95	121	317		1,150
Jul	22	17:00	772	151	148	318		1,389
Aug	5	17:00	805	152	148	318		1,423
Sept	5	17:00	758	166	146	288		1,358
Oct	30	8:00	384	44	69	334		831
Nov	26	18:00	431	48	74	299		852
Dec	17	18:00	464	60	85	314		924
Total			6,080	927	1,237	3,757		12,001

Attachment 9b - Load Divisor for True up

Attachment 9b - L	oad Divis

																									_									
											OATT (Part II -																	Other Serv	vice					
lumn		e	ff	12	f3	55	f5	15	17	13	19	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	20	121	f		j1	2	[3	4	jδ				
stomer iss	ay Time	PaoliCoro NFS	BPA Yakama NFO SA 328	BPA Gazlev NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oreson Wind NFO SA 538	BPACEC NFO SA827	BPA Aircort Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA ktaho Falls NFO SA747	3 Phases Renewables Inc. NFO SA 876	NTUA NFO SA 894	То	tal NFO	U	JAMPS I OS RS 297 F	UMPA De OS (RS 637 RS	eseret A	stem Area Power Administration OS RS 262/263		Total OS			
2 5 1 1	6 18:00 8 19:00 1 8:00 2 8:00	8,234 7,941 7,547 7,098	5.6 5.5 5.8	2.97 3.18 3.23	27.78 26.03 25.72	1.09 1.16 1.05 0.91	0.59 0.37 0.55	0.18 0.16			20.43 19.42 21.45 19.44	15.09 14.35 14.74 14.37	10.64 9.18 8.82	45.76 48.66 43.94 40.05	0.01 0.01 0.01 0.36	0.00 0.00 0.01 0.99	35.53 34.70 34.70 34.54	1.13 1.40 1.23 1.33	274.24 262.57 272.49 205.90	113.91 115.11 105.24 30.15		2.55 2.44 2.41 1.88		557.173 547.780 541.569 394.129		427 400 379 414	56 58 43 76	107 109 95 141	305 278 340 213		896 845 857 843			
3 2	1 18:00 8 17:00 5 17:00 2 17:00	8,244 10,755 10,861 10,546 9,459	4.7. 6.0 5.3 6.3 5.5	4.15 3.71 3.73	23.38 16.13 22.08	0.46 0.38 0.40 0.39 0.29	0.46 0.39 0.16 0.38		0.00	1.39	14.49 13.23 14.90 17.30 11.77	16.07 20.12 17.37 20.10 18.11	9.94 11.68	36.68 48.91 59.38 54.53	0.50 0.60 0.60 0.61	3.06 3.22 3.34 2.99	34.51 35.12 34.70 34.78	1.07 1.69 1.74 1.82	197.33 201.64 168.84 139.70	61.80 107.21 108.66 100.85 88.85		1.90 2.35 2.73 2.55 2.53		356.873 475.392 484.136 449.563 382.557		731 870 834	126 126 156 147	109 166 190 227	302 317 323 303 298		1,015 1,340 1,539 1,511 1,362			
t t 2	9:00 2 9:00 2 18:00 8 18:00	7,314 7,672 8,708	5.8 5.1 5.0	2.93 3.26 3.23	24.60 22.67 32.21	0.73 0.76 1.50	0.50 0.52 0.00	0.16 0.18	0.11	0.62 0.01 0.01	17.19 12.10 18.13	15.95 16.41 14.40	9.00 8.37 11.66	31.51 36.22 50.56	0.01 0.01	0.01 0.01 0.01	33.80 33.06 33.13	1.26 1.36 1.25	188.29 197.50 318.70	88.08 84.73 124.74		1.95 2.65		422.059 422.381 617.546		375 399 461	50 59 53	137 129 115	227 291 294		789 877 924			
12CP		8,698				0.75	0.20				16.65	15.42			0.29		34.40		214.60	94.11		239		0.601	_	6.61		140	201		1.055.50			
m.		91	a2	93	04	q5	of.	07	o8	8	o10	a11			Firm Point-to-P			017	018	019	c20	o21	g22	023	g24	g25	026	027	g28	029	030	o31	032	
tomer		PacifiCorp	Avangrid	Black Hills, Inc.	BPA	BPA	City of Roseville	Clatskanie Peoples Utiliti District	Clatskanie Peoples Utilit District	Clatskanie Peoples Utiliti District	Evergreen Bio	Idaho Power	Thermo No 1 (CRYO)	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex F	owerex N	extEra: S	Sa State of SD Muni	cramento opal Utility F District	alt River El Project	EWEB (Garrrett Solar	Airport Fa Solar	alls Creek E	Shell Energy NA Lo		
ss	1	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP I	LTP	LTP	LTP	LTP		LTP	Total LTP
RS/SA D	zy Time	Various	SA 895	SA 67	SA 179	SA 656	SA 881	SA 899	SA 900	SA 901	SA 874	SA 212	SA 568	SA 169	SA 700	SA 701	SA 702	SA748	SA749	SA 995	SA 996	SA 1016 S	A 1017 S	A 733	SA779 1	SA 863 3	SA 809 SA	A 605	SA 966	SA 965	SA868	SA 791	_	
rch		2,446 2,446 2,446 2,446	3	50 50 50	18 18 18	56 56 56	50 50 50	13 13 13		2 2 2	10 10 10		11	80 80 80	100 100 100	100 100 100	100 100 100	50 50 50	150 150 150	100 100 100	100 100 100			99 99 99	4	19 19 19	25 25 25 25	25 25 25 25	10 10 10	50 50 50	5 5 5		131 131 131	3,8 3,8 3,8 3,8
ay n		2,446 2,541	3	50	:	56 56	50 50	13 13		2 2	10 10	50	11	80 80	100 100	100	100 100	50 50	150 150	100	100 100			99 80	1	19 19	25 25	25 25	10 10	50 50	5		131 115	3,8

Divisor

Network + OS + 11P
13.772
13.372
13.007
12.377
13,608
16,679
15,540
12.253
13.185
14.475
172,805
14.408

PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(526,710,244)
1110000	146200	A/Amort-Oth Intang	(164,314,625)
1110000	146201	A/Amort-Hydr-Klamath	787,860
1110000	146210	A/Amort-Oth Lic/Hydr	(21,934,561)
1110000	146230	A/Amort-LsHld Imprmt	(13,333,090)
	Attachment	5 input: Total Accumulated Amortization	(725.504.660)

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail - 2021

FERC Account	Account Number	Account Description	Category		20 Year-end Balance		ear-end	Вс	oY-EoY Average	Other		100% Transmission	PI	ant-related	Lab	or-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$	5,672,419	\$	17,347,567	\$	11,509,993				\$	11,509,993		
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$	2,237,443	\$	2,316,931	\$	2,277,187				\$	2,277,187		
	132013	Prep Ins-D&O Liability	Labor-related	\$	-	\$	-	\$	-						\$	
	132016	Prep Ins-Minority Owned Plants	Other	\$	321,928	\$	311,635	\$	316,781	\$ 316	781					
	132045	Prepaid Workers Compensation	Labor-related	\$	137,594	\$	114,760	\$	126,177						\$	126,177
	132055	Prepaid Employee Benefit Costs	Labor-related	\$	1,375,844	\$	1,632,238	\$	1,504,041						\$	1,504,041
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$	-	\$	_	\$	-				\$	-		
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$	-	\$	-	\$	-				\$	-		
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$	19,318,920	\$	20,070,575	\$	19,694,747				\$	19,694,747		
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$	12,685	\$	29,204	\$	20,944		944					
	132924	Other Prepayments - Oregon DOE Fee	Other	\$	749,600	\$	860,083	\$	804,841	\$ 804	841					
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$	667,212	\$	625,994	\$	646,603	\$ 646	603					
	132096	Prepaid RECs for RPS (WA)	Other	\$	_	\$	_	\$	-	\$	-					
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$	16,065,321	\$	7,796,707	\$	11,931,014	\$ 11,931	,014					
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale	Other	\$	7,403,557	\$	6,440,950	\$	6,922,254	\$ 6,922	254					
	132310	Prepaid Rating Agency Fees	Other	\$	46,096	\$	39,498	\$	42,797	\$ 42	797					
	132320	Prepaid Surety Bond	Other	\$	219,828	\$	-	\$	109,914	\$ 109	914					
	132548	Prepaid Cedar Springs II	Other	\$	157,284	\$	-	\$	78,642	\$ 78	642					
	132551	Prepaid Dunlap	Other	\$	207,914	\$	207,914	\$	207,914	\$ 207	914					
	132557	Prepaid GlenRock I	Other	\$	185,437	\$	185,437	\$	185,437	\$ 185	437					
	132558	Prepaid GlenRock II	Other	\$	146,102	\$	146,102	\$	146,102	\$ 146	102					
	132564	Prepaid High Plains	Other	\$	556,311	\$	556,311	\$	556,311	\$ 556	311					
	132567	Prepaid Leaning Juniper	Other	\$	282,370	\$	282,370	\$	282,370	\$ 282	370					
	132574	Prepaid McFadden Ridge	Other	\$	106,767	\$	106,767	\$	106,767	\$ 106	767					
	132577	Prepaid Rolling Hills	Other	\$	278,155	\$	278,155	\$	278,155	\$ 278	155					
	132580	Prepaid Seven Mile I	Other	\$	185,437	\$	185,437	\$	185,437	\$ 185	437					
	132581	Prepaid Seven Mile II	Other	\$	36,525	\$	36,525	\$	36,525	\$ 36	525					
	132603	Other Prepay-Ashton Plant Land	Other	\$	_	\$	-	\$	-	\$						
	132606	Other Prepay - Lease Commissions	Other	\$	_	\$	-	\$	-	\$						
	132620	Prepayments - Water Rights Lease	Other	\$	1,121,820	\$	1,133,351	\$	1,127,585	\$ 1,127	585					
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$	557,594	\$	402,423	\$	480,009	\$ 480	,009					
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$	-	\$	-	\$	-	\$						
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$	-	\$	-	\$	-	\$	-					
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$	-	\$	-	\$	-	\$	-					
	132650	Prepaid Dues	Other	\$	_	\$	-	\$	-	\$						
	132700	Prepaid Rent	Plant-related	\$	42,667	\$	42,667	\$	42,667				\$	42,667		
	132705	Prepaid Pole Contact Rental	Other	\$	324,852	\$	324,809	\$	324,830	\$ 324	830					
	132740	Prepaid O&M - Wind	Other	\$	93,041	\$	89,949	\$	91,495	\$ 91	495					
	132755	Prepaid Aircraft Maint	Labor-related	\$	203,009	\$	100,000	\$	151,504						\$	151,504
	132825	Prepaid LGIA Transmission	Other	\$	-	\$	-	\$	-	\$						
	132831	Prepaid BPA Transmission - Wine Country	Other	\$	516,172	\$	-	\$	258,086	\$ 258	.086					
	132900	Prepayments - Other	Labor-related	\$	1,438,226	\$	1.250.603	\$	1,344,414						\$	1.344.414
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$	1,193,266	\$	1,432,437	\$	1,312,851	\$ 1.312	.851					
	132903	Prep Fees-Utah Public Service Commission	Other	\$	3,110,401	\$	3,467,002	\$	3,288,702	\$ 3,288	702					
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$	361,736	S	284,329	\$	323,032		032					
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$		\$		\$	-	,					\$	-
	132910	Prepayments - Hardware & Software	Labor-related	\$	12,416,731	\$	11,130,782	\$	11,773,757						\$	11,773,757
	132926	Prepaid Royalties	Other	\$	12,110,101	S		\$		\$	_				_	11,770,707
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$	(36,877)	\$	(15,805)	\$	(26,341)	Ŧ	-		\$	(26,341)		
	132999	Prepayments - Reclass to Long-Term	Other	\$	(972,407)	\$	(2,673,148)	\$	(1,822,777)	\$ (1,822	777)		_	(20,041)		
	134000	Long-Term Prepayments - Reclass from Current	Other	\$	1,009,284	\$	2,688,952	\$	1,849,118	\$ 1,849	,					
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	S	2,439,903	\$	2,330,601	\$	2,385,252	\$ 2,385						
1000000	132304	Prepaid Interest - SERP Life Insurance	Other	6	2,400,000	\$	2,000,001	\$	2,303,232	ψ ∠,303						
	203000	Discount on Short-Term Securities	Other	Φ	1.653	9	-	\$	827	¢ ·	827					
1655000	132400	Prepaid Mining Costs	Other	\$	1,003	\$	-	\$	021	¢	021					
1000000	132400	Total Prepayments	Outof	\$	80,191,819	Ψ	81,560,111	-	80,875,965	\$ 32,477			Н.	33,498,253	\$	14,899,894

Allocator 0.000% 100.000% 29.601% 9.1879
Total Allocated to Transmission by Category \$ - \$ - \$ 9,915,724 \$ 1,368,783

PacifiCorp Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2020 and 2021

	Prior year	Current year
Hazelwood Substation	161,944	0
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	1,679,914	1,517,970

		Prior year	Current year
Total - PacifiCorp	214.47d	23,912,440	14,811,003

PacifiCorp Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

As Filed 1=Revenue credit 0=Denominator

Description	Revenue	MW	Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,731,042	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	193,107	n/a	1
Deseret RS 280	0	139.9	0
Enel Cove Deferral Fee	0	n/a	1
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	20,424	n/a	1
Obsidian Deferral	0	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	0	n/a	1
Portland General Electric	0	n/a	1
Sierra Pacific Power RS 267	36,159	n/a	1
Southern Cal Edison RS 298	0	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,972	n/a	1
USBR Weber Basin RS 286	41,587	n/a	1
UAMPS RS 297	0	550.9	0
UMPA RS 637	0	84.8	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	290.9	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	48,599	n/a	1
Iberdrola Deferral Fee	7,189	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Additional OS Revenue Credit	193,211	n/a	1
Att 3 input: Total OS contract revenue credits	6,406,882	1,066.5	

117,883,443

Short-term revenue

Ch.	rt to	·m f	irm
Sno	rt-tei	m t	ırm

Onor-term mm	
PacifiCorp Commercial and Trading (C&T)	56,714,794
Third parties	7,117,331
Total short-term firm	63,832,125
Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	16,796,311
Third parties	37,255,007
Total short-term non-firm	54,051,318
Short term firm and non-firm	
PacifiCorp Commercial and Trading (C&T)	73,511,105
Third parties	44,372,338

Att. 3 input: Total short term-firm and non-firm revenue

PacifiCorp Attachment 14 - Cost of Capital Detail

					Prior Year												
					(month end)						Current Year	(month end)					
		Appendix A input															
		value															
	Operation	(result of operation															
Appendix A	to apply to monthly input columns at	specified in column to left on monthly															
Line	right		Description (Account)	Reference	December	January	February	March	April	Mav	June	July	August	September	October	November	December
86	13-month average	8,842,534,615	Bonds (221)	Form 1, pg 112, ln 18 c,d	8.667.150.000	8.667.150.000	8.667.150.000	8.667.150.000	8.667.150.000	8.667.150.000	8.267.150.000	9,267,150,000	9.267.150.000	9.267.150.000	9.267.150.000	8.817.150.000	8.797.150.000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, in 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
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		Other Long-Term Debt (224)	Form 1, pg 112, in 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	20,988,276	Unamortized Discount (226)	Form 1, pg 112, in 23 c,d	18.031.923	17.937.371	17,842,819	17.748.267	17.653.715	17.565.363	17.477.011	25.038.041	24,929,070	24,820,100	24.711.130	24,599,593	24,493,189
92	13-month average	39.782.153	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	37.670.714	37.383.180	37.096.206	36.808.669	36.521.131	36.258.708	35.996.285	43.377.944	43.678.490	43.507.415	43.248.882	42.941.450	42,678,915
93	13-month average	3,099,866	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, in 81 c,d	3,388,709	3.340.170	3,291,631	3.243.092	3.194.553	3,146,014	3.097.475	3.048.936	3,000,397	2,951,858	2.903.319	2,856,017	2,836,085
94	13-month average		Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	13.971	13.052	12.133	11.214	10,295	9.376	8,458	7.539	6,620	5,701	4.782	3.717	2.945
95	13-month average	0,440	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, in 61 c,d	13,371	15,032	12,133	11,214	10,233	0,370	0,430	7,558	0,020	3,701	4,702	3,717	2,843
	-	Ü	Interest on Long Term (427) and Associated Companies (430)		•	ŭ	•	•						•	•	ŭ	ŭ
97	12-month sum	405,404,301	LONG TERM ONLY	Form 1, pg 257, ln 33 i	33,540,062	33,526,525	33,516,542	33,519,806	33,523,176	33,526,004	32,876,491	33,923,186	34,646,614	34,646,033	34,654,115	33,546,664	33,499,144
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	4,541,192	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	382,087	382,086	382,089	382,089	382,089	350,775	350,775	391,997	393,575	393,882	393,954	418,968	318,911
100	12-month sum	607,365	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	47,302	74,673
101	12-month sum	9,641	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	1,611	(1,158)
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, In 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	9,573,346,279	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	9,173,498,557	9,252,088,847	9,304,908,949	9,342,793,439	9,375,944,806	9,438,618,433	9,567,914,179	9,720,849,470	9,837,275,153	9,900,645,743	9,791,505,825	9,834,113,294	9,913,344,935
114	13-month average	86,774,204	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	83,092,814	84,426,528	84,710,900	83,344,143	81,215,213	83,316,486	86,398,754	85,328,121	90,057,939	96,865,013	102,678,561	104,812,357	61,817,828
115	13-month average (enter negative)	(18,514,257)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(19,097,488)	(19,012,075)	(18,926,662)	(18,841,250)	(18,775,837)	(18,670,424)	(18,585,011)	(18,499,598)	(18,414,185)	(18,328,772)	(18,243,940)	(18,157,946)	(17,132,153)
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956

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

PacifiCorp Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment & Asset Class 345 - Accessory Electrical Equipment (At December 31, 2021)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,819,263
Bus	1,441,789
Fire Protection	1,083,497
Foundation And Substructure	2,519,792
Insulator	68,954
Lightning Arrester	278,061
Misc	1,776,854
Relay And Control	968,638
Steel Structure	274,163
Step-Up Transformer	154,580,976
Total 353.4 Class Assets	167,839,798
Wind Generation Facilities	168,492,871
34.5 kV Facilities	10,106,741
Appendix A input: Total Assets to Exclude	346,439,410

PacifiCorp Attachment 16 - Unfunded Reserves

Accounts with Unfunded Reserve Balances contributed by

customers (Dollar values in millions)

Accurated Damages (Current) - Cholla Estimate by Fuels Unfurneded 210878 22 210 16/18/18/19 15/16/1 (19.6) (10.0) (2.0)										Projection			By Category			I otal
Control Cont			_													Transmissio related Unfunda
Column C												Transmission	Plant	Labor		Reserves
10 10 10 10 10 10 10 10										, ,						
Selection (Chiche)																
All Continues Decoming (CD) Continues (CE) Continue																
an Problem of the Belline's Transmisser Final Problem of the Bell																
Comment Comm												(5.655)			(0.232)	
A												(3.003)			(3.240)	
Common C																
Miles Mile																
The standard of Control (Charles) Control (Charles) Control ((0.446)			(17.008)	
pare a Bumbago Reaven Baix Class*** Section by Ling Park Cla		Estimate by PMP Finance										(0.440)			(1.614)	
Part Emission Recover Place (*) Estimate by Lugar (*) Estimate by Estimate (*) Estimate b														0.000	(1.014)	
1 1965 200														0.000	(255 882)	
														0.000	(255.002)	
														0.000	0.000	
Element Progress Element Pro																
Second For Continue AP(CSS) Calculation based on studies Luhrinded 11150 144 50770 904 (12.2) (12.7) Chief (15.70)																
Second Control Aff (John 1997) Control based on antabasis Unlined Second 1997 144 59770 954 (80) (81) (81) (70)																
October Company Comp																
A contract Contrac																
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Value of the Memory - Transmission Calculation Passed on actualis Unfunded 1877 14 520775 904 (1.0)		The state of the s						(411)	(4117)							
Overloon for Unbilled Reversus PP Coliculation based on exclusion Unbinned 118200 173 301119 440																
Column C																
verticely Reform - Power Supply Coloration based on actuals Linch Individed Linch Linded Linch L																
Commonwork Part P																
enterly Reserve - PP (TAD)																
Estimate by PRINE Pinance Unfunded 14001 107 5-54900 55/78/33/398 (7.0) (8.6) (8.8) (9.8) Other (1.78) PRINE Pinance Unfunded 14001 107 5-54900 55/78/33/398 (7.0) (8.6) (8.8) (8.8) Other (1.78) PRINE PINANCE Chola U.F. C																
Vill-Potent-Polsadownine Los Estimate by NIMP Finance Unfunded 14907 17 149019054702 102442.5 10.0 0.0																
## Online PARE Cholin I - CWIP Estimate based on current balance Left unded 14807 107 188891954702 182.3426.5 0.0 0.																
Control Education Number Estimate by Fuels Unfunded 12010 124 550750 904 9.2 9																
Cornect Liquated Damages (Current) - Naughton Estimate by Fuels Unfunded 210675 232 2885401/20151 515100 151501 1085 0.0 (8.5) (8.7) Other (8.72 Current Liquated Damages (Current) - Cholan Estimate by Fuels Unfunded 210678 232 120161/51510 151501 (19.8) 0.0 (8.6) Other (2.800) (2.8																
Carbon Linghate Charmages (Current) - Noughtion Estimate by Fuels Unfunded 210978 232 1515100 2515100																
Control Liquidated Damages (Current) - Choba Estimate by Fuels Unfunded 23510 232 120161/515100 151/501 (19.8) (2.9)	ccrued Liquated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232		253/151/501	(9.0)	(8.5)	(8.7)	Other				(8.727)	
Cardial-Severance Payments Calculation based on actuals Unfunded 23:190 23:2 various Follows Labor (2.6) (3.2) (2.9) Labor (2.903) municum linemitive Plant (AP) Estimate place (CO Discretion Unfunded 25:510 23:2 50:140 (1.915) (2.0) (1.9) (2.0) Labor (1.975) (1.915) (2.0) Labor (1.975) (1.915) (1.	ccrued Liquated Damages (Current) - Cholla	Estimate by Fuels	Unfunded	210678	232		151/501	(19.6)	0.0	(9.8)	Other				(9.803)	
invalid Incombre Plani (AIP) Estimate plus CEO Discretion Unfunded 23550 232 501675 232 50169 Follows Labor (2.0) (1.5) (2.0) Labor (1.75) (1.			Unfunded	235190										(2.903)	(, , , , ,	
11(1) Discretionary 1% Company Match Estimate plus CEC Discretion Unfunded 215078 232 501260 Follows Labor (2.0) (1.9) (2.0) Labor (1.975)	nnual Incentive Plan (AIP)	Estimate plus CEO Discretion									Labor					
Influence Estimate plus CEC Discretion Unfunded 235599 232 500400 Follows Labor 0.0 (2.3) (1.2) Labor (1.163)	1(K) Discretionary 1% Company Match	Estimate plus CEO Discretion						(2.0)	(1.9)	(2.0)	Labor			(1.975)		
Card Signing Bonus & Lange Bonus (Deferred Revenue) Estimate by AIP Prefunded 289540 253.99 various various various 232 (2.2) 0.0 (1.1) Other (1.11)			Unfunded	235599			Follows Labor				Labor					
Contract Liquated Damages (Non-Current) - Naughton Estimate by Mining Unfunded 289540 253.99 210675 232 (2.2) 0.0 (1.1) Other (1.11)	iti Card Signing Bonus & Usage Bonus (Deferred Revenue)							(0.0)			Other			(,	(0.007)	
CA Taxes - ER deferral (CARES Act) Calculation by Payroll Unfunded 28932 286 580500 Follows Labor (2.8) (2.8) (2.8) (2.8) (2.8) (2.8) (2.8) Labor (2.817) acadion Accrual IBEW 57 Calculation by Payroll Unfunded 248181 242 500515 Follows Labor (2.8) (2.8) (2.8) (2.8) (2.8) (2.8) Labor (2.817) acadion Accrual IBEW 59 Calculation by Payroll Unfunded 248182 242 500517 Follows Labor (2.0) (2.2) (2.1) Labor (2.1) Labor (2.096) acadion Accrual IBEW 59 Calculation by Payroll Unfunded 248183 242 500515 Follows Labor (2.4) (2.4) (2.4) (2.4) (2.4) (2.4) (2.4) (2.4) (2.4) (2.4) (2.4) (2.4) (2.4) (2.5) Labor (2.8) (2.8) (2.8) (2.8) (2.8) (2.8) Labor (2.8) (2.8) (2.8) (2.8) Labor (2.8) (2.8) Labor (2.8) (2.8) (2.8) (2.8) Labor (2.8) (2.8) (2.8) (2.8) Labor (2.8) (2.8) (2.8) Labor (2.8) (2.8) (2.8) (2.8) Labor (2.8) (2.8) Labor (2.8) (2.8) Labor (2.8) (2.8) (2.8) Labor (2.8) (2.8) Labor (2.8) (2.8) (2.8) Labor (2.8) (2.8) (2.8) Labor (2.8) Labor (2.8) Labor (2.8) (2.8) Labor (2.8) Labo															(1.119)	
According December															()	
Calculation by Payroll Unfunded 248182 242 500517 Follows Labor (2.0) (2.1)																
Inclind Accrual IBEW 659 Calculation by Payroll Unfunded 248183 242 500520 Follows Labor (2.4) (
Indicated Parameter Calculation by Payroll Unfunded 248186 242 500518 Follows Labor (0.1) (0.0) (0.1) Labor (0.050)																
Institute Calculation by Payroll Unfunded 248187 242 500518 Follows Labor (3.5.87) (3.4) (3.6) Labor (3.5.87)																
								(411)	()							
at. Leave Accrual IBEW 67 Calculation by Payroll Unfunded 248195 242 500.15 Follows Labor (5.9) (6.2) (6.0) Labor (6.021) pplemental Pension Benefits (Retirement Allowances) Calculation by RR Unfunded 280349 228.3 501102 Follows Labor/926 (1.6) (1.6) (1.6) Other (1.57) inside - Creation For Calculation based on actuarial inside - Calculation based on a																
pplemental Pension Benefits (Retirement Allowances) Calculation by HR Unfunded 280349 228.3 501102 Follows Labor/926 (1.5) Follows Labor/926 (0.5) (0.5) (0.5) (0.5) Labor (0.502) Labor (0.502) S 158 SERP Liability Calculation based on actuarial Unfunded 280465 28.35 501105 Follows Labor/926 50.50 Follows Labor/9264(2.5) Follows Labor/9264(2.5) Follows Labor/9264(2.5) S 158 SERP Accumulated Other Comprehensive Income Calculation based on actuarial Unfunded 280465																
As 158 SERP Accumulated Other Comprehensive Income Calculation based on actuarial Unfunded Unfunded 280350 228.35 501105 Follows Labor/926 (0.5) (0.5) (0.5) (0.5) (0.5) Labor (0.502) Accum OCUpartially offseting unfunded 280465 228.35 501115 Follows Labor/9264/28.5 501105 Follo	ck Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	500515	Follows Labor	(5.9)	(6.2)	(6.0)	Labor			(6.021)		
AS 158 SERP Liability Calculation based on actuarial Unfunded 280465 228.35 50115 Follows Labor/9264/25.5 (58.1) (53.7) (55.9) Labor (55.878) ACCUM OCUpartially offseting unfunded 299107 219 554032 Follows Labor/9266 25.3 22.7 24.0 Labor 24.021 SERP liability Unfunded 280330 228.3 501160 Follows Labor/9266 (25.7) (22.0) (23.8) Labor (23.818)	upplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	501102	Follows Labor/926	(1.6)	(1.6)	(1.6)	Other				(1.573)	
State State Calculation based on actuarial Calculation bac	nsion - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	501105		(0.5)	(0.5)	(0.5)	Labor			(0.502)		
S 158 SERP Accumulated Other Comprehensive Income	S 158 SERP Liability	Calculation based on actuarial		280465	228.35	501115		(58.1)	(53.7)	(55.9)	Labor			(55.878)		
	S 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	offsetting unfunded	299107	219	554032	Follows Labor/926	25.3	22.7	24.0	Labor			24.021		
asatch Worker's Compensation Reserve Calculation based on actuarial Unfunded 280490 28.3 501160 Follows Labor(2926 (2.4) (2.2) (2.3) Labor (2.308)	AS 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	501160	Follows Labor/926	(25.7)	(22.0)	(23.8)	Labor			(23.818)		
		Calculation based on actuarial	Unfunded	280490	228.3	501160	Follows Labor/926	(=)	()	(2.3)	Labor			(2.308)		
Totals (394.0) (315.7) (354.8) (6.101) 0.000 (105.175) (243.55	Totals							(394.0)	(315.7)	(354.8)		(6.101)	0.000	(105.175)	(243.553)	

(15,762,530)

Appendix A input

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

FERC Acct	Description	2021 Expense
4265000	OTHER DEDUCTIONS	84
5020000	STEAM EXPENSES	581
5060000	MISC STEAM PWR EXP	291,370
5063000	MISC STEAM JVA CR	(44,736)
5120000	MANT OF BOILR PLNT	2,097
5140000	MAINT MISC STM PLN	2,522
5350000	OPER SUPERV & ENG	60,356
5390000	MSC HYD PWR GEN EX	36,965
5480000	GENERATION EXP	17,445
5490000	MIS OTH PWR GEN EX	4,963
5530000	MNT GEN & ELEC PLT	5,685
5560000	SYS CTRL & LD DISP	3,445
5570000	OTHER EXPENSES	68,163
5600000	OPER SUPERV & ENG	51,416
5612000	LD - MONITOR & OPER	8,235
5615000	REL PLAN & STDS DEV	7,001
5660000	MISC TRANS EXPENSE	0
5680000	MNT SUPERV & ENG	7,702
5700000	MAINT STATION EQIP	979
5710000	MAINT OVHD LINES	572
5800000	OPER SUPERV & ENG	61,277
5810000	LOAD DISPATCHING	22,877
5850000	STRT LGHT-SGNL SYS	2,293
5880000	MSC DISTR EXPENSES	21,663
5900000	MAINT SUPERV & ENG	38,859
5920000	MAINT STAT EQUIP	3,733
5930000	MAINT OVHD LINES	3,251
5950000	MAINT LINE TRNSFRM	6,640
5970000	MNT OF METERS	881
5980000	MNT MISC DIST PLNT	3,305
7071000	LBR CLR - RMP	280,967
7072000	LBR CLR - PACPWR	278,469
7081000	Stores Exp CLR - RMP	18,032
7082000	Stores Exp CLR - PP	40,434
9010000	SUPRV (CUST ACCT)	16,758
9020000	METER READING EXP	1,141
9030000	CUST RCRD/COLL EXP	2,616
9031000	CUST RCRD/CUST SYS	6,539
9032000	CUST ACCTG/BILL	11,117
9033000	CUST ACCTG/COLL	50,033
9036000	CUST ACCTG/COMMON	56,785
9081000	CUST ASST EXP-GENL	1,366
9084000	DSM DIRECT	12,275
9086000	CUST SERV	12,717
9090000	INFOR/INSTRCT ADV	3,559
9200000	ADMIN & GEN SALARY	218,613
9350000	MAINT GENERAL PLNT	62
	Attachment 5 input: Total PBOP	1,701,106

Notes:

Total expense was a net debit for 2018 - 2021

Total expense was a net benefit (negative) for 2014-201

Total expense was a net benefit (negative) for 2014-2017. Amounts are net of joint-venture cutback, do not

include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge.

The increase in expense in 2021 as compared to 2020 is primarily due to changes in actuarial assumptions.

Ties to SAP company code 1000 - accounts 501153-501158. Excludes 501144 (State Situs) and 501149 (Western Coal Carrier-Other power supply actuarial costs).

2022 projection

Plant-in-service additions by month

Jan 2022	3,618,664
Feb 2022	21,109,238
Mar 2022	3,191,686
Apr 2022	36,554,752
May 2022	21,835,900
Jun 2022	17,910,319
Jul 2022	11,521,993
Aug 2022	8,124,223
Sep 2022	13,066,408
Oct 2022	39,718,606
Nov 2022	49,764,396
Dec 2022	37,653,991

Gateway plant-in-service detail (2022 projection)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions
	Other Transmission PIS		Energy Gateway							
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments A-H)
Jan 2022	3,857,101	-	(122,179)	-	(116,258)	-	-	-	-	(238,437)
Feb 2022	21,152,035	-	-	-	(42,797)	-	-	-	-	(42,797)
Mar 2022	2,840,790	-	-	-	350,896	-	-	-	-	350,896
Apr 2022	36,544,752	-	-	-	10,000	-	-	-	-	10,000
May 2022	21,825,900	-	-	-	10,000	-	-	-	-	10,000
Jun 2022	17,900,319	-	-	-	10,000	-	-	-	-	10,000
Jul 2022	11,521,993	-	-	-	-	-	-	-	-	-
Aug 2022	8,124,223	-	-	-	-	-	-	-	-	-
Sep 2022	13,066,408	-	-	-	-	-	-	-	-	-
Oct 2022	39,718,606	-	-	-	-	-	-	-	-	-
Nov 2022	49,764,396	-	-	-	-	-	-	-	-	-
Dec 2022	37,653,991	-	-	-	-	-	-	-	-	-
Total	263,970,513	-	(122,179)	-	221,841	-	-	-	-	99,662

Energy Gateway Projects (IR=NN)

2009-2021 Plant Additions including Unclassified Plant and Dec 2010 transfer of Goshen Cap

FERC BS Account: 101/106 only

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

		Energy Gateway			
Year	Мо	(EG) Transmission	Distribution	General Plant	Intangible
2008	12				-
2009	1	5,595		197	
	2			29	
	3	(5,595)	5,595	12	
	4			2	
	5			0	
	6			0	
	7			291,535	
	8		22,386	834	
	9		3,940	2,218,516	
	10		-	14,138	
	11			713,565	
	12	49,329,089	91	915,262	
2010	1			(2,661)	
	2			56,708	
	3	186,516,476	4,593	1,540,416	
	4	10,877,334	0	101,389	
	5	(353,166)		45,114	
	6	798,121	(12,163)	82,042	
	7	1,116,636	1,294	21,235	
	8	392,805	(38)	32,125	
	9	(81,062)	(2,506)	(61,826)	
	10	87,873,224	36,378	8,623,922	364,554
	11	434,391,075	(4,161)	(1,457,463)	2,700,529
	12	7,978,725	4,035	943,607	970,519
2011	1	1,570,431	150	81,575	21,651
	2	14,494,420	203	32,193	1,865,957
	3	(1,319,835)		50,543	62,917
	4	818,995	(1,946)	7,432	(16,374)
	5	(674,049)		16,323	62,501
	6	6,013,550		27,268	4,503
	7	225,621		12,962	(11,911)
	8	292,521		(146,660)	(420)
	9	2,253,449		1,664	13,507
	10	(169,598)		114,065	90,746
	11	(125,784)		86,833	(1,202)

	12	91,950	87,946	(2,115)	(15,583)
2012	1	36,175	5,451	18,068	(10,000)
2012	2	72,991	(3,199)	9,638	7,335
	3	990,797	(3,044)	0,000	7,000
	4	970,878	(0,044)		
	5	(384,813)	(90)		
	6	3,221,592	(50)	6,011	
	7	35,015	69,653	0,011	
	8	267,306	(1,446)	65,066	
	9	126,156	(1,440)	03,000	
	10	376,118			
	11			13,478	1,393
		23,435,318	2 106		1,393
2042	12	28,383,675	3,196	18,111	
2013	1	(59,287)		(66,494)	
	2	185,503		3,043	
	3	2,339,450		94,426	
	4	61,121		11,340	
	5	347,498,049		43,707	
	6	6,595,151		(21,114)	
	7	786,452		41,108	
	8	557,257		2,423	
	9	479,725		9,769	
	10	338,600		102,340	
	11	754,740		88	
	12	3,132,231		504	
2014	1	639,666	182,775	767	
	2	92,456		40	
	3	257,303		128	
	4	2,947,368		441	
	5	122,036		42	
	6	284,854	576	6	
	7	92,267		147	
	8	18,639		21	
	9	(115,737)		554	
	10	423,269		6	
	11	282,684	1,813,531	21	
	12	288,801	4,332	76,812	
2015	1	101,592	190,843	2,375	
	2	262,042	28,559	29,091	8,183
$\overline{}$	3	56,096	31,274	4	-,:30
$\overline{}$	4	32,366	5,087	(3)	
- 	5	331,467,191	5,086	2,201,720	
$\overline{}$	6	1,376,123	(30,045)	52,642	
-+	7	879,773	5,087	11,628	
	8	823,009	(1)	10,506	
		789,098	(1)	61,992	
	9	/ Xu Hux I		n i dd i	

	11	159,196		33,408	
	12	2,183,127		523	
2016	1	(1,183,636)	_	1,308,398	_
	2	970,859	_	(827,974)	_
	3	10,349,996	_	5,259	-
	4	(1,132,813)	_	683	-
	5	(66,571)	_	18,692	_
	6	223,262	_	792	_
	7	44,732	-	332	-
	8	(18,202)	-	939	-
	9	40,726	-	1,204	-
	10	(37,384)	-	90	-
	11	30,781	-	291	-
	12	24,419	-	169	-
2017	1	3,502	-	64	-
	2	15,541	-	411	-
	3	6,784	•	516	-
	4	6,293	•	280	•
	5	192	1	139	•
	6	3,386,921	•	(958)	(295)
	7	30,851	1	21	(11)
	8	25,248	1	80	1
	9	1,400	•	60	•
	10	13,169	-	66	-
	11	(167,968)	-	81	-
	12	(874,152)	-	-	-
2018	1	1,524	-	69	-
	2	1,104	-	38	-
	3	227	-	31	-
	4	663	-	31	-
	5	(173)	-	(99)	-
	6	336	-	-	-
	7	-	-	-	4,096,228
	8	261	-	-	4,247
	9	-	-	-	4,859
	10	18,694	-	-	56,559
	11	250	-	-	14,568
	12	12,608	-	-	2,605
2019	1	3,672	-	-	1,927
	2	-	-	-	2,372
	3	5,406	-	-	(65)
	4	-	-	-	1,721
	5	-	-	-	1,852
	6	- 0.407	-	-	1,679
	7	2,187	- 67 200	-	1,323
	8	9,334	67,298	-	3,142
	9	19,463	13,814	-	1,954

	10	21,158	(3,326)	-	1,895
	11	17,734	-	_	2,594
	12	65,785	636	3,777	2,092
2020	1	18,598,954	(112)	28,363	1,413
	2	157,973	(/	97	4,452
	3	166,041		1,676	,
	4	348,317	650,494	84	
	5	(154,775)	1,637		
	6	576,975	(9,679)	9,878	
	7	67,898	3,807	27,481	
	8	13,478	19,516	3,773	
	9	797,468	1,239	10,609	
	10	(570,642)	(904)	922	
	11	605,872,960	76,169	879,934	
	12	12,253,570	1,575,504	1,433,258	
2021	1	810,789	256	12,926	21,904
	2	258,664	27,753	8,553	-
	3	669,120	1,620	2,844	-
	4	(203,489)	133	5,254	-
	5	1,756,994	(16)	921	-
	6	1,908,843	244	10,556	-
	7	2,277,764	229	10,184	-
	8	(4,074,186)	(100)	443	-
	9	207,254	59	-	-
	10	632,805	176	(148,080)	-
	11	(4,101,361)	10,394	4,232,399	-
	12	(2,641,688)	3,157,328	167	-
2022	1				
	2				
	3				
	4				
	5				
	6				
	7				
	8				
	9				
	10				
	11				
	12				

) Bank from 102 to 101

Jack PG&E Agreement 3 acivity

Montlhly dep rate 0.14368%

Grand Total	Cumulative EG transmission total	EG depreciation expense	EG accumulated depreciation
5,792	5,595		
29	5,595		
12	-		
2	-		
0	-		
0	-		
291,535	-		
23,221	-		
2,222,456	-		
14,138	-		
713,565	-		
50,244,441	49,329,089	35,437.56	35,437.56
(2,661)	49,329,089	70,875.13	106,312.69
56,708	49,329,089	70,875.13	177,187.82
188,061,485	235,845,564	204,866.85	382,054.67
10,978,724	246,722,899	346,672.75	728,727.41
(308,052)	246,369,732	354,233.21	1,082,960.62
867,999	247,167,853	354,552.86	1,437,513.49
1,139,165	248,284,489	355,928.41	1,793,441.89
424,892	248,677,295	357,012.78	2,150,454.67
(145,394)	248,596,233	357,236.73	2,507,691.40
96,898,078	336,469,456	420,305.81	2,927,997.21
435,629,980	770,860,532	795,495.68	3,723,492.89
9,896,887	778,839,257	1,113,290.08	4,836,782.97
1,673,807	780,409,688	1,120,150.10	5,956,933.07
16,392,773	794,904,108	1,131,690.95	7,088,624.02
(1,206,375)	793,584,272	1,141,155.45	8,229,779.46
808,107	794,403,267	1,140,795.65	9,370,575.11
(595,225)	793,729,218	1,140,899.77	10,511,474.88
6,045,321	799,742,768	1,144,735.62	11,656,210.51
226,672	799,968,389	1,149,217.79	12,805,428.29
145,441	800,260,910	1,149,590.01	13,955,018.31
2,268,620	802,514,359	1,151,419.02	15,106,437.32
35,213	802,344,761	1,152,916.03	16,259,353.36
(40,153)	802,218,977	1,152,703.84	17,412,057.19

162,199	802,310,927	1,152,679.53	18,564,736.72
59,694	802,347,102	1,152,771.57	19,717,508.29
86,765	802,420,094	1,152,850.00	20,870,358.29
987,754	803,410,891	1,153,614.21	22,023,972.50
970,878	804,381,769	1,155,023.46	23,178,995.97
(384,902)	803,996,956	1,155,444.49	24,334,440.45
3,227,603	807,218,548	1,157,482.40	25,491,922.85
104,668	807,253,563		
		1,159,821.92	26,651,744.77
330,926	807,520,869	1,160,039.10	27,811,783.88
126,156	807,647,025	1,160,321.76	28,972,105.64
376,118	808,023,143	1,160,682.59	30,132,788.23
23,450,189	831,458,461	1,177,788.51	31,310,576.74
28,404,982	859,842,136	1,215,014.80	32,525,591.54
(125,781)	859,782,849	1,235,362.78	33,760,954.31
188,546	859,968,352	1,235,453.45	34,996,407.76
2,433,876	862,307,802	1,237,267.35	36,233,675.11
72,461	862,368,923	1,238,991.90	37,472,667.01
347,541,756	1,209,866,972	1,488,675.21	38,961,342.22
6,574,038	1,216,462,123	1,743,052.51	40,704,394.73
827,560	1,217,248,575	1,748,355.39	42,452,750.12
559,680	1,217,805,832	1,749,320.69	44,202,070.82
489,494	1,218,285,557	1,750,065.65	45,952,136.47
440,940	1,218,624,157	1,750,653.53	47,702,790.00
754,828	1,219,378,897	1,751,438.98	49,454,228.98
3,132,735	1,222,511,129	1,754,231.34	51,208,460.32
		1,756,941.04	
823,208	1,223,150,794		52,965,401.35
92,497	1,223,243,251	1,757,466.99	54,722,868.34
257,431	1,223,500,554	1,757,718.25	56,480,586.59
2,947,808	1,226,447,921	1,760,020.46	58,240,607.05
122,078	1,226,569,957	1,762,225.49	60,002,832.53
285,435	1,226,854,811	1,762,517.79	61,765,350.33
92,414	1,226,947,078	1,762,788.71	63,528,139.04
18,660	1,226,965,716	1,762,868.39	65,291,007.42
(115,183)	1,226,849,979	1,762,798.63	67,053,806.06
423,275	1,227,273,249	1,763,019.56	68,816,825.62
2,096,236	1,227,555,932	1,763,526.71	70,580,352.33
369,945	1,227,844,734	1,763,937.26	72,344,289.59
294,810	1,227,946,326	1,764,217.72	74,108,507.30
327,876	1,228,208,368	1,764,478.95	75,872,986.25
87,374	1,228,264,464	1,764,707.49	77,637,693.75
37,449	1,228,296,830	1,764,771.04	79,402,464.79
333,673,997	1,559,764,021	2,002,917.28	81,405,382.07
1,398,721	1,561,140,144	2,242,028.85	83,647,410.92
896,487	1,562,019,917	2,243,649.47	85,891,060.39
833,513	1,562,842,926	2,244,872.73	88,135,933.12
851,090	1,563,632,024	2,246,030.85	90,381,963.98
756,642	1,564,389,521		
7 50,042	1,304,389,321	2,247,141.91	92,629,105.89

192,604	1,564,548,717	2,247,800.46	94,876,906.35
2,183,650	1,566,731,844	2,249,483.16	97,126,389.51
124,762	1,565,548,208	2,250,201.19	99,376,590.70
142,886	1,566,519,068	2,250,048.33	101,626,639.03
10,355,255	1,576,869,063	2,258,181.13	103,884,820.16
(1,132,130)	1,575,736,251	2,264,802.67	106,149,622.83
(47,879)	1,575,669,680	2,263,941.04	108,413,563.87
224,054	1,575,892,942	2,264,053.61	110,677,617.48
45,064	1,575,937,674	2,264,246.13	112,941,863.61
(17,263)	1,575,919,472	2,264,265.19	115,206,128.80
41,929	1,575,960,198	2,264,281.37	117,470,410.17
(37,294)	1,575,922,814	2,264,283.77	119,734,693.95
31,072	1,575,953,595	2,264,279.03	121,998,972.98
24,588	1,575,978,014	2,264,318.68	124,263,291.66
3,566	1,575,981,516	2,264,338.74	126,527,630.40
15,952	1,575,997,057	2,264,352.42	128,791,982.83
7,300	1,576,003,840	2,264,368.46	131,056,351.29
6,573	1,576,010,134	2,264,377.85	133,320,729.14
331	1,576,010,325	2,264,382.51	135,585,111.66
3,385,668	1,579,397,247	2,266,815.78	137,851,927.44
30,861	1,579,428,098	2,269,271.08	140,121,198.52
25,328	1,579,453,346	2,269,311.38	142,390,509.90
1,460	1,579,454,746	2,269,330.53	144,659,840.43
13,235	1,579,467,915	2,269,340.99	146,929,181.42
(167,888)	1,579,299,946	2,269,229.79	149,198,411.21
(874,152)	1,578,425,794	2,268,481.14	151,466,892.34
1,592	1,578,425,794	2,267,854.25	
1,142			153,734,746.59
258	1,578,428,422	2,267,856.13	156,002,602.72 158,270,459.82
693	1,578,428,649	2,267,857.09 2,267,857.73	
	1,578,429,312	2,267,858.08	160,538,317.55 162,806,175.63
(272)	1,578,429,139		
	1,578,429,475	2,267,858.20	165,074,033.83
4,096,228	1,578,429,475	2,267,858.44	167,341,892.27
4,509	1,578,429,737	2,267,858.63	169,609,750.90
4,859	1,578,429,737	2,267,858.82	171,877,609.72
75,252	1,578,448,430	2,267,872.25	174,145,481.96
14,818	1,578,448,680	2,267,885.86	176,413,367.82
15,213	1,578,461,288	2,267,895.09	178,681,262.91
5,599	1,578,464,960	2,267,906.79	180,949,169.70
2,372	1,578,464,960	2,267,909.43	183,217,079.12
5,341	1,578,470,367	2,267,913.31	185,484,992.43
1,721	1,578,470,367	2,267,917.19	187,752,909.63
1,852	1,578,470,367	2,267,917.19	190,020,826.82
1,679	1,578,470,367	2,267,917.19	192,288,744.01
3,510	1,578,472,554	2,267,918.76	194,556,662.78
79,774	1,578,481,888	2,267,927.04	196,824,589.82
35,230	1,578,501,351	2,267,947.73	199,092,537.55

19,726	1,578,522,509	2,267,976.91	201,360,514.46
20,328	1,578,540,243	2,268,004.85	203,628,519.31
72,289	1,578,606,028	2,268,064.85	205,896,584.16
18,628,618	1,597,204,982	2,281,473.43	208,178,057.59
162,522	1,597,362,955	2,294,948.23	210,473,005.82
167,717	1,597,528,996	2,295,181.00	212,768,186.82
998,895	1,597,877,313	2,295,550.51	215,063,737.33
(153,138)	1,597,722,538	2,295,689.55	217,359,426.87
577,175	1,598,299,513	2,295,992.85	219,655,419.73
99,187	1,598,367,412	2,296,456.12	221,951,875.85
36,767	1,598,380,890	2,296,514.58	224,248,390.44
809,316	1,599,178,358	2,297,097.16	226,545,487.60
(570,624)	1,598,607,716	2,297,260.11	228,842,747.71
606,829,063	2,204,480,676	2,732,103.73	231,574,851.44
15,262,333	2,216,734,246	3,176,160.15	234,751,011.58
845,874	2,217,545,035	3,185,545.46	237,936,557.04
294,970	2,217,803,698	3,186,313.74	241,122,870.79
673,584	2,218,472,818	3,186,980.26	244,309,851.04
(198,103)	2,218,269,329	3,187,314.76	247,497,165.80
1,757,899	2,220,026,324	3,188,430.79	250,685,596.59
1,919,643	2,221,935,166	3,191,064.29	253,876,660.88
2,288,176	2,224,212,930	3,194,071.91	257,070,732.79
(4,073,843)	2,220,138,744	3,192,781.38	260,263,514.16
207,313	2,220,345,998	3,190,003.41	263,453,517.57
484,900	2,220,978,803	3,190,606.90	266,644,124.47
141,432	2,216,877,442	3,188,115.12	269,832,239.59
515,807	2,214,235,754	3,183,270.97	273,015,510.56
	2,214,235,754	3,181,373.21	276,196,883.77
	2,214,235,754	3,181,373.21	279,378,256.98
	2,214,235,754	3,181,373.21	282,559,630.19
	2,214,235,754	3,181,373.21	285,741,003.40
	2,214,235,754	3,181,373.21	288,922,376.61
	2,214,235,754	3,181,373.21	292,103,749.81
	2,214,235,754	3,181,373.21	295,285,123.02
	2,214,235,754	3,181,373.21	298,466,496.23
	2,214,235,754	3,181,373.21	301,647,869.44
	2,214,235,754	3,181,373.21	304,829,242.65
	2,214,235,754	3,181,373.21	308,010,615.86
	2,214,235,754	3,181,373.21	311,191,989.07

EG net plant	EG 13-month balance
49,293,651	3,791,819.31
49,222,776	
49,151,901	
235,463,509	
245,994,171	
245,286,772	
245,730,340	
246,491,048	
246,526,840	
246,088,541	
333,541,459	
767,137,039	
774,002,474	287,225,424.60
774,452,755	
787,815,484	
785,354,493	
785,032,692	
783,217,744	
788,086,558	
787,162,961	
786,305,892	
787,407,922	
786,085,408	
784,806,920	

783,746,191	784,113,653.19
782,629,594	
781,549,735	
781,386,918	
781,202,773	
779,662,515	
781,726,625	
780,601,818	
779,709,085	
778,674,919	
777,890,355	
800,147,884	
	795 964 006 74
827,316,545	785,864,996.71
826,021,895	
824,971,944	
826,074,127	
824,896,256	
1,170,905,629	
1,175,757,728	
1,174,795,825	
1,173,603,761	
1,172,333,421	
1,170,921,367	
1,169,924,668	
1,171,302,668	1,039,140,448.77
1,170,185,393	,,
1,168,520,382	
1,167,019,967	
1,168,207,314	
1,166,567,124	
1,165,089,460	
1,163,418,939	
1,161,674,709	
1,159,796,173	
1,158,456,423	
1,156,975,580	4.04.05.00===
1,155,500,444	1,164,054,967.55
1,153,837,819	
1,152,335,382	
1,150,626,770	
1,148,894,365	
1,478,358,639	
1,477,492,733	
1,476,128,857	
1,474,706,993	
1,473,250,060	
. , , ,	ļ
1,471,760,415	

1,469,671,811	
1,469,605,455	1,350,166,903.35
1,466,171,618	
1,464,892,429	
1,472,984,243	
1,469,586,628	
1,467,256,116	
1,465,215,325	
1,462,995,811	
1,460,713,343	
1,458,489,788	
1,456,188,120	
1,453,954,622	
1,451,714,722	1,463,059,093.74
1,449,453,886	1, 100,000,000.11
1,447,205,074	
1,444,947,489	
1,442,689,404	
1,440,425,214	
1,441,545,319	
1,439,306,899	
1,437,062,836	
1,434,794,906	
1,432,538,733	
1,430,101,535	
1,426,958,902	1,439,903,455.38
1,424,692,571	1, 100,000, 100,00
1,422,425,819	
1,420,158,189	
1,417,890,994	
1,415,622,964	
1,413,355,442	
1,411,087,583	
1,408,819,986	
1,406,552,127	
1,404,302,948	
1,402,035,312	
1,399,780,025	1,413,360,220.17
1,397,515,791	-,,,
1,395,247,881	
1,392,985,374	
1,390,717,457	
1,388,449,540	
1,386,181,623	
1,383,915,891	
1,381,657,298	
1,379,408,814	
1,079,400,014	

1,377,161,994	
1,374,911,723	
1,372,709,444	1,386,203,296.67
1,389,026,924	
1,386,889,949	
1,384,760,809	
1,382,813,576	
1,380,363,111	
1,378,644,093	
1,376,415,536	
1,374,132,499	
1,372,632,870	
1,369,764,968	
1,972,905,825	
1,981,983,234	1,471,003,295.33
1,979,608,478	
1,976,680,828	
1,974,162,967	
1,970,772,164	
1,969,340,727	
1,968,058,505	
1,967,142,197	
1,959,875,230	
1,956,892,481	
1,954,334,678	
1,947,045,203	
1,941,220,243	1,965,162,841.14
1,938,038,870	
1,934,857,497	
1,931,676,123	
1,928,494,750	
1,925,313,377	
1,922,132,004	
1,918,950,631	
1,915,769,257	
1,912,587,884	
1,909,406,511	
1,906,225,138	
1,903,043,765	1,922,132,003.80

Inputs

Fixed	

LIA	in puts							
Li	ne Description, account, classification	Linked description, account, classification	Input value	Source	Location in model	Line number/ cell reference	Worksheet	Notes
$\overline{}$	Common cost of equity	Debt Cost	9.80%	fixed	'Appendix A'I\$H\$212	Line 120	Appendix A	Fixed settlement value
	ROE basis point adder for Energy Gateway projects	Increased ROE (basis points)	50	fixed	='Att 7 - Trans Enhance Charge'	Row 23	Att 7 - Transmission Enhancement Charge	Docket No. EL08-75-00 (10/21/2008)
	Common pole location fixed annual revenue credit	Common pole location fixed annual revenue credit	555,768	fixed	='Att 3 - Revenue Credits'\\$E\$41	Row 41	Att 3 - Revenue Credits	Fixed settlement value and a product of PacifiCorp underbuild attachments to transmission poles or towers of 46,314 multiplied by \$12.00 per pole.
	Cash Working Capital - 1/8 rule	Operation & Maintenance Expense	0	fixed	'Appendix A'!\$H\$98	Line 47	Appendix A	Settlement value: 1/8 now zero absent filed lead-lag study

FERC Form No. 1 Data

FERC	RC Form No. 1 Data										
1.1	December of the state of the st	I lated describing assessed along the state of	2022	0004 d b alance	FERC Form 1	t continue to model	Observe		Notes		
Line	Description, account, classification	Linked description, account, classification	2020 year-end balance	2021 year-end balance	reterence	Location in model	Check	Model worksheet	Notes		
	Label	Data_description	Inputs_EndYrBal_prior	Inputs_EndYrBal	Inputs_FF1_Map	Address where used	Value/reference check				
1		FERC 408.1 - Taxes Other than Income	208,904,338			='ATT 2 - Other Taxes'!\$D\$45		Att 2 - Other Taxes	Informational.		
2	Utility Investment Tax Credit Adj Net (411.4)	FERC 411.4 - Net ITC adjustment	(2,252,575)	(1,339,178)	114.19c	='ATT 5 - Cost Support'!\$H\$159		Att 5 - Cost Support			
3	Attachment 5 input: Total Accumulated Amortization	Amort of Other Utility Plant	689,402,579	725,504,660	200.21c	='Att 10 - Acc Amort of PIS1\$E\$13		Att 10 - Acc Amort of PIS	Change sign		
4	Plant Held for Future Use (Account 105)	Electric plant held for future use	23,912,440	14,811,003	214.47d	='Att 12 - Plant Held Future Use'!\$E\$18	(0)	Att 5 - Cost Support, Att 12 - Plant held for future use	Total is informational only		
5											
- 6	Intangible Plant In Service	FERC 303 - Misc intangible plant (BoY)	1,015,882,796	1,054,374,613	204.5b	='ATT 5 - Cost Support'!\$G\$39		ATT 5 - Cost Support	Used as check for input value		
7		FERC 303 - Misc intangible plant (EoY)	1,054,374,613	1,106,474,798	204.5g	='ATT 5 - Cost Support'!\$G\$40		ATT 5 - Cost Support	Used as check for input value		
8		Total production plant (BoY)	12,370,876,824		204.46b	='ATT 5 - Cost Support'!\$G\$49		ATT 5 - Cost Support	Used as check for input value		
9	Production Plant In Service	Total production plant (EoY)	12,652,732,709	13,476,057,171	204.46g	='ATT 5 - Cost Support'!\$G\$61		ATT 5 - Cost Support	Used as check for input value		
	Transmission Plant In Service	Total transmission plant (BoY)	6,478,620,080	7,627,712,649	204.58b	='ATT 5 - Cost Support'!\$G\$7		ATT 5 - Cost Support	Used as check for input value		
	Transmission Plant In Service	Total transmission plant (EoY)	7,627,712,649		204.58g	='ATT 5 - Cost Support'!\$G\$19	0	ATT 5 - Cost Support	Used as check for input value		
	Distribution Plant In Service	Total distribution plant (BoY)	7,295,300,652		204.75b	#'ATT 5 - Cost Support'!\$G\$23		ATT 5 - Cost Support	Used as check for input value		
	Distribution Plant In Service	Total distribution plant (EoY)	7,647,962,060	8,032,285,953	204.75g	='ATT 5 - Cost Support'!\$G\$35	1	ATT 5 - Cost Support	Used as check for input value		
	General Plant In Service	Total general plant (BoY)	1,287,632,918	1,349,470,354	204.99b	='ATT 5 - Cost Support'!\$G\$44		ATT 5 - Cost Support	Used as check for input value		
15	General Plant In Service	Total general plant (EoY)	1,349,470,354	1,376,963,715	204.99g	='ATT 5 - Cost Support'!\$G\$45		ATT 5 - Cost Support	Used as check for input value		
16	Total Plant In Service	Total electric plant in service (EoY)	30,332,252,385	31,881,804,733	204.104g	='ATT 5 - Cost Support'!\$G\$68	2	ATT 5 - Cost Support	Used as check (valid for Projection only)		
17											
18		Electric Plant Purchased	0	0	204.101g	#'ATT 5 - Cost Support'!\$G\$64		ATT 5 - Cost Support	Used as check for input value		
19	Electric Plant Sold	Electric plant sold	0	0	204.102g	='ATT 5 - Cost Support'!\$G\$65	,	ATT 5 - Cost Support	Used as check for input value		
20											
21	Transmission Accumulated Depreciation	Accum Dep - Transmission	1,942,552,606	2,045,200,003		='ATT 5 - Cost Support'!\$G\$87		ATT 5 - Cost Support	Used as check for input value		
22	Distribution Accumulated Depreciation	Accum Dep - Distribution	3,027,035,455	3,143,599,734	219.26c	='ATT 5 - Cost Support'!\$G\$103	(0)	ATT 5 - Cost Support	Used as check for input value		
23	Accumulated Intangible Depreciation	Amort of Other Utility Plant	689,402,579		200.21c	='ATT 5 - Cost Support'!\$G\$108		ATT 5 - Cost Support	Used as check for input value		
24		Accum Dep - General	508,181,970	519,932,106	219.28c	='ATT 5 - Cost Support'!\$G\$113	(0)	ATT 5 - Cost Support	Used as check for input value		
25											
26		Accum Dep - Steam production	3,728,903,605	4,062,875,656	219.20c				Component of total below		
27		Accum Dep - Nuclear production	0		219.21c				Component of total below		
28		Accum Dep - Hydro (conventional) production	474,579,810		219.22c				Component of total below		
29		Accum Dep - Hydro (pumped storage) production	0		219.23c				Component of total below		
30		Accum Dep - Other production	258,943,867	398,251,186	219.24c				Component of total below		
31	Production Accumulated Depreciation		4,462,427,282	4.965.743.651		='ATT 5 - Cost Support'!\$G\$129	(0)	ATT 5 - Cost Support	Used as check		
32	, , , , , , , , , , , , , , , , , , , ,										
33	Construction Materials & Supplies	Materials and supplies - est construction (EoY)	176,943,869	203,514,526	227.5c	='ATT 5 - Cost Support'!\$H\$146		Att 5 - Cost Support	Materials and Supplies section		
	Transmission Materials & Supplies	Materials and supplies - transmission (EoY)	1,231,929	815,425	227.8c	='ATT 5 - Cost Support'!\$H\$150		Att 5 - Cost Support	Materials and Supplies section		
	Undistributed Stores Expense	FERC 163 - Undistributed stores expense	0	0	227.16c	='ATT 5 - Cost Support'!\$H\$142		Att 5 - Cost Support	Materials and Supplies section		
36			-	_							
37	Account 190 Subtotal - p234	FERC 190 - ADIT (BoY)	783,561,636	777.003.313	234 18h	='Att 1 - ADIT'I\$E\$170		Att 1	Used as check for input values. Asset on BS.		
38		FERC 190 - ADIT (EoY)	777,003,313		234.18c	='Att 1a - ADIT'!\$E\$173		Att 1a	Used as check for input values. Asset on BS.		
39		FERC 281 - ADIT (BoY)	174,829,838	152,581,995	272.17b	='Att 1 - ADIT'I\$E\$196		Att 1	Used as check for input values. Liability on BS => change sign.		
40		FERC 281 - ADIT (EoY)	152,581,995	143,583,856	272.17k	='Att 1a - ADIT'!\$E\$199		Att 1a	Used as check for input values. Liability on BS => change sign.		
41	Account 282 Subtotal - p272	FERC 282 - ADIT (BOY)	2,889,829,879	2,908,481,325	274.9b	='Att 1 - ADIT'\$E\$267		Att 1	Used as check for input values. Liability on BS => change sign.		
42	Account 282 Subtotal - p274	FERC 282 - ADIT (EoY)	2,908,481,325	3.054.144.040	274.9k	"Att 1a - ADIT'!\$E\$273		Att 1a	Used as check for input values. Liability on BS => change sign.		
43		FERC 283 - ADIT (BOY)	297.173.549	365.071.741		='Att 1 - ADIT'(\$E\$399	- (0)		Used as check for input values. Liability on BS => change sign.		
44		FERC 283 - ADIT (BOT)	365.071.741	382.542.004	276.19b	='Att 1a - ADIT'\$E\$406		Att 1a	Used as check for input values. Liability on BS => change sign.		
45	PRODUIT 203 SUDIOIUI P270	TENCEDO PON (EOT)	303,071,741	302,342,004	ETV. IVN	-/41 14 -/1011 1424400		THE TO	osco as oncor for input vaccs. Elability on bo => citalige sign.		
	(561) Load Dispatching	FERC 561 - Load Dispatch (LD)	0	0	320.84b	='ATT 5 - Cost Support'!\$H\$263		Att 5 - Cost Support	Adi to transmission O&M section		
47	(561.1) Load Dispatch-Reliability	FERC 561.1 - LD reliability	0	0	320.85b	='ATT 5 - Cost Support'!\$H\$264		Att 5 - Cost Support	Adj to transmission O&M section		
48		FERC 561.2 - LD monitor operate	7,719,651	6,922,647	320.86b	='ATT 5 - Cost Support'\$R\$265		Att 5 - Cost Support	Adj to transmission O&M section Adj to transmission O&M section		
	(561.3) Load Dispatch-Monitor and Operate Transmission System (561.3) Load Dispatch-Transmission Service and Scheduling	FERC 561.3 - LD monitor operate FERC 561.3 - LD service scheduling	7,719,651		320.87b	='ATT 5 - Cost Support'sh\$266		Att 5 - Cost Support	Adj to transmission O&M section		
50		FERC 561.4 - Sched, sys control, dispatch	1,198,333			='ATT 5 - Cost Support'\$H\$267		Att 5 - Cost Support Att 5 - Cost Support	Adj to transmission O&M section Adj to transmission O&M section		
		FERC 561.5 - Reliability, plan, standards	2,375,511	2,388,711		='ATT 5 - Cost Support'\$R\$268		Att 5 - Cost Support	Adj to transmission O&M section		
52	(561.5) Reliability, Planning and Standards Development Less: Account 565	FERC 561.5 - Reliability, plan, standards FERC 565 - Transmission by others	2,3/5,511 141,188,225	2,388,711 159,058,497		#ATT 5 - Cost Support'\$H\$271 #ATT 5 - Cost Support'\$H\$271		Att 5 - Cost Support Att 5 - Cost Support	Adj to transmission O&M section Adj to transmission O&M section		
	LESS. MCCOURT 303	FERC 303 - Transmission by others	141,188,225	159,058,497	320.900	= ATT 3 = Gost Support (\$m\$27)		nii o - cosi auppori	ruj to transmission Oam section		
53	Transmission Q&M	Total Total Control of Control	240.00:	222.201.212	000 4406	-IATT 5 O4 Com		Att 5 - Cost Support	Adl to transmission O&M section		
		Total Transmission Expenses	210,891,669	232,301,840		='ATT 5 - Cost Support'!\$H\$260					
55	Property Insurance Account 924	FERC 924 - Property Insurance	4,494,291	4,207,600	320.185b 320.189b	='ATT 5 - Cost Support' \$i\$216		Att 5 - Cost Support	Adj to A&G expense section		
56		FERC 928 - Regulatory Commission Expenses	25,986,830	26,427,417		='Appendix A'!\$H\$122			Line 61		
57		FERC 930.1 - General Advertising Expenses	14,951	8,074	320.191b	"Appendix A'!\$H\$123		Appendix A Appendix A	Line 62		
	Total A&G	Total A&G Expenses	275,277,135	170,669,671	320.197b	='Appendix A'!\$H\$118			Line 57		
59		Amort - Intangible, Itd term (FERC 404)	46,992,581	58,013,199	336.1d	='ATT 5 - Cost Support'!\$H\$306		Att 5 - Cost Support	Depreciation Expense section		
	Amortization of other electric plant (405)	Amort exp - Intangible (FERC 405)	0	0	336.1e	='ATT 5 - Cost Support'!\$H\$307		Att 5 - Cost Support	Depreciation Expense section		
61		Dep exp - Transmission (FERC 403)	116,134,858	134,616,361	336.7b	='ATT 5 - Cost Support'!\$H\$296		Att 5 - Cost Support	Depreciation Expense section		
	Amortization of limited term electric plant (404)	Dep exp - Transmission, Itd term (FERC 404)	0	0	336.7d	='ATT 5 - Cost Support'!\$H\$297		Att 5 - Cost Support	Depreciation Expense section		
	Depreciation expense (403)	Dep exp - General (FERC 403)	45,107,563			='ATT 5 - Cost Support'!\$H\$301		Att 5 - Cost Support	Depreciation Expense section		
	Amortization of limited term electric plant (404)	Dep exp - General, Itd term (FERC 404)	711,435	591,957		='ATT 5 - Cost Support'!\$H\$302		Att 5 - Cost Support	Depreciation Expense section		
65	Transmission Wages Expense	Transmisison wages and salaries	27,994,491	29,153,152	354.21b	='Appendix A'!\$H\$12		Appendix A	Line 1		
	Total Wages Expense	Total O&M salaries	367,294,560	359,153,337	354.28b	='Appendix A'!\$H\$14		Appendix A	Line 2		
67	Less A&G Wages Expense	A&G wages and salaries	43,815,481	41,806,504	354.27b	='Appendix A'!\$H\$15		Appendix A	Line 3		

Data fn	om Company records (Manual Input)					
Line	Description, account, classification	Model worksheet input	Prior year values	Current year values	Source	Notes
0			2020	2021		
1	Facility Credits under Section 30.9	Att 5 - Cost Support, Line 166 "Facility Credits under Section 30.9 of the OATT"	0	0	Company records	
2	Interest on Network Upgrade Balance	Att 5 - Cost Support, Line 168 "Interest on Network Upgrade Facilities"	4,932,710	4,690,561	Company Records: Sum of SAP GL 585914 (Interest Expense - Transmission Deposits (third party) and 385914 (ESM).	
3	Network Upgrade Balance	Att 5 - Cost Support, Line 50 "Network Upgrade Balance"	147,761,488	147,966,140	Company Records: Sum of SAP GL accounts #285461 (Transm Interconnection Deposits - w/ third Party) and #285460 (Transm Interconnetion Deposits ESM).	
4	Federal income tax rate	Attachment A, Line 128 "FIT = Federal Income Tax Rate"	21.00%	21.00%	PacifiCorp tax rate assumptions - 2021	
5	State income tax rate	Attachment A, Line 129 "SIT = State Income Tax Rate or Composite"	4.54%	4.54%	PacifiCorp tax rate assumptions - 2021	
6	Percent of federal income tax deductible for state purposes	Attachment A, Line 130	0.00%	0.00%	PacifiCorp tax rate assumptions - 2021	
7	Rent from Electric Property - Transmission Related	Attachment 3, Line 1 "Rent from Electric Property - Transmission Related "	3,509,342		Company Records: Sum of SAP GL accounts #301863 and #301872 (PC 1192).	Fiber Optic Leases
8	WECC phase shifting fee (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	0			Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include the WECC phase shifting fees for a reduction of loop flows on transmission
9	Gen Interconnect and TSR study revenues(Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	854,804			Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include as a revenue credit on Attachment 3 of the Formula the reimbursements
10	WY Service territory fixed cost recovery fee (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	24,180	14,823		Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include a portion of the service territory fixed cost recovery fee received from a

11	Adjustment to exclude the write-offs that were booked to Account 573	Att 5 - Cost Support, Line 53 "Transmission O&M adjustment"	(122,888)	(89,622)		Based on the Resolution of Preliminary Challenges to the 2013 Annual Update, PacifiCorp agreed to exclude the write-offs that were booked to FERC Account 573 from the
12	Transmission imbalance penalty refunds in FERC 566	Att 5 - Cost Support, Line 53 "Transmission O&M adjustment"	0		Company Records: Sum of SAP GL 505962 & 505964 (FERC 566).	Based on the Resolution of Preliminary Challenges to 2013 Annual Update. PacifiCorp aggred to exclude the expenses associated with the refunds for transmission imbalance penalties booked to FERC Account 566 from the transmission ATRR.
13	C&T (ESM) cost portion of Studies in FERC 561.6 and 561.7	Att 5 - Cost Support, Line 53 "Transmission O&M adjustment"	(127,537)			Exclude C&T's (ESM) expenses for studies from O&M. Third party's expenses for studies are offset in revenue credits; ESM's expense portion needs to be excluded from O&M.
14	EIM: Capital Cost of upgrade of substation and power plant meters to 5-min memory capability.	Attachment 15 - GSU and Associated Equipment, "Wind Generation Facilities adjustment"	738,458	738,458	Company Records: FERC Account 353 details	During the stakeholder process in PacifiCorp's EIM filing in Docket No. ER14-1578, PacifiCorp agreed to remove the EIM-related capital costs for substation and power plant meter upgrades to five-minute memory capability booked to FERC Account 353 from its
15	EIM: Transmission allocation of General (FERC accounts 391 and 397) and Intangible (FERC account 303) assets attributable to ESM participation in EIM and excluded from ATRR.	Attachment 15 - GSU and Associated Equipment, "Wind Generation Facilities adjustment"	123,264	120,807		Transmission allocation of general and intangible assets (acquisition value times labor allocator) attributable to ESM participation in EIM ad excluded from ATRR. FERC accounts 303, 391, and 397.
16	Interconnection Customer Interconnection Facilities (ICIFs).	Attachment 15 - GSU and Associated Equipment, "Wind Generation Facilities adjustment"	181,490,604	167,633,606	Company Records: Capital assets details	Exclude transmission facilities from Transmission Plant in-Service as these charges are directly assigned to non-transmission customers.

FERC Form 1 Data Consolidation

ID	Data_description	ff1_page	ff1_line	ff1_col	ff1_map	column_name	2019	2020	2021
1	FERC 408.1 - Taxes Other than Income	114	14	с	114.14c	Total Current Year to Date Balance for Quarter/Year	199,137,026	208,904,338	213,406,731
2	FERC 411.4 - Net ITC adjustment	114	19	с	114.19c	Total Current Year to Date Balance for Quarter/Year	(2,738,724)	(2,252,575)	(1,339,178)
3	Amort of Other Utility Plant	200	21	с	200.21c	Total Company for the Current Year/Quarter Ended	652,942,422	689,402,579	725,504,660
4	FERC 303 - Misc intangible plant (BoY)	204	5	b	204.5b	Balance Beginning of Year	970,432,021	1,015,882,796	1,054,374,613
5	FERC 303 - Misc intangible plant (EoY)	204	5	g	204.5g	Balance at End of Year	1,015,882,796	1,054,374,613	1,106,474,798
6	Total production plant (BoY)	204	46	b	204.46b	Balance Beginning of Year	12,454,178,185	12,370,876,824	12,652,732,709
7	Total production plant (EoY)	204	46	g	204.46g	Balance at End of Year	12,370,876,824	12,652,732,709	13,476,057,171
8	Total transmission plant (BoY)	204	58	b	204.58b	Balance Beginning of Year	6,353,044,980	6,478,620,080	7,627,712,649
9	Total transmission plant (EoY)	204	58	g	204.58g	Balance at End of Year	6,478,620,080	7,627,712,649	7,890,023,096
10	Total distribution plant (BoY)	204	75	b	204.75b	Balance Beginning of Year	7,017,942,816	7,295,300,652	7,647,962,060
11	Total distribution plant (EoY)	204	75	g	204.75g	Balance at End of Year	7,295,300,652	7,647,962,060	8,032,285,953
12	Total general plant (BoY)	204	99	b	204.99b	Balance Beginning of Year	1,274,442,961	1,287,632,918	1,349,470,354
13	Total general plant (EoY)	204	99	g	204.99g	Balance at End of Year	1,287,632,918	1,349,470,354	1,376,963,715
14	Electric Plant Purchased	204	101	g	204.101g	Balance Beginning of Year	-00	-00	-00
15	Electric plant sold	204	102	g	204.102g	Balance at End of Year	-00	-00	-00
16	Total electric plant in service (BoY)	204	104	b	204.104b	Balance at End of Year	28,070,040,963	28,448,313,270	30,332,252,385
17	Total electric plant in service (EoY)	204	104	g	204.104g	Balance at End of Year	28,448,313,270	30,332,252,385	31,881,804,733
18	Electric plant held for future use	214	47	d	214.47d	Balance at End of Year	25,890,060	23,912,440	14,811,003
19	Accum Dep - Steam production	219	20	С	219.20c	Electric Plant in Service	3,749,690,656	3,728,903,605	4,062,875,656
20	Accum Dep - Nuclear production	219	21	С	219.21c	Electric Plant in Service	-00	-00	-00
21	Accum Dep - Hydro (conventional) production	219	22	С	219.22c	Electric Plant in Service	450,261,661	474,579,810	504,616,809
22	Accum Dep - Hydro (pumped storage) production	219	23	С	219.23c	Electric Plant in Service	-00	-00	-00

23	Accum Dep - Other production	219	24	С	219.24c	Electric Plant in Service	531,443,175	258,943,867	398,251,18
24	Accum Dep - Transmission	219	25	С	219.25c	Electric Plant in Service	1,863,152,997	1,942,552,606	2,045,200,00
25	Accum Dep - Distribution	219	26	С	219.26c	Electric Plant in Service	2,925,945,711	3,027,035,455	3,143,599,73
26	Accum Dep - General	219	28	С	219.28c	Electric Plant in Service	493,756,072	508,181,970	519,932,10
27	Accum Dep - Total	219	29	С	219.29c	Electric Plant in Service	10,014,250,272	9,940,197,313	10,674,475,49
28	Materials and supplies - est construction (EoY)	227	5	С	227.5c	Balance End of Year	162,913,741	176,943,869	203,514,52
29	Materials and supplies - transmission (EoY)	227	8	С	227.8c	Balance End of Year	852,235	1,231,929	815,42
30	FERC 163 - Undistributed stores expense	227	16	С	227.16c	Balance End of Year	-00	-00	-(
31 F	FERC 190 - ADIT (BoY)	234	18	b	234.18b	begin yr bal	824,459,612	783,561,636	777,003,3
	FERC 190 - ADIT (EoY)	234	18		234.18c	yr end bal	783,561,636	777,003,313	701,421,3
	FERC 281 - ADIT (BoY)	272	17		272.17b	bgn yr bal	180,339,430	174,829,838	152,581,9
	FERC 281 - ADIT (EoY)	272	17	k	272.17k	end yr bal	174,829,838	152,581,995	143,583,8
	FERC 282 - ADIT (BoY)	274	9	b	274.9b	bgn yr bal	2,910,580,066	2,889,829,879	2,908,481,3
	FERC 282 - ADIT (EoY)	274		k	274.9k	end yr bal	2,889,829,879	2,908,481,325	3,054,144,0
	FERC 283 - ADIT (BoY)	276	19	b	276.19b	bgn yr bal	285,789,510	297,173,549	365,071,7
	FERC 283 - ADIT (EoY)	276	19		276.19k	end yr bal	297,173,549	365,071,741	382,542,0
	FERC 561 - Load Dispatch (LD)	320	84		320.84b	crnt yr amt	-00	-00	
	FERC 561.1 - LD reliability	320	85		320.85b	crnt_yr_amt	-00	-00	
	FERC 561.2 - LD monitor operate	320	86		320.86b	crnt_yr_amt	7,813,567	7,719,651	6,922,
	FERC 561.3 - LD service scheduling	320	87		320.87b	crnt yr amt	-00	-00	
	FERC 561.4 - Sched, sys control, dispatch	320	88		320.88b	crnt yr amt	1,250,888	1,198,333	998,
	FERC 561.5 - Reliability, plan, standards	320	89		320.89b	crnt_yr_amt	1,962,101	2,375,511	2,388,
	FERC 561.8 - Reliability, plan, standards services	320	92		320.92b	crnt_yr_amt	8,800,994	4,780,276	5,672,
46	FERC 565 - Transmission by others	320	96	h	320.96b	crnt_yr_amt	145,825,268	141,188,225	159,058,
	Total Transmission Expenses	320	112		320.112b	crnt_yr_amt	218,366,626	210,891,669	232,301,
	FERC 924 - Property Insurance	320	185		320.185b	crnt yr amt	4,737,084	4,494,291	4,207,
	FERC 928 - Regulatory Commission Expenses	320	189	-	320.189b	crnt yr amt	25,605,836	25,986,830	26,427,
	FERC 930.1 - General Advertising Expenses	320	191		320.191b	crnt yr amt	55,028	14,951	8,
	Total A&G Expenses	320	197		320.197b	crnt yr amt	115,628,648	275,277,135	170,669,
	Industry association dues	335		b	335.1b	Amount	1,376,461	1,318,681	1,577,
	Amort - Intangible, ltd term (FERC 404)	336	1	d	336.1d	Amortization of Limited Term Electric Plant (Account 404)	48,671,914	46,992,581	58,013,
54	Amort exp - Intangible (FERC 405)	336	1	е	336.1e	Amortization of Other Electric Plant (Acc 405)	-00	-00	
55 [Dep exp - Transmission (FERC 403)	336	7	b	336.7b	Depreciation Expense (Account 403)	112,507,659	116,134,858	134,616,
56 [Dep exp - Transmission, Itd term (FERC 404)	336	7	d	336.7d	Amortization of Limited Term Electric Plant (Account 404)	-00	-00	

57	Dep exp - General (FERC 403)	336	10	b	336.10b	Depreciation Expense (Account 403)	42,404,362	45,107,563	47,034,116
58	Dep exp - General, ltd term (FERC 404)	336	10	d	336.10d	Amortization of Limited Term Electric Plant (Account 404)	706,273	711,435	591,957
59	Transmisison wages and salaries	354	21	b	354.21b	Direct Payroll Distribution	26,859,544	27,994,491	29,153,152
60	A&G wages and salaries	354	27	b	354.27b	Direct Payroll Distribution	42,795,683	43,815,481	41,806,504
61	Total O&M salaries	354	28	b	354.28b	Direct Payroll Distribution	362,000,992	367,294,560	359,153,337

			2021 Form 1 data	2020 Form 1 data	Absolute change	Percent change
led cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	True-up	2020 data in Settlement model	1 True-up value minus 2021 Projection (as-filed) va	Change over 2021 Projection (as
ators						
aluis						
Wages & Salary Allocation Factor						
Transmission Wages Expense		354.21b	29,153,152	27,994,491	1,158,661	4.14%
Total Wages Expense		354.28b	359,153,337	367,294,560	(8,141,223)	-2.22%
Less A&G Wages Expense		354.27b	41,806,504	43,815,481	(2,008,977)	-4.59%
Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	317,346,833	323,479,079	(6,132,246)	-1.90%
Wages & Salary Allocator		(Line 1 / Line 4)	9.1865%	8.6542%	0.5323%	6.15%
Plant Allocation Factors					0.40.400.000	0.000/
Electric Plant in Service	(Note M)	Attachment 5	31,242,730,613	30,332,252,385	910,478,228	3.00%
Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	10,308,795,383	9,940,197,313	368,598,070	3.71%
Accumulated Amortization	(Note N)	Attachment 5	707,453,619	689,402,579	18.051.040	2.62%
Total Accumulated Depreciation		(Line 7 + 8)	11,016,249,002	10,629,599,892	386,649,110	3.64%
Net Plant		(Line 6 - Line 9)	20,226,481,611	19,702,652,493	523,829,118	2.66%
Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	7,980,747,289	8,034,520,619	(53,773,329)	-0.67%
Gross Plant Allocator		(Line 11 / Line 6)	25.5443%	26.4884%	-0.9440%	-3.56%
Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	5.869.003.644	5.988.326.781	(119,323,137)	-1.99%
Net Plant Allocator		(Line 13 / Line 10)	29.0164%	30.3935%	-1.3771%	-4.53%
Calculations						
Plant In Service						
Transmission Plant In Service	(Note M)	Attachment 5	7,756,261,485	7,627,712,649	128,548,836	1.69%
New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant	(Notes A & P)	Attachment 6	0	198,774,682	(198,774,682)	-100.00%
Total Transmission Plant		(Line 15 + Line 16)	7,756,261,485	7,826,487,331	(70,225,846)	-0.90%
General Plant	(Note N)	Attachment 5	1,363,217,035	1,349,470,354	13,746,681	1.02%
Intangible Plant	(Note N)	Attachment 5	1,080,424,706	1,054,374,613	26,050,092	2.47%
Total General and Intangible Plant		(Line 18 + Line 19)	2,443,641,740	2,403,844,967	39,796,773	1.66%
Wage & Salary Allocator		(Line 5)	9.1865%	8.6542%		
General and Intangible Allocated to Transmission		(Line 20 * Line 21)	224,485,804	208,033,288	16,452,517	7.91%
Land Held for Future Use	(Notes B & L)	Attachment 5	1,598,942	1,679,914	(80,972)	-4.82%
Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	7,982,346,232	8,036,200,533	(53,854,301)	-0.67%

	_		2021 True-up	2021 Projection (as-filed) 2020 Form 1 data	Absolute change	Description of
haded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data True-up	2020 Form 1 data 2020 data in Settlement model	Absolute change 1 True-up value minus 2021 Projection (as-filed) va	Percent change Change over 2021 Projection (as-file)
	<u> </u>	.				
Accumulated Depreciation and Amortization						
25 Transmission Accumulated Depreciation	(Note M)	Attachment 5	1,999,529,240	1,942,552,607	56,976,634	2.93%
6 Accumulated General Depreciation	(Note N)	Attachment 5	514,057,038	508,181,970	5,875,068	1.16%
Accumulated Amortization	(Note N)	(Line 8)	707,453,619	689,402,579	18,051,040	2.62%
8 Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,221,510,657	1,197,584,549	23,926,108	2.00%
9 Wage & Salary Allocator 0 Subtotal General and Intangible Accum, Depreciation Allocated to Transmission		(Line 5)	9.1865%	8.6542%		0.070/
Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	112,214,404	103,641,231	8,573,174	8.27%
Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	2,111,743,645	2,046,193,838	65,549,807	3.20%
Total Net Property, Plant & Equipment		(Line 24 - Line 31)	5,870,602,587	5,990,006,695	(119,404,109)	-1.99%
ustments To Rate Base						
Accumulated Deferred Income Taxes ADIT net of FASB 106 and 109		Attachment 1A	(795,129,751)	(774,655,922)	(20,473,829)	-2.64%
Excess or Deficient ADIT Balance		Attachment 1B	(356,992,668)	(366,940,673)		2.71%
EXCOSO OF DOTIGICITY ADTI-DUMINOC		/ Madrinett 15	(555,552,555)	(000,040,010)	0,040,000	2.7 170
CWIP for Incentive Transmission Projects CWIP Balances for Current Rate Year			_	_	•	
CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0	0	0	n/m
ITC Adjustment						
IRC 46(f)1 adjustment		Attachment 5	(8,032)	(14,278)	6,245	43.74%
Unfunded Reserves						
6 Unfunded Reserves		Attachment 16	(14,622,165)	(14,028,701)	(593,464)	-4.23%
Prepayments						
7 Prepayments	(Note K & N)	Attachment 11	11,088,781	8,298,155	2,790,626	33.63%
Abandoned Plant						
B Unamortized Abandoned Plant	(Note O)		0	0	0	n/m
Materials and Supplies						
Undistributed Stores Expense	(Note N)	Attachment 5	0	0	0	n/m
0 Wage & Salary Allocator		(Line 5)	9.1865%	8.6542%		6.15%
1 Total Undistributed Stores Expense Allocated to Transmission 2 Construction Materials & Supplies	(Nata NI)	(Line 39 * Line 40) Attachment 5	0 190,229,198	176.943.869	0 13,285,329	n/m 7.51%
2 Construction Materials & Supplies 3 Wage & Salary Allocator	(Note N)	(Line 5)	9.1865%	8.6542%		7.51%
4 Construction Materials & Supplies Allocated to Transmission		(Line 4) (Line 42 * Line 43)	17,475,456	15,313,057	2,162,399	14.12%
5 Transmission Materials & Supplies	(Note N)	Attachment 5	1,023,677	1,231,929	(208,252)	-16.90%
Total Materials & Supplies Allocated to Transmission	(11010-11)	(Line 41 + Line 44 + Line 45)	18,499,133	16,544,986	1,954,147	11.81%
Cash Working Capital						
7 Operation & Maintenance Expense		(Line 75)	80,052,400	83,834,974		-4.51%
8 1/8th Rule	(Note S)	Zero	0.0%	0.0%		
Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)	0	0	0	n/m
Network Upgrade Balance						
0 Network Upgrade Balance	(Note N)	Attachment 5	(147,863,814)	(147,761,488)	(102,326)	-0.07%
Total Adjustment to Rate Base		(Lines 33 + 33b +34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,285,028,515)	(1,278,557,921)	(6,470,594)	-0.51%
2 Rate Base		(Line 32 + Line 51)	4,585,574,072	4,711,448,774	(125,874,703)	-2.67%
Late Dage		(LINE OZ + LINE OT)	4,303,374,072	4,711,440,774	(123,014,103)	-2.07 /0

			2021 True-up	2021 Projection (as-filed)		
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data	2020 Form 1 data	Absolute change	Percent change
		reactions (i. Enter anni i reactiones, autasimient, or monastion)	True-up	2020 data in Settlement model	1 True-up value minus 2021 Projection (as-filed) va	Change over 2021 Projection (as-filed
0						
Operations & Maintenance Expense						
Transmission O&M						
53 Transmission O&M		Attachment 5	232,161,868	210,641,245	21,520,623	10.22%
54 Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	10,309,902	11,293,495	(983,593)	-8.71%
55 Less: Account 565		Attachment 5	159,058,497	141,188,225	17,870,272	12.66%
Transmission O&M		(Lines 53 - 55)	62,793,469	58,159,525	4,633,944	7.97%
Allocated Administrative & General Expenses						
57 Total A&G		320.197b	170,669,671	275,277,135	(104,607,464)	-38.00%
58 Less Actual PBOP Expense Adjustment		Attachment 5	0	0	(104,007,404)	n/m
59 Less Property Insurance Account 924		320.185b	4,207,600	4,494,291	(286,691)	-6.38%
60 Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0	0	0	n/m
61 Less Regulatory Commission Exp Account 928	(Note D)	320.189b	26,427,417	25,986,830	440,587	1.70%
62 Less General Advertising Exp Account 930.1		320.191b	8,074	14,951	(6,877)	-46.00%
63 Less Membership Dues	(Note C)	Attachment 5	860,993	676,503	184,489	27.27%
64 Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	139,165,587	244,104,560		-42.99%
Wage & Salary Allocator		(Line 5)	9.1865%	8.6542%		00.400/
Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	12,784,484	21,125,270	(8,340,786)	-39.48%
Directly Assigned A&G						
67 Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,399,644	3,359,714	39,930	1.19%
68 General Advertising Exp Account 930.1 - Safety-related Advertising	(11010 2)	Attachment 5	0	0,000,111	0	n/m
69 Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,399,644	3,359,714	39,930	1.19%
70 Property Insurance Account 924	(Note F)	Attachment 5	4,207,600	4,494,291	(286,691)	-6.38%
71 General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0	0	0	n/m
72 Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	4,207,600	4,494,291	(286,691)	-6.38%
73 Gross Plant Allocator 74 A&G Directly Assigned to Transmission		(Line 12)	25.5443%	26.4884%		0.700/
74 A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,074,803	1,190,465	(115,661)	-9.72%
75 Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	80,052,400	83,834,974	(3,782,573)	-4.51%
Depreciation & Amortization Expense						
Depreciation Expense						
76 Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	134,616,361	116,134,858	18,481,503	15.91%
70 Hanshillssion Depreciation Expense including Amortization of Elimited Territ Hant	(Note 11)	Attachment	134,010,301	110,134,030	10,401,303	13.3170
77 General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	47,626,073	45,818,998	1,807,075	3.94%
78 Intangible Amortization	(Note H)	Attachment 5	58,013,199	46,992,581	11,020,618	23.45%
79 Total		(Line 77 + Line 78)	105,639,272	92,811,579	12,827,693	13.82%
80 Wage & Salary Allocator		(Line 5)	9.1865%	8.6542%		
81 General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	9,704,580	8,032,089	1,672,491	20.82%
00 Abandanad Diant Assartiantian	(NI=+= O)		0	0	0	
82 Abandoned Plant Amortization	(Note O)		U	0	0	n/m
		(Lines 76 + 81 + 82)	144,320,941	124,166,947	20,153,994	16.23%
83 Total Transmission Depreciation & Amortization						
· · · · · · · · · · · · · · · · · · ·		,				
83 Total Transmission Depreciation & Amortization Taxes Other Than Income						
· · · · · · · · · · · · · · · · · · ·		Attachment 2	47.281.609	48,450.808	(1.169.200)	-2.41%
Taxes Other Than Income		Attachment 2	47,281,609	48,450,808	(1,169,200)	-2.41% -2.41%

Shaded cells are inputs		Notes	Notes Reference (FERC Form 1 reference, attachment, or instruction)		2020 Form 1 data	Absolute change	Percent change	
Silaueu	cens are inputs	Mores	Reference (PERC Form 1 reference, attachment, or instruc	True-up	2020 data in Settlement model	1 True-up value minus 2021 Projection (as-filed) va	Change over 2021 Projection (as-filed)	
Return \	Capitalization Calculations							
86	ong-Term Debt		A11 1 444	0.040.504.045	0.004.050.000	447.004.045	5.040/	
87	Account 221 Bonds		Attachment 14	8,842,534,615	8,394,650,000	447,884,615	5.34%	
	Less Account 222 Reacquired Bonds		Attachment 14	0	0	0	n/m	
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14	0	0	0	n/m	
89	Account 224 Other Long-term Debt		Attachment 14	0	0	0	n/m	
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	8,842,534,615	8,394,650,000	447,884,615	5.34%	
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	20,988,276	16,847,657	4,140,619	24.58%	
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	39,782,153	36,907,274	2,874,879	7.79%	
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	3,099,866	3,679,943	(580,077)	-15.76%	
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	8,446	19,483	(11,037)	-56.65%	
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0	0	0	n/m	
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	8,778,672,766	8,337,234,610	441,438,157	5.29%	
	ong Term Debt Cost							
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	405,404,301	395,449,302	9,954,998	2.52%	
98	Less Hedging Expense	(Note R)	Attachment 14	0	0	0	n/m	
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	4,541,192	4,430,043	111,149	2.51%	
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	607,365	582,467	24,898	4.27%	
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	9,641	11,026	(1,385)	-12.56%	
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14	0_	0	0	n/m	
103	Total Long Term Debt Cost		Sum Lines 97 through 102	410,543,217	400,450,788	10,092,430	2.52%	
	Preferred Stock and Dividend							
104	Account 204 Preferred Stock Issued		Attachment 14	2,397,600	2,397,600	0	0.00%	
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14	0	0	0	n/m	
106	Account 207 Premium on Preferred Stock		Attachment 14	0	0	0	n/m	
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	0	0	0	n/m	
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14	0	0	0	n/m	
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14	0	0	0	n/m	
110	Total Preferred Stock		Sum Lines 104 through 109	2,397,600	2,397,600	0	0.00%	
111	Preferred Dividend		Attachment 14 (Enter po	sitive) 161,902	161,902	0	0.00%	
	Preferred Dividend		Attacriment 14 (Enter po	silve) 161,302	161,902	U	0.00%	
(Common Stock							
112	Proprietary Capital		Attachment 14	9,573,346,279	8,825,482,942	747,863,338	8.47%	
113	Less: Total Preferred Stock		(Line 110)	2,397,600	2,397,600	0	0.00%	
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	86,774,204	74,154,436	12,619,768	17.02%	
115	Less: Account 219		Attachment 14	(18,514,257)	(15,828,669	(2,685,588)	-16.97%	
116	Total Common Stock		Sum Lines 112 through 115	9,502,688,732	8,764,759,574	737,929,158	8.42%	

2021 Projection (as-filed)

2021 True-up

48.19% 0.01% 51.79% 4.68% 6.75% 9.80%	2020 Form 1 data 2020 data in Settlement model 48.91% 0.01% 51.07% 4.80% 6.75% 9.80%	6 0.00% 6 0.72% 6 -0.13%	
48.19% 0.01% 51.79% 4.68% 6.75% 9.80%	48.91% 0.01% 51.07% 4.80% 6.75% 9.80%	6 -0.72% 6 0.00% 6 0.72% 0.13%	
0.01% 51.79% 4.68% 6.75% 9.80%	0.01% 51.07% 4.80% 6.75% 9.80%	6 0.00% 6 0.72% 6 -0.13%	
0.01% 51.79% 4.68% 6.75% 9.80%	0.01% 51.07% 4.80% 6.75% 9.80%	6 0.00% 6 0.72% 6 -0.13%	
51.79% 4.68% 6.75% 9.80% 2.25% 0.00%	51.07% 4.80% 6.75% 9.80%	6 0.72% - 6 -0.13%	
4.68% 6.75% 9.80% 2.25% 0.00%	4.80% 6.75% 9.80%	6 -0.13% 6 0.00%	
6.75% 9.80% 2.25% 0.00%	6.75% 9.80%	6 0.00%	
6.75% 9.80% 2.25% 0.00%	6.75% 9.80%	6 0.00%	
9.80% 2.25% 0.00%	9.80%		
9.80% 2.25% 0.00%	9.80%		
2.25% 0.00%		-	
0.00%	2.35%		
5 O9%	0.00%		
	5.00%		
7.3304%	7.36%	-0.02%	
336,141,214	346,545,166	(10,403,952)	-3.00%
32.602%	32.602%	6	
(200 500)	(004.007	300.055	43.24%
			43.24% 43.24%
(515,269)	(907,845	392,576	
75,894,794	76,893,450	(998,656)	-1.30%
(19,896,011)	(19,896,011) 0	0.00%
(26 382 594)	(26,382,594	0	0.00%
(20,002,004)	40 603 044	(606,080)	-1.22%
	(19,896,011) (26,382,594)	4.54% 0.00% 0.009 24.587% 32.602% (388.582) (515,269) (515,269) (75,894,794 (19,896,011) (26,382,594) (26,382,594)	4.54% 4.54% 0.00% 0.00% 0.00% 0.00% 24.587% 24.587% 32.602% 32.602% (388,582) (684,637) 296,055 (515,269) (907,845) 392,576 75,894,794 76,893,450 (998,656) (19,896,011) (19,896,011) 0 (26,382,594) 0

Maries M					2021 True-up	2021 Projection (as-filed)		
Comment Comm	Shade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)				•
Part			111111	Transfer (1 Error ann 1 Taisranas, autasimient, ar mat astan)	True-up	2020 data in Settlement model	1 True-up value minus 2021 Projection (as-filed) va	Change over 2021 Projection (as-filed)
Part		. Por transfer						
17	Reven	ue Requirement						
17		Summary						
1988 1988	137			(Line 32)	5.870.602.587	5.990.006.695	(119.404.109)	-1.99%
1								
14 150	139	Rate Base		(Line 52)	4,585,574,072	4,711,448,774	(125,874,703)	-2.67%
14 150								
1 1 1 1 1 1 1 1 1 1								
1								
Adjustment to Remove Requirements Associated with Excluded Transmission Facilities 146 Transmission Plant in Service (Line 15) 7,756,201,488 7,227,112,648 128,548,208 1.89%	1	modific Tuxos		(Line 100)	40,000,001	40,000,011	(000,000)	1.2270
Tamemission Plantif Service Clue 15 Allachiment 15	145	Gross Revenue Requirement		(Sum Lines 140 to 144)	656,793,095	652,600,907	4,192,188	0.64%
Tamemission Plantif Service Clue 15 Allachiment 15		Adjustment to Remove Payanus Paguirements Associated with Evaluded Transmission Excilitios						
	116			(Line 15)	7 756 261 405	7 607 710 640	100 540 006	1 60%
Float Floa			(Note I)	,				
Modeston Ratio Claim 148 / Line 146 S. 55.730.006 S. 52.496 S. 52.49			(Note 3)					
				,			145,420,134	2.00%
Aglusted Gross Revenue Requirement Clime 149* Line 150)				,			4 102 109	0.649/
Revenue Credits				-7				
152 Revenue Requirement Revenue Revenue Requirement Revenue Revenu	151	Adjusted Gross Revenue Requirement		(Line 149 "Line 150)	627,456,925	621,517,290	5,939,634	0.96%
Not Plant Carrying Charge Cline 151 - Line 152)		Revenue Credits						
Not Plant Carrying Charge	152	Revenue Credits		Attachment 3	133,378,159	98,029,233	35,348,926	36.06%
154 Gross Revenue Requirement (Line 150) (1.65 + Line 34) (1.67 + Line 25 + Line 34) (1.67 + Line 25 + Line 34) (1.67 + Line 25 + Line 34) (1.67 + Line 155) (1.67 + Line 167 + Line 167 + Line 156) (1.67 + Line 167 + Line 167 + Line 167 + Line 156) (1.67 + Line 167	153	Net Revenue Requirement		(Line 151 - Line 152)	494,078,766	523,488,058	(29,409,292)	-5.62%
154 Gross Revenue Requirement (Line 150) (1.65 + Line 34) (1.67 + Line 25 + Line 34) (1.67 + Line 25 + Line 34) (1.67 + Line 25 + Line 34) (1.67 + Line 155) (1.67 + Line 167 + Line 167 + Line 156) (1.67 + Line 167 + Line 167 + Line 167 + Line 156) (1.67 + Line 167								
15	454			(1: 450)	050 700 005	050 000 007	4 400 400	0.049/
156 Net Plant Carrying Charge without Depreciation (Line 154 / Line 155) (Line 155 / Line 76 - Line 127 - Line 136) / Line 155 9,0707% 9,1175% 0,005% 1,0000%								
157 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes (Line 154 - Line 76 - Line 136) / Line 155 2,3805% 2,3805% 2,3805% 2,065% 2,3805%								-2.1076
Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes Cline 154 - Line 76 - Line 127 - Line 136) / Line 155 2.3805% 2.3848% 0.00%				(
159 Gross Revenue Requirement Less Return and Taxes (Line 150 - Line 143 - Line 144) 271,654,950 256,452,729 15,202,221 5,93% 160 Increased Return and Taxes Attachment 4 416,630,993 428,054,955 (11,23,962) - 2,67% 161 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 159 + Line 160) 688,285,433 684,507,684 3,778,259 0,55% 162 Net Transmission Plant (Line 167 - Line 25 + Line 34) 5,756,32,244 5,883,934,724 (127,202,480) -2,16% 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 / Line 162) 164 165 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation (Line 161 - Line 76) / Line 162 9,6178% 9,6597% 165 Net Revenue Requirement 494,078,766 523,488,058 (29,409,292) -5,62% 166 Facility Credits under Section 3.0.9 of the OATT Attachment 5 0 0 0 0 n/m 167 Transmission Incentive Credit 169 Line								
159 Gross Revenue Requirement Less Return and Taxes (Line 150 - Line 143 - Line 144) 271,654,950 256,452,729 15,202,221 5,93% 160 Increased Return and Taxes Attachment 4 416,630,993 428,054,955 (11,23,962) - 2,67% 161 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 159 + Line 160) 688,285,433 684,507,684 3,778,259 0,55% 162 Net Transmission Plant (Line 167 - Line 25 + Line 34) 5,756,32,244 5,883,934,724 (127,202,480) -2,16% 163 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 / Line 162) 164 165 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation (Line 161 - Line 76) / Line 162 9,6178% 9,6597% 165 Net Revenue Requirement 494,078,766 523,488,058 (29,409,292) -5,62% 166 Facility Credits under Section 3.0.9 of the OATT Attachment 5 0 0 0 0 n/m 167 Transmission Incentive Credit 169 Line		Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE						
Net Revenue Requirement per 100 Basis Point increase in ROE (Line 159 + Line 160) 688,285,943 684,507,684 3,772,259 0.55%	159			(Line 150 - Line 143 - Line 144)	271,654,950	256,452,729	15,202,221	5.93%
162 Net Transmission Plant (Line 17 - Line 25 + Line 34) 5,756,732,244 5,883,934,724 (127,202,480) -2.16% 103 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation (Line 161 Line 162) 11,9562% 11,6335% 165 Net Revenue Requirement (Line 153) 494,078,766 523,488,058 (29,409,929) -5.62% 166 Facility Credits under Section 30.9 of the OATT Attachment 5 0 0 0 0 n/m 167 Transmission Incentive Credit 5,375,322 5,341,517 33,805 0.63% 168 Interest on Network Upgrade Facilities 4,690,561 4,932,710 (242,148) 4,91% 169 Net Zonal Revenue Requirement (Line 165 + 166 + 167 + 168) 504,144,648 533,762,284 (29,617,636) -5.55% Network Service Rate 12 C P Monthly Peak (MW) Rate (S/MW-year) 14,400 14,253 147 1.03% 169 Rate (S/MW-year) 14,400 14,253 147 1.03% 170 Rate (S/MW-year) 35,009 37,449 (2,440) -6.51% 170 12 C P Monthly Peak (MW) (Note I) Attachment 9a/9b (Line 169 / 170) 35,009 37,449 (2,440) -6.51% 170 12 C P Monthly Peak (MW) (Note I) (Line 169 / 170)								
Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 161 / Line 162) 11.9562% 11.6335% 11.6355%								
Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation (Line 161 - Line 76) / Line 162 9.6178% 9.6597%							(127,202,480)	-2.16%
165 Net Revenue Requirement 494,078,766 523,488,058 (29,409,292) -5.62% 166 Facility Credits under Section 30.9 of the OATT Attachment 5 0 0 0 n/m 167 Transmission Incentive Credit Attachment 7 5,375,322 5,341,517 33,805 0.63% 168 Interest on Network Upgrade Facilities 4,690,561 4,932,710 (242,148) -4,91% 169 Net Zonal Revenue Requirement (Line 165 + 166 + 167 + 168) 504,144,648 533,762,284 (29,617,636) -5.55% Network Service Rate 170 12 CP Monthly Peak (MW) 14,400 14,253 147 1.03% 171 Rate (\$/MW-year) 35,009 37,449 (2,440) -6.51%								
166 Facility Credits under Section 30.9 of the OATT Attachment 5 0 0 0 0 n/m 167 Transmission Incentive Credit Attachment 7 5,375,322 5,341,517 33,805 0.63% 168 Interest on Network Upgrade Facilities 4,690,561 4,932,710 (242,148) -4.91% 169 Net Zonal Revenue Requirement (Line 165 + 166 + 167 + 168) 504,144,648 533,762,284 (29,617,636) -5.55% Network Service Rate 170 12 CP Monthly Peak (MW) 14,400 14,253 147 1.03% 171 Rate (\$/MW-year) (Line 169 / 170) 35,009 37,449 (2,440) -6.51%	104	Net Flant Carrying Charge per 100 basis Foint in NOE without Depreciation		(Line 101 - Line 70) / Line 102	9.017070	9.0591 /0		
167 Transmission Incentive Credit 5,375,322 5,341,517 33,805 0.63% 168 Interest on Network Upgrade Facilities 4,690,561 4,932,710 (242,148) -4.91% 169 Net Zonal Revenue Requirement (Line 165 + 166 + 167 + 168) 504,144,648 533,762,284 (29,617,636) -5.55% Network Service Rate 170 12 CP Monthly Peak (MW) 14,400 14,253 147 1.03% 171 Rate (\$/MW-year) (Line 169 / 170) 35,009 37,449 (2,440) -6.51%								
168 Interest on Network Upgrade Facilities Attachment 5 4,690,561 4,932,710 (242,148) -4.91% 169 Net Zonal Revenue Requirement (Line 165 + 166 + 167 + 168) 504,144,648 533,762,284 (29,617,636) -5.55% Network Service Rate 170 12 CP Monthly Peak (MW) 14,400 14,253 147 1.03% 171 Rate (\$/MW-year) 35,009 37,449 (2,440) -6.51%					<u> </u>	_		
Network Service Rate Note Work Service Rate 170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b 14,400 14,253 147 1.03% 171 Rate (\$/MW-year) (Line 169 / 170) 35,009 37,449 (2,440) -6.51%								
Network Service Rate 170 12 CP Monthly Peak (MW) 14,400 14,253 147 1.03% 171 Rate (\$/MW-year) (Line 169 / 170) 35,009 37,449 (2,440) -6.51%								
170 12 CP Monthly Peak (MW) (Note I) Attachment 9a/9b 14,400 14,253 147 1.03% 171 Rate (\$/MW-year) (Line 169 / 170) 35,009 37,449 (2,440) -6.51%	109	Het Zonai Nevenue Neyunement		(Liile 100 + 100 + 101 + 100)	304,144,040	333,102,284	(29,017,030)	-0.0070
171 Rate (\$/MW-year) (Line 169 / 170) 35,009 37,449 (2,440) -6.51%	170		(Note I)	Attachment Co/Ob	44.400	44.000	4.47	1.020/
			(Note i)		,			
172 Network Service Rate (\$/MW-year) (Line 171) 35,009 37,449 (2,440) -6.51%		italo (winita-you)		(Line 1007 170)	30,009		(2,440)	-0.0170
	172	Network Service Rate (\$/MW-year)		(Line 171)	35,009	37,449	(2,440)	-6.51%

2021 True-up

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2021 Form 1 data
Shaded cens are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	True-up

Note

- 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.

2021 Projection (as-filed)

2020 Form 1 data	Absolute change	Percent change
2020 data in Settlement model	1 True-up value minus 2021 Projection (as-filed) va	Change over 2021 Projection (as-filed)

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	320.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647
3	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544
5	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,309,902
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,309,902
	Schedule 1 - Rate Calculations		
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,400,427
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.715944
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.05966
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01377
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00275
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00197
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.17
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.08

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	\$627,456,925
	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	\$6,262,922 \$127,115,237 \$133,378,159
5	Interest on Network Upgrades	Attachment 5	\$4,690,561
6	Transmission Incentive Credit	Attachment 7	\$5,375,322
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$504,144,648
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,400
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$35.009006
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.917417
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.673250
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.134650
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.096179
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$8.42
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.01

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	(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	
2	ADIT-281	Sch. 281 Below	(152,581,995)	(152,581,995)	0	0	0	
3	ADIT-283	Sch. 283 Below	(364,979,817)	(356,345,908)	0	(8,507,535)	(126,374)	
4	ADIT-190	Sch. 190 Below	833,392,628	804,724,812	165,361	0	28,502,455	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,405,067,983)	(1,528,660,219)	(767,419,511)	10,099,852	(119,088,105)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	29.0164%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(767,419,511)	2,930,617	(10,940,061)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)				Δ	ttachment 1a input>	(775,428,955)

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 AL	A A	В	С	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Be	nefits						
287180	505.450 Accrued Payroll Taxes	5,921,455	0	C	0	5,921,455	Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	C	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182 LTIP - non current	5,719,086	0	C	0		Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287324	720.200 Deferred Comp. Accrual - Cash Basis	2,021,585	0	C	0	2,021,585	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500 Severance Accrual - Cash Basis	642,883	0	C	0	642,883	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300 Pension/Retirement Accrual - Cash Basis	392,183	392,183	C	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
			_				Accruals recorded for book purposes for unused vacation and sick leave due to employees in future
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	7,251,426	0		0	7,251,426	periods or upon termination. Accrued liability for the expected claims related to workers compensation previously held by Wasatch
287373	910.580 Wasatch workers comp reserve	588 016	0		0	588 016	Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287373	920.150 FAS 112 Book Reserve - Post Employee Benefits	6.314.483	0) 0		Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
201000	CEC. 100 17.0 17.2 DOOR TECC. 10 1 CHIPPLY OF DOTHER	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				5,000,000	Accrued post-retirement liabilityies pursuant to FASB Statement No. 106 for Western Coal Carriers, a
							third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to
287447	720.830 Western Coal Carr Ret Med Accrual	2,340,890	0	C	0	2,340,890	the Hunter plant.
287460	720.800 FAS 158 Pension Liability	21,722,235	21,722,235	C	0	0	Total unfunded pension liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	14,277,015	14,277,015	C	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Deri	vatives:						
287336	730.120 FAS 133 Derivatives - Book Unrealized	4,206,646	4,206,646	C	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839 NonCurr Liab - Frozen MTM	13,152,939	13,152,939	C	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory L	abilities:						
287051	705.340 RL Income Tax Deferral - CA	1,314,783	1,314,783	C	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287052	705.341 RL Income Tax Deferral - ID	58 420	58.420				Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Idaho customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
207032	703.341 RE IIICOITIE TAX Delettal - ID	30,420	30,420		,	U	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates
							for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287053	705.342 RL Income Tax Deferral - OR	3,022,944	3,022,944	C	0	0	reduced the federal income tax rate from 35% to 21%. Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates
287055	705.344 RL Income Tax Deferral - WA	2,298,082	2,298,082	C	0	0	for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of protected property related EDIT amortization
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	661,064	661,064		0	0	for return to California customers pursuant to regulatory order. Regulatory liability established to record the deferral of protected property related EDIT amortization
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	1,634,632	1,634,632	C	0	0	for return to Idaho customers pursuant to regulatory order.
287064	705.349 RL - Protected PP&E EDIT Amortization - UT	17,065,239	17,065,239	C	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350 RL - Protected PP&E EDIT Amortization - WA	3,924,768	3,924,768	C	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	8,912,729	8,912,729	C	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287 RL - Protected PP&E EDIT - CA	8,442,608	8,442,608	C	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.

					Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded
287112 705.288 RL - Protected PP&E EDIT - ID	21,413,484	21,413,484	0		a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%
287113 705.289 RL - Protected PP&E EDIT - OR	93,999,686	93,999,686	0		Regulatory liability established to defer Oregon's portion of protected property related EDIT records as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 0 21%.
LOTTIO TOOLEGE THE FROM LEGIT ON					Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287114 705.290 RL - Protected PP&E EDIT - WA	23,003,360	23,003,360	0	(0 35% to 21%. Regulatory liability established to defer Wyoming's portion of protected property related EDIT
287115 705.291 RL - Protected PP&E EDIT - WY	53,333,824	53,333,824	0		recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
					Regulatory liability established to defer Utah's portion of protected property related EDIT recorded a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%
287116 705.292 RL - Protected PP&E EDIT - UT	165,384,067	165,384,067	0	(0 Regulatory liability established to defer California's portion of non-protected property related EDIT
287121 705.294 RL - Non Protected PP&E EDIT- CA	723,151	723,151	0		recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 0 35% to 21%.
					Regulatory liability established to defer Idaho's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287122 705.295 RL - Non Protected PP&E EDIT- ID	194,245	194,245	0	(0 35% to 21%. Regulatory liability established to defer Washington's portion of non-protected property related EDI
287124 705.296 RL - Non Protected PP&E EDIT- WA	6,444,284	6,444,284	0		recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income lax rate from 0 35% to 21%.
					Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
287125 705.297 RL - Non Protected PP&E EDIT- WY 287176 705.412 RL - Cholla Decommissioning - OR	13,062,075 2,257,941	13,062,075 2,257,941	0	(0 35% to 21%. Regulatory liability for Oregon's share of decommissioning costs for the Cholla steam plant.
287177 705.413 RL - Cholla Decommissioning - UT	5,026,684	5,026,684	0	i i	 Regulatory liability for Utah's share of decommissioning costs for the Cholla steam plant.
287184 705.605 RL OR Clean Fuels Program	608 482	608 482	0		Regulatory liability established to record sales of Clean Fuel Program credits sold to regulated entit to be used to fund programs that benefit Oregon customers.
20101 100.000 N.C ON Oldain dollar logicalii	000,402	000,462	0	(A regulatory liability with respect to the excess deferred income taxes associated with the effects of
287188 100.121 RL Income Tax Property Flowthru	(62,227,765)	(62.227.765)	0		flow through from PP&E book/tax differences and other deferred items that do not have current or provision impacts.
				,	Regulatory liability established to account for the deferral of protected property-related EDIT for PM
287190 100.122 RL Income Tax Property Flowthru - PMI	1,071,308	1,071,308	0	(O portion of Bridger Coal Company fixed assets A regulatory liability established with respect to the excess deferred income taxes associated with the second company fixed assets.
					non-property accumulated deferred income taxes allocable to California resulting from the change
287191 705.280 RL Non-Property EDIT - CA	190,782	190,782	0	(0 the income tax rate. A regulatory liability established with respect to the excess deferred income taxes associated with the state of the excess deferred income taxes associated with the excess deferred income taxes.
					non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the
287192 705.281 RL Non-Property EDIT - ID	23,575	23,575	0		 income tax rate. A regulatory liability established with respect to the excess deferred income taxes associated with the statement of the excess deferred income taxes associated with the excess deferred income taxes.
287195 705 284 RI Non-Property FDIT - WA	326,187	326.187			non-property accumulated deferred income taxes allocable to Washington resulting from the change
287195 705.284 RL Non-Property EDIT - WA	320,187	326,187	U		0 in the income tax rate. A regulatory liability established with respect to the excess deferred income taxes associated with the state of the excess deferred income taxes associated with the state of the excess deferred income taxes associated with the excess deferred income taxes.
287196 705.285 RL Non-Property EDIT - WY	459.649	459.649	0		non-property accumulated deferred income taxes allocable to Wyoming resulting from the change 0 the income tax rate.
287198 320.279 RL FAS 158 Post-Retirement	2.662.212	2,662,212	0	(A regulatory liability used to track future revenue associated with recoverable post-retirement welfar 0 expenses.
					A regulatory liability with respect to the Washington decoupling mechanism.
287200 705.267 RL WA Decoupling Mechanism	493,787	493,787	0		0
					Regulatory Liability established to record difference between the approved accelerated depreciation the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all un
287206 415.710 RL - WA Accelerated Depreciation	12,847,564	12,847,564	0	(0 at the Jim Bridger Plant and Colstrip Unit 4. Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA)
287209 705.266 RL - Energy Savings Assistance (ESA) - CA	184 253	184 253			collections from California offset by ESA program expenditures incurred) in a regulatory liability
287209 705.266 RL - Energy Savings Assistance (ESA) - CA	184,253	184,253	0		balancing account for California. Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to
					implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287212 705.245 RL - OR Direct Access 5 Yr Opt out	1,971,636	1,971,636	0	(0 Regulatory liability established as a balancing account for a pass-through benefit to Idaho custome
287213 425.381 RL - BPA Balance Act - ID	331,664	331,664	0	(from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying 0 customers receive a credit to their bill.
					This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this
287225 605.103 ARO/Regulatory Difference - Trojan - WA	7,769	7,769	0		o contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore
287227 705.531 RL UT Solar Feed-in Tariff - NC 287230 705.521 RL WY Def NPC - Noncurrent	4,841,255 144,235	4,841,255 144,235	0		Regulatory liability established to record UT solar Feed in Tariff. Regulatory liability established to record WV Def NRC.
287230 705.521 RL WY Def NPC - Noncurrent 287231 705.519 RL WA Def NPC - Noncurrent	6,036,640	6,036,640	0		Regulatory liability established to record WY Def NPC. Regulatory liability established to record WA Def NPC.
287233 705.515 RL OR Def NPC - Noncurrent	3 568 090	3.568.090			Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon or pursuant to an energy cost adjustment mechanism.
	0,000,000	0,000,000			This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance inste
287235 705.711 RL CA Def NPC - Noncurrent	207,029	207,029	0	(0 of a debit balance, or vice versa.
207227 705 755 DI Navaurant Backs Other	173 514	173 514			This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of the regulatory assets result in a credit balance instead of the regulatory assets result in a credit balance instead of the regulatory assets result in a credit balance instead of the regulatory assets result in a credit balance instead.
287237 705.755 RL - Noncurrent Reclass-Other	110,011	110,011	0	(0 of a debit balance, or vice versa. Regulatory liability established to record noncurrent portion of reg liability for purchase of California
287238 705.420 RL - CA GHG Allowance Revenue	1,255,621	1,255,621	0	(0 greenhouse gas pollution emission allowances . Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered
287253 705.400 Reg Liab - OR Injuries & Damages Reserve	2,947,914	2,947,914			excess of insurance claims incurred.
287257 705.453 Reg Liab - ID Property Insurance Reserve	246 666	246 666	0		Regulatory liability used to record the Idaho allocation of storm-related property damage recovered 0 excess of insurance claims incurred.
287258 705.454 Reg Liab - UT Property Insurance Reserve	618,034	618,034	0		Regulatory liability used to record the Utah allocation of storm-related property damage recovered in
287259 705.455 RL - Property Insurance Reserve - WY	182 821	182 821	0		Regulatory liability used to record the Wyoming allocation of storm-related property damage 0 recovered in excess of insurance claims incurred.
287262 100.100 RL ITC	216,878	216,878	0		0 Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268 415.706 RL - 50% Bonus Tax Depreciation - WY	79,333	79,333	0		Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation
201200 10.100 NE - 0070 DOING TEX DEPTEOREDIT - 11 1	79,333	13,333	U		· •

						Desired to the first part of t
						Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by
287271 705.336 RL - Sale of RECs - UT	407,714	407,714	0	0	0	the Company.
287272 705 337 RI - Sale of RECs - WY	46.788	46.788				Regulatory Liability established to track the difference between REC revenue included in rates and
287272 705.337 RL - Sale of RECs - WY	46,788	46,788	0	C		Wyoming's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included in rates and
287274 705.261 RL - Sale of RECs - OR	31,065	31,065	0	C		Oregon's allocation of the actual REC revenue received by the Company.
						Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287284 610.147 Reg Liability-Other - Balance Reclass	1,775,948	1,775,948 916 940	0		0	Regulatory liability established to record the Oregon Energy Conservation Charge and related
287299 705.265 RL - OR Energy Conservation Charge	916,940	916,940				Regulatory liability established to consolidate small inactive Oregon specific regulatory balances,
287304 610.146 OR Reg Asset/Liab Cons	(110,107)	(110,107)	0	O C	0	which are then amortized into book income per approved rate order or tariff.
287312 105.402 ARO Reg Liabilities	23.158.861	23.158.861				Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retiremen
287312 105.402 ARO Reg Liabilities	23,158,861	23,158,861	0	C C		obligations. Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers
						from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying
287316 715.720 Reg Liability - BPA Balancing Account - WA	78,080	78,080	0	0		customers receive a credit to their bill.
287374 100.105 Income Tax WA Flow-through	1.394.941	1.394.941	0		0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
201014 100.100 Income Tax WAT low-inough	1,001,011	1,001,011				Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389 610.145 RL- DSM Balance	960,769	960,769	0	0	0	
287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	149 487	149 487	0			Regulatory liability to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
201410 100.241 KE-Alientative Rate for Energy Program - CARE - CA	145,407	149,407			0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing
						future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,291,592	1,291,592	0	C		excess of those approved for recovery by regulatory authorities.
287445 610.142 RL - UT Home Energy LifeLine	437.540	437.540	0	0		Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
	,510	,010				Regulatory liability established to record revenues received from customers which are then granted to
287453 610.143 RL - WA Low Energy Program	(441,017)	(441,017)	0	0	0 0	qualifying low income recipients through bill credits.
						Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287473 705.270 RL - Blue Sky Program OR	576,854	576,854	0	C	0	certificates.
• •						Regulatory liability established to record revenues received from customers participating in the
287474 705.271 RL - Blue Sky Program WA	144 619	144 619				company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
267474 705.271 RL - Blue Sky Ploglam WA	144,013	144,019				Regulatory liability established to record revenues received from customers participating in the
						company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287475 705.272 RL - Blue Sky Program CA	59,397	59,397	0	C		certificates.
						Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287476 705.273 RL - Blue Sky Program UT	1,752,102	1,752,102	0	C	0	certificates.
						Regulatory liability established to record revenues received from customers participating in the
287477 705.274 RL - Blue Sky Program ID	30,111	30,111			0	company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
201411 103.214 RE - Bide Sky Flogram ib	30,111	30,111				Regulatory liability established to record revenues received from customers participating in the
						company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287478 705.275 RL - Blue Sky Program WY	188,821	188,821	0	0		certificates.
287486 415.926 RL - Depreciation Decrease - OR	1,951,039	1,951,039	0		0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				to the implementation of new rates on sandary 1, 2011.
287280 DTA State Charitable Contribution Limit	163,970 67,160,666	163,970 67,160,666	0	9		Charitable contribution carryforward for state income tax purposes.
287437 DTA Net Operating Loss Carryforward-State	67,100,000	67,100,000	U	· ·	U	State net operating loss carryforward for income tax purposes. Federal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA Federal Detriment of State NOL	(14,138,174)	(14,138,174)	0	0	0	carryforward.
287371 DTA 930.100 Oregon BETC Credits	902,107	902,107	0	C		Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain	653,588 146,441	653,588 146,441	0			Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494 DTA Idaho ITC Carryforward	17,327,170	17,327,170	0	C		Idaho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward	260,437	260,437	0	0		Colorado state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward Loss Contingencies	271,106	271,106	0	C	0	California state income tax credit carryforward.
287341 910.530 Injuries & Damages Accrual - Cash Basis	63,013,313	63,013,313	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
						Insurance reserve established to accrue an estimate of the potential insurance receipts related to
287970 415.815 Insurance Reserve	(28,336,057)	(28,336,057)	0	0	0 0	claims for injuries & damages expense.
Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability	64,400,058	64,400,058	0		0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:	2.,.22,500	,,000				
207245 040 020 Paplined Cill Trading Con	43 521				40.501	Deferred tax account for difference between recognized vs. realized gains in compensation plan
287215 910.936 Realized G/L Trading Sec	43,521	0	0	C	43,521	investments. Regulatory liability used to record the California allocation of storm-related property damage recovered
287754 705.450 Reg Liability - Property Insurance Reserve - CA	115,912	115,912	0	0	0	in excess of insurance claims incurred.
		,,				Valuation allowance against state income tax credits that may not be realized before they expire.
287100 Valuation Allowance for State Credit DTA	(12,145,909)	(12,145,909)	0	C	0	Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath
						Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath Settlement.
287179 910.535 Klamath Settlement Obligation	8,113,578	8,113,578	0	C	0 0	
					0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
207191 205 201 Inventory Records Challe Unit 4	1 504 200	1 504 200		'	U	
287181 205.201 Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308				Liability account established to record liquidated damages payable to Peabody Coal due the
287181 205.201 Inventory Reserve - Cholla Unit 4 287182 505.105 Liquidated Damages - Cholla Unit 4	1,501,308 4,820,466	1,501,308 4,820,466	0) c	0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020.
287182 505.105 Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	0	0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholae Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC
	, , , , , , , , , , , , , , , , , , , ,	1,001,000	0	0	0 0	announced closure of Cholla Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287182 505.105 Liquidated Damages - Cholia Unit 4 287183 425.160 Lease Liability (Operating Lease)	4,820,466 2,673,016	4,820,466 2,673,016	0	o c	0 0	announced closure of Chola Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accruced liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the
287182 505.105 Liquidated Damages - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt	4,820,466 2,673,016 (40,763)	4,820,466 2,673,016 (40,763)	0	0	0 0	announced dosure of Chola Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287182 505.105 Liquidated Damages - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other	4,820,466 2,673,016 (40,763) 350,057	4,820,466 2,673,016 (40,763) 350,057	0	C	0 0 0 0 0 0	announced closure of Chola Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287182 505.105 Liquidated Damages - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt	4,820,466 2,673,016 (40,763)	4,820,466 2,673,016 (40,763)	000000000000000000000000000000000000000		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	announced closure of Chola Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners. Accrued final reclamation expenditures for the Trapper mine.
287182 505.105 Liquidated Damages - Cholla Unit 4 287183 425.160 Lease Liability (Operating Lease) 287199 220.101 Bad Debt 287211 425.226 Deferred Revenue - Other 287211 910.245 Contra Receivable Joint Owners	4,820,466 2,673,016 (40,763) 350,057 70,462	4,820,466 2,673,016 (40,763) 350,057 70,462	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	C C C C C C C C C C C C C C C C C C C	0 0 0 0 0 0 0 0 0 0	announced closure of Chola Unit 4 in 2020. Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842. Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service. Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners.

287240 605.301 Environmental Liability - Regulation	14.385.921	14.385.921	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
	,,,				-	Non-regulated environmental remediation costs required at various abandoned/closed mines and
287241 605.302 Environmental Liability- Non Regulation	581,428	581,428	0	0	0	other work sites.
287270 Valuation Allowance for DTA	(515,607)	(515,607)	0	0	0	Valuation allowance against items that may not be realized before they expire.
						Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab	272,073	272,073	0	0	0	enhancement.
						Accrued liability used to signing bonuses from credit card providers that are deferred until such time
						as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the
287297 505.155 Deferred Revenue	3,457	3,457	0	0	0	credits.
						The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of
287298 205.210 ERC Impairment Reserve	501,567	501,567	0	0		emission reduction credit.
287321 100.100 ITC	814,433	814,433	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
						Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over
287337 715.105 MCI F.O.G. Wire Lease	137,426	137,426	0	0	0	the annual service agreement period.
						Accrued liability for refundable cash deposits received from customers who wish to reserve
						transmission line services. These deposits are fully refundable. The deposits are recognized as
287338 415.110 Transmission Service Deposit	165,361	0	165,361	0	0	income when the service contract is fulfilled.
						Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340 220.100 Bad Debts Allowance - Cash Basis	4,598,991	4,598,991	0	0	0	
287354 505.150 Miscellaneous Current & Accrued Liability	638,793	638,793	0	0		Miscellaneous accrued liabilities related to PacifiCorp.
287370 425.215 Unearned Joint Use Pole Contract Revenue	735,742	735,742	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
						Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391 425.320 N Umpqua Settlement Agreement	5,526,104	5,526,104	0	0	0	enhancement.
						Accrued liability associated with the acceptance of the Bear River FERC license for various settlement
287392 425.120 Bear River Settlement Agreement	4,112,909	4,112,909	0	0	0	obligations.
				_		Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be
287393 425.110 Tenant Lease Allowances	22,911	22,911	0	0		amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	449,676	449,676	0	0		Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417 605.710 Reverse Accrued Final Reclamation	655,590	655,590	0	0		Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430 505.125 Accrued Royalties	3,530,502	3,530,502	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
				_		Deferred tax account represents the difference between book income capitalized to inventory and
287482 205.025 Fuel Cost Adjustment	1,653,301	1,653,301	0	0	0	taxable income from Bridger coal.
287807 Non-curr def fed tax cor ben of int	295,790	295,790	0	0		Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	(10,285)	(10,285)	0	0		Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def sta tax cor ben of int	63,946	63,946	0	0		Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	(2,221)	(2,221)	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding	(4)	(4)	0	0	0	
Subtotal - p234	777,003,313	745,994,607	165,361	0	30,843,345	
Less FASB 109 Above if not separately removed	(58,730,205)	(58,730,205)	0	0	0	
Less FASB 106 Above if not separately removed	2,340,890	0	0	0	2,340,890	
Total	833,392,628	804,724,812	165,361	0	28,502,455	

Instructions for Account 190:

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

- 2. ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to 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 Gas, Prod,	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(152,581,995)	(152,581,995)	0	0	0	Depreciation on pollution control facilities.
Rounding	0	0	0	0	0	
Subtotal - p275	(152,581,995)	(152,581,995)	0	0	0	
Less FASB 109 Above if not separately removed	0	0	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(152,581,995)	(152,581,995)	0	0	0	

Instructions for Account 281:

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

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

PacifiCorp

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

Schedule ADIT-282

A	В	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282		Relateu	Relateu	Relateu	Kelateu	Justinication
287605 105.147 §1031 Exchange	(111,999)	(111,999)	0	0		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind exchange."

19.00 19.0							Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
## 19 American Process 19 19 19 19 19 19 19	287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,267,298)	(4,267,298)	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing
1970 1971	287766				0	0	0 of specific hydro generation facilities.
100.000 100.000 100.00000 100.0000 100.0000 100.0000 100.0000 100.0000 100.00000		105.403 ARO Removal Costs			0	0	Regulatory liability related to removal costs.
1970 1970	287605	105.142 Avoided Costs	201,983,790	201,983,790	0	0	
1909 1909	287704	105 1/3 Rasis Intangible Difference	(928 644)	0	0	(928 644)	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related
1809 1964				2.889.388.103	0	(320,044)	Book-tax difference for book depreciation.
1970 10 10 10 10 10 10 10	287605		14,527,147	14,527,147	0	0	Book-tax difference related to land sales.
1975 1975							Book-tax basis difference related to test energy revenues which are received/earned for power
1999 1999					0	0	o produced by generating plants during the construction period and sold or used by the utility.
185.00 1	287605	105.137 Capitalized Depreciation			0	0	
100 10 10 10 10 10 10 1	20/005	105.100 Capitalized labor and benefit costs	25,050,104	25,050,104	U	U	
1.000 1.00	287605	105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1.565.135	0	0	0
1970 19.11 Control Barraton Harmonic Hands from 19.11 19.11		Direct Assignment: Transmission Fixed Assets	0	771,672,111	(771,672,111)	0	PowerTax Report #257: Transmission Book Allocation Group.
2015 2015		Direct Assignment: Intangible Fixed Assets	0	32,883,039	0	0	
1970 10.11 Convert cashing bears Act Centers 1970	287605	Direct Assignment: General Fixed Assets	0	114,761,204	0	0	(114,761,204) PowerTax Report #257: General Book Allocation Group.
2005 15.5 Contract shallow flower country devotable for records any pool of the country of	207605	405 452 Contract Link Str. Dagin Adj. Chahalia	(57.074)	(57.074)	0	0	
1873 1874 Contract Inhalts Descript of Figure Annales 1874 187	20/005	105.153 Contract Liability Basis Adj - Crienalis	(57,074)	(57,074)	U	U	
1970 10 11 10 10 10 10 10							Large insolntean contract leadings for currently declaration for informe tax purposes.
2006 15 15 15	287605	105.151 Contract Liability Basis Adi - Eagle Mountain	(117,740)	(117,740)	0	0	o l
200 105 15 Coat of Recross 105 15	287605	105.130 Contribution in Aid of Construction	300,447,999	300,447,999	0	0	Book-tax basis difference related to contributions in aid of construction.
278.64 150 170 1							Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for
Politicity will be part of contracted of a capital project and control control of control project and control con							book purposes and are deductible for income tax purposes in the year paid and incurred.
2007-22 14 0.00 CWP Receive 2 290 139 2 290 130 0 0 0 0 0 0 0 0 0 0	287605	105.175 Cost of Removal	(228,434,159)	(228,434,159)	0	0	Design will are a system or usely of the first state of the first stat
2,200.18 2,200.18 2,200.18 0 0 0 0 0 0 0 0 0							facilities, mining operations and corporate operations) for book purposes. Projects with less than 5%
2002 16.505 CMP Reserve 2.991.15 2.296.15 CMP Reserve 2.991.15 2.296.15 CMP Reserve 2.991.15 CMP RE							activity within the prior 6-month period are deemed inactive. Those inactive projects with easitalized
2,200.15 2,200.15 2,200.15 2,200.15 2,200.15 0 0 0 0 0 0 0 0 0							costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is
15.17 Effects of Relevanistra - Trend Assess Feed only - PMS 10.255.775 10.215.775 10.	287224	145.030 CWIP Reserve	2,290,138	2,290,138	0	0	0 established, CWIP Reserve.
267605 106.141							Book-tax basis difference related to the Allowance for Funds Used During Construction, which
105.11 Det AFAIDC CHEST AFOIDC							
Defended as sourced with the protected properly-related accessed and accessed and the protected properly-related accessed and accessed accessed and accessed accessed and accessed and accessed and accessed and accessed accessed and accessed and accessed and accessed accessed and accessed accessed and accesse	207605	105 141 Dobt AFUDC	(192 760 241)	(192 760 241)	0	0	
106.117 Effects of Retemators - Fixed Assets Fed only - PMI 10.285.976 0.285.976	207003	103.141 Debt AFODC	(103,700,341)	(103,700,341)	U	U	
Accounting adjustment to second the amount of deferred tax expense associate have been previously been paged by captionine at last set all phate the horizon that the provided by captionine at last set all phate the horizon that the provided by captionine at last set all phate the horizon that the provided by captionine at last set all phate the horizon that the provided by captionine at last set all phate the provided by captionine at last set all phate the provided by captionine at last set all phate the provided by captionine at last set all phate the provided by captionine at last set all phate the provided by captionine at last set all phate the provided by captionine at last set all phate the provided by captionine at last set all phate the provided by captionine at last set all phate the provided by captionine at last set all phate the provided by captionine at last set all phates as a set of the phate the provided by captionine at last set all phates are provided by captionine at last set all phates are provided by captionine at last set all phates are provided by captionine at last set all phates are provided by captionine at last set all phates are provided by captionine at last set all phates are provided by captionine at last set all phates are provided by captionine at last set all phates are provided by captionine at last set all phates are provided by captionine at last set all phates are provided by captionine at last set all phates are provided by captionine at last set all phates are provided by captionine at last set all phates are provided by captionine at last set all phates are provided by captionine at last set all phates the provided by captionine at last set all phates are provided by captionine at last set all phates are provided by captionine at last set all phates are provided by captionine at last set all phates are provided by captionine at last set all phates are provided by captionine at last set all phates are provided by captionine at last set all phates are provided by captioni	207607	105 117 Effects of Patemaking Fixed Assets Fed only DMI	(3 285 076)	(3 285 076)	0	0	balances for PMI's portion of Bridger Coal Company's fixed assets.
Part	207007	100.117 Ellects of Naterilaking - Fixed Assets Fed Only - Fixe	(0,200,310)	(0,200,310)	•	·	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that
287005 105.15 Effects of Ratemaking - Freed Assets Flowthrough (47,942,814) (47,942,814) 0 0 norme as compared to lock procurs.							have been previously been paid by customers at a tax rate higher than the current tax rate and are
## 27705 105.15 ERcts of Ratemaking - Fixed Assets Fronthrough							probable of being refunded as the temporary book-tax differences reverse and the amount of tax
27/05 105.115 Effects of Ratemating - Fased Assets Equations 427-942-914 0 0 0							benefits associated with fixed assets that have previously been flowed through to customers and are
287695 105.19 Equity AFUDC (121.923.733) (121.923.733) 0 0							probable of recovery as the temporary book-tax differences reverse and result in higher taxable
28705 105.19 Equity AFUDC (121.923.733) 0.0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287605	105.115 Effects of Ratemaking - Fixed Assets Flowthrough	(47,942,614)	(47,942,614)	0	0	
287005 105.139 Equity AFUDC (121.923.733) (121.923.733) 0 0 0 0 0 0 0 0 0							book-tax basis difference related to the Allowance for Funds observed unling Constitution, which consists of a debt and equity component. Fruity is not capitalizable or deductible for income tax
105.196							purposes, and the Internal Revenue Code requires a different formula related to the capitalization of
Part Corp. App. Part Corp. December	287605	105.139 Equity AFUDC	(121,923,733)	(121,923,733)	0	0	0 interest on debt.
287005 105.125 Tax Despreciation (8.010452779) (0.01067479) 0 0 0 0 0 0 0 0 0							PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new
287605 105.152 Tax Flood Asset (Salth Cost 105.152 Tax Flood Asset (Salth Cost 105.152 Tax Algorithm To account for the disposition of capital assets 287605 105.152 Flood Assets - State Modifications 19.538.031 0 19.53		425.310 Hydro Relicensing Obligation			0	0	
Tax adjustment to account for the difference between federal and expectation of the difference between federal and expectation of the difference between federal and expectation of primary investigating from statistic at have not adopted and expectation of primary investigating from statistic and have not adopted and expectation of primary investigating from statistic and have not adopted and expectation of primary investigating from statistic and have not adopted and expectation of primary investigating from statistic and have not adopted in the primary of primary in the state of precision of primary investigating from statistic and primary investigating from statistic and primary investigation of primary investigating from statistic and primary investigation of primary investigating from statistic and primary investigating from statistic and primary investigating from statistic deprecision of primary investigating from statistic and primary investigating from statistic and primary investigating from statistic deprecision of primary investigation of primary investigating from statistic deprecision of primary investigating from statistic deprecision of primary investigation					0	0	
287005 105.128 Face Assets - State Modifications 19.538.031 0 19.538.031 0 of many's resulting from states that have not adopted browners, desperation, and a contract of the period gain and incurred for income tax jurisposes. 105.148 Mine Salety Sec. 178E Election 20.5754.460 0 0 0 0 0 0 0 0 0	287605	105.152 Tax Fixed Asset Gain/Loss	(92,042,835)	(92,042,835)	0	U	
287605 105.148 Mine Safety Sec. 179E Election (306.514)	287605	105 129 Fixed Assets - State Modifications	19 536 031	0	0	19.536.031	
287605 105.148 Mine Safety Sec. 179 Election (306.514) (.,,.	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible i
286605 105.136 PR&FIN.48 Balances (383.923) (383.923) 0 0 0 0 regregate upon audit by the internal Revenue Code Section 174.					0	0	0 the period paid and incurred for income tax purposes.
28605 105.136 PP&F FN 48 Balances (883.923) (383.923) 0 0 0 of reversed upon add by the Internal Revenue Code Section 174 developed software which are deduction (7,719.946) 0 0 of the Endowed Part of English costs under unternal Revenue Code Section 174 developed software which are deduction (7,719.946) 0 0 of the English Code Substance Internal Revenue Code Section 174 developed software which are deduction in the period paid and incurred for now of the censists are capitalized for book pursue in the English Code Substance Internal Revenue Code Section 174 developed software which are deduction for the Committee Code Section 174 developed software which are deduction for the Committee Code Section 174 developed software which are deduction of the Code Section 174 developed software which are deduction for the Code Section 174 developed software which are deduction of the Code Section 174 developed software which are deduction of the Code Section 174 developed software which are deduction of the Code Section 174 developed software which are deduction of the Code Section 174 developed software which are developed software which are deduction of the Code Section 174 developed software which are developed softwar	287929	105.460 Non-ARO Removal Costs	(253,754,340)	(253,754,340)	0	0	Regulatory liability related to removal costs.
Book-lax difference for eligible costs under Internal Revenue Code Section 174 developed software which are deductible in the period paid and incurred for incurred the period paid and incurred for incurred that the period paid incurred for incurred that the period paid and paid incurred for incurred that the period paid and paid incurred for incurred that the period paid and paid incurred for incurred that the period paid and paid incurred for incurred that the period paid and paid incurred for incurred that the period paid and paid incurred for incurred that the period paid paid incurred for incurred that the period paid incurred fo	000005	405 400 BB05 FIN 40 B-1	(202.022)	(202.022)	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be
287605 320.210 R & E - Sec.174 Deduction (7,719,946) (7,719,946) (0 0 0 These costs are applicable for the period paid and incurred for incurred for incurred from the second sequence of the cumulative GAAP reflects monthly depreciation expense, by finance sequence incurred in the period paid and incurred for incurred in the period paid and incurred for incurred in the period from the search sequence agreement. CAAP reflects monthly depreciation expense, by finance sequence incurred in the period flow sequence in the period paid and incurred for incurred in the period paid and incurred for incurred in the period paid and incurred for incurred in the period flow sequence in the period paid and incurred for incurred in the period flow sequence in the period paid and incurred for incurred in the period flow sequence in the period paid and incurred for incurred in the period flow sequence i	286605	105.136 PP&E FIN 48 Balances	(303,923)	(303,923)	U	U	Peor to upon audit by the Internal Revenue Service.
287605 320.210 R & E - Sec.174 Deduction (7,719,946) (developed enthurse which are deductible in the period haid and incurred for income tay numbers
Regulatory asset established to account for the cumulative GAAP to FERC Imm depression depression properties monthly depression expense, by finance lease agreetles monthly depression properties over the term of the lease vs. FERC where monthly depression expense is der lease payment less capacities agreed lease payment less and sat basis for the solar arrays needs to be reduced by one-half of the solar arrays needs to be reduced to the solar arrays needs to be reduced	287605	320.210 R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	These costs are capitalized for book purposes.
286914 415.525 RA - Lease Depreciation - Timing Difference (241,671) (241,671) 0 0 0 Pacificorp installed solar arrays. The projects are qualified for the 30% solar inv (ITC) the tax basis of the solar arrays needs to be reduced by one-half of the solar arrays of th							Regulatory asset established to account for the cumulative GAAP to FERC timing difference in
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets (281,955) (281,955) 0 0 0 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line
287605 105.110 Reclass to \$1031 & 1033 Exchange Normalization Adj - Transmission 4,087,239 0 4,087,239 0 105.131 Reclass to Pollution Control Facilities Depreciation 155.581,995 105.140 Reimbursements which are capitalized and depreciation 287605 105.140 Reimbursements which are capitalized and depreciation 287605 105.122 Repairs Deduction 45.525 RA - Lease Depreciation - Timing Difference 287604 (258,554) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the
PacifiCorp installed solar arrays. The projects are qualified for the 30% solar involved process.	206044	415 525 PA Loggo Depreciation Timing Difference	(241.674)	(241.674)	•	0	lease payment less accrued lease interest.
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets (281,955) (281,955) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	286914	415.525 RA - Lease Depreciation - Hming Difference	(241,671)	(241,0/1)	U	U	PacifiCorn installed solar arrays. The projects are qualified for the 30% solar investment toy credit
287605 105.160 Reclass to \$1031 & 1033 Exchange Normalization Adj - General Fixed Assets 180,057 0 0 0 180,057 Reclass to separately state the exclusion of ADIT from \$1031 & 1033 Exchange Normalization rules. 287605 105.160 Reclass to \$1031 & 1033 Exchange Normalization Adj - Transmission 4,087,239 0 180,057 0 0 0 180,057 0 0 1							(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore
287605 105.160 Reclass to \$1031 & 1033 Exchange Normalization Adj - General Fixed Assets 180,057 0 0 0 180,057 Income tax normalization rules Reclass to separately state the exclusion of ADIT from \$1031 & 1033 Exchange 287605 105.160 Reclass to \$1031 & 1033 Exchange Normalization Adj - Transmission 4,087,239 0 4,087,239 0 0 180,057 Income tax normalization rules 180,0							creating basis differences between book basis and tax basis for the solar arrays.
287605 105.160 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets 180.057 0 0 0 180.057 Income tax normalization rules.	287605	100.110 RA- Solar ITC Basis Adj Fixed Assets	(281,955)	(281,955)	0	0	0 '
Reclass to §1031 & 103 Exchange Normalization Adj - Transmission 4,087,239 0 4,087,239 0 0 income tax normalization rules. Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission 4,087,239 0 4,087,239 0 income tax normalization rules. Reclass to Pollution Control Facilities Depreciation from FERC account 2 281. Book-tax basis difference related to relocation reimbursements, which depending the benefit of the relocation is for the benefit of the general public may or may not depreciable for income tax purposes. 287605 105.140 Reimbursements 23,192.964 23,192.964 0 0 0 depreciable for income tax purposes. 287605 105.122 Repairs Deduction (456.564.700) (456.564.700) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	007005	405 400 Builton to 04004 0 4000 Funton and Name III at 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the
287605 105.160 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission 4.087.239 0 4.087.239 0 lincome tax normalization rules. 287605 105.131 Reclass to Pollution Control Facilities Depreciation 152.581.995 0 0 281. 287605 105.140 Reimbursements 23.192.964 23.192.964 0 0 0 depreciable for income tax purposes are deductible in the pendit may or may in depreciable for income tax purposes are deductible in the period they are paid and for income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they	287605	105.100 Reciass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	180,057	0	0	0	
Reclass fication of pollution control Facilities depreciation 152,581,995 152,581,995 0 0 0 281. Reclass to Pollution Control Facilities Depreciation Book-tax basis difference related to relocation reimbursements, which dependir the benefit of the relocation is for the benefit of the general public may or may not depreciable for income tax purposes. 287605 105.140 Reimbursements 23,192,964 23,192,964 23,192,964 23,192,964 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287605	105 160 Reclass to \$1031 &1033 Exchange Normalization Adi - Transmission	4 087 230	0	4 087 230	0	
287605 105.131 Reclass to Pollution Control Facilities Depreciation 152.581,995 152.581,995 0 0 0 0 281. Book-tax basis difference related to relocation reimbursements, which depending the benefit of the relocation is for the benefit of the general public may or may not depreciable for income tax purposes. 287605 105.140 Reimbursements 287605 105.140 Reimbursements 287605 105.122 Repairs Deduction (456.564,700) (456.564,700) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	20.000		, , , , ,	0	7,007,205	U	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account
Book-tax basis difference related to relocation reimbursements, which depending the benefit of the general public may or may in the period by a public may or may in the period by a public may or may in the period by a public may or may in the period by a public may or may in the period by a public may or may in the period	287605	105.131 Reclass to Pollution Control Facilities Depreciation	152,581,995	152,581,995	0	0	0 281.
287605 105.140 Reimbursements 23,192,964 23,192,964 23,192,964 0 0 0 depreciable for income tax purposes. Book-tax basis difference for expenditures which are capitalized and depreciatic and for income tax purposes are deductible in the period they are paid and increase. Book-tax basis difference for expenditures which are capitalized and depreciatic and for income tax purposes are deductible in the period they are paid and increase. This account was set up to record a contra regulatory liability for idaho's share of decommissioning accrual that was directed to be a regulatory asset per the Idal 28721 415.933 RL - Contra-Carbon Decommissioning - ID (298,254) (298,254) 0 0 0 order/stipulation (Docket PAC-E-13-04). Regulatory liability stabilished to account for the deferral of protected property-the property-							Book-tax basis difference related to relocation reimbursements, which depending on whether or not
Book-tax basis difference for expenditures which are capitalized and depreciatic and for income tax purposes are deduction (456,564,700) (456,564,700) 0 0 This account was set up to record a coher are guilatory liability for labelity for safety and and income tax purposes are deduction the period they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction that they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction to the they are paid and income tax purposes are deduction ton							the benefit of the relocation is for the benefit of the general public may or may not be taxable and
and for income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are paid and income tax purposes are deductible in the period they are part and income tax purposes are dedu	287605	105.140 Reimbursements	23,192,964	23,192,964	0	0	0 depreciable for income tax purposes.
287605 105.122 Repairs Deduction (456.564,700) (456.564,700) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes
This account was set up to record a contra regulatory liability for Iddno's share of decommissioning acrual that was directed to be a regulatory asset per the Idal 287221 415.933 RL - Contra-Carbon Decommissioning - ID (298,254) 0 0 0 order/stipulation (Docket Phala-Jo4). Regulatory liability established to account for the deferral of protected property-	287605	105 122 Repairs Deduction	(456 564 700)	(456 564 700)	0	0	and for income tax, purposes are deductible in the period they are paid and incurred.
287221 415.933 RL - Contra-Carbon Decommissioning - ID (298.254) (298.254) 0 0 decommissioning - ID decommissioning - ID (298.254) 0 0 order/stipulation (Docket PACE-13-04). Regulatory liability established to account for the deferral of protected property-	201000	100.122 Nopalis Deduction	(450,504,700)	(400,004,700)	U	U	This account was set up to record a contra regulatory liability for Idaho's share of Corbon Plant's
287221 415.933 RL - Contra-Carbon Decommissioning - ID (298,254) (298,254) 0 0 0 order/stipulation (Docket PAC-E-13-04). Regulatory liability established to account for the deferral of protected property-							decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate
	287221	415.933 RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	0 order/stipulation (Docket PAC-E-13-04).
							Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's
28/189 100.12Z KL - Effects of Katemaking - Fixed Assets - PMI Fed Only 3,285,976 0 0 0 portion of Bridger Coal Company fixed assets	287189	100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	3,285,976	3,285,976	0	0	0 portion of Bridger Coal Company fixed assets

						Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that
						have been previously been paid by customers at a tax rate higher than the current tax rate and are
287187 100.121 RL - Effects of Ratemaking - Fixed Assets	(190,868,502)	(190,868,502)	0	0	0	probable of being refunded as the temporary book-tax differences reverse and the amount of tax
287313 105.450 RL - Non-ARO Liability	253,754,340	253,754,340	0	0	0	Regulatory liability related to removal costs.
						Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915 425.155 ROU Asset (Operating Lease)	(2,685,664)	(2,685,664)	0	0	0	842.
						Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a
						change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of
						accounting for income tax purposes for certain expenditures which were previously being capitalized
						and depreciated. Under the new method of accounting, the expenditures are deductible for income
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	0	tax purposes in the period they are paid and incurred.
						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
						arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between
287605 105.116 Solar ITC Basis Adjustment	(23,245)	(23,245)	0	0	0	book basis and tax basis for the solar arrays.
						Book-tax difference related to different methods for computing deductible periodic depletion for book
287771 110.205 Tax Depletion-SRC	139,294	139,294	0	0	0	and tax purposes.
						Book-tax difference related to relicensing cost for Klamath Dam.
287301 105.471 UT Klamath Relicensing Costs	8.680.735	8.680.735	0	0	0	-
Rounding	12	12	0	0	0	
Subtotal - p275	(2,908,481,325)	(2,012,039,654)	(767,584,872)	18,607,387	(147,464,186)	
Less FASB 109 Above if not separately removed	(187,582,526)	(187,582,526)	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(2,720,898,799)	(1,824,457,128)	(767,584,872)	18,607,387	(147,464,186)	

- Instructions for Account 282:

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

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

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

 4. ADIT items related to Plant and not in Columns C & D are included in Column F.

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

PacifiCorp

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

A	B Total	C Gas, Prod, Dist Or Other	D Transmission	E Plant	F Labor	G
		Related	Related	Related	Related	Justification
Account 283						
FERC 283 - Regulatory Assets						
287849 415.424 Contra RA - Deer Creek Abandonment	29,360,874	29,360,874	0		0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841 415.411 Contra RA - Deer Creek Abandonment - CA	635,747	635,747	0		0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Creek Abandonment - ID	610,197	610,197	0		0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR	2,768,116	2,768,116	0			Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844 415.414 Contra RA - Deer Creek Abandonment - UT	227,086	227,086	0		0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA	2,521,714	2,521,714	0		0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846 415.416 Contra RA - Deer Creek Abandonment - WY	812,598	812,598	0		0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850 415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	0		0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855 415.421 Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0		0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine 0 disposition.
286925 415.728 Contra RA - Cholla U4 Closure OR	186,067	186,067	0		0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - OR.
286926 415.729 Contra RA - Cholla U4 Closure UT	314,591	314,591	0		0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - UT.
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	556,306	556,306	0		0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - WA/FERC.
286927 415.730 Contra RA - Cholla U4 Closure WY	104,574	104,574	0		0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the 0 Cholla U4 Regulatory asset - WY.
286930 415.426 RA - 2020 GRC - Meters Replaced by AMI - OR	(3,964,990)	(3,964,990)	0		0	Regulatory asset established for the State of Oregon's undepreciated NBV for old meters replaced by 0 AMI to be amortized over 10 years.
287642 105.401 RA - ARO	(61,990,559)	(61,990,559)	0		0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement 0 obligations.
287911 415.699 RA - BPA Balancing Account - OR	(1,919,561)	(1,919,561)	0)	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are to rewarded with a credit to their bill. Moved from 2014 account 137332.
287997 415.862 RA - CA Mobile Home Park Conversion	(54,489)	(54,489)	0		0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287994 415.929 RA - Carbon Decommissioning - CA	(177,176)	(177,176)	0		0	Regulatory asset established for California's share of Carbon Plant's decommissioning accrual as 0 directed in the California general rate order/stipulation.
287935 415.936 RA - Carbon Plant Decomm/Inventory	(474,855)	(474,855)	0)	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of 0 inventory from decommissioning.
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0		0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0		0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286899 415.939 RA - Carbon Plant Decomm/Inventory - WY	128,650	128,650	0		0	Regulatory asset established to record WY's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286931 415.724 RA - Cholla U4 - Tax Flowthrough	(232,431)	(232,431)	0		0	Regulatory asset established to account for the estimate of recoverable amounts of depreciation 0 flowthrough related to the Cholla U4 closure.
286920 415.725 RA - Cholla U4 Closure	(5,207,322)	(5,207,322)	0		0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla 0 U4 closure.
286896 415.734 RA - Cholla Unrecovered Plant -CA	(1,113,454)	(1,113,454)	0	1	0	Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898 415.736 RA - Cholla Unrecovered Plant - WY	(10,303,892)	(10,303,892)	0		0	Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.

					Regulatory asset established to account for the deferral of costs related to the Oregon Community
286913 415.720 RA - Community Solar - OR 287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(340,216)	(340,216) (990,324)	0	0	Solar Program. Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
	(5.852.410)	(5.852.410)			Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursua
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	12/22/	1-77	0	0	to an energy cost adjustment mechanism. Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursua
287882 415.876 RA - Deferred Excess NPC - OR - Noncurrent	(384,610)	(384,610)	0	0	to an energy cost adjustment mechanism. Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuan
	(10 160 893)	(10.160.893)			to an energy cost adjustment clause.
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(10,100,000)	(10,000	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,704,435)	(1,704,435)	0	0	pursuant to a power costs adjustment mechanism. Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	173,514	173,514	0	0	0 request for proposal for new generation.
287590 415.840 RA - Deferred Independent Evaluator Fee - OR	(9,355)	(9,355)	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a o request for proposal for new generation.
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(37,374)	(37,374)	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected fro 0 customers through California rates.
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(25,410)	(25,410)			Regulatory asset/liability established to record funding for qualifying intervenors that are collected fro 0 customers through Idaho rates.
		(20,110)	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(518,986)	(518,986)	0	0	customers through Oregon rates. Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861 415.857 RA - Deferred Overburden Costs - ID	(124,318)	(124,318)	0	0	0 regulatory order.
287868 415.858 RA - Deferred Overburden Costs - WY	(349,800)	(349,800)	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a 0 regulatory order.
					Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287614 430.100 RA - Demand Side Management - Noncurrent	(47.254.175)	(47,254,175)	0	0	
	(,=0.,,)		0	U	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to
287981 415.920 RA - Depreciation Increase - Idaho	37,005	37,005	0	0	0 the implementation of new rates on January 1, 2014. Regulatory asset established to record Utah's share of the deferral of increased depreciation due to
287982 415.921 RA - Depreciation Increase - Utah	(330,555)	(330,555)	0	0	0 the implementation of new rates on January 1, 2014. Regulatory asset established to record Wyoming's share of the deferral of increased depreciation of
287983 415.922 RA - Depreciation Increase - Wyoming	(1,141,557)	(1,141,557)	0	0	o to the implementation of new rates on January 1, 2014.
287576 430.110 RA - DSM Balance Reclass	(960,769)	(960.769)	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	152.215	152.215			Regulatory asset account established to defer costs related to the California Emergency Services O Resiliency Programs.
286929 415.841 RA - Emergency Service Program-Battery Storage - CA	152,215	152,215	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure o
287840 415.410 RA - Energy West Mining	(68 829 223)	(68 829 223)	0	0	the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application w the applicable state commissions.
	(22.424.137)	(22,424,137)			Regulatory asset established to record costs incurred for environmental clean-up, which are
			0	0	amortized over a ten-year period for state regulatory purposes. Regulatory liability established for the portion of environmental remediation costs for which the state
287591 415.301 RA - Environmental Costs - WA	567,207	567,207	0	0	Washington does not allow deferred treatment. Regulatory asset established to track the recoverable expenses associated with pension liability.
287738 320.270 RA - FAS 158 Pension Liability	(105,617,137)	(105,617,137)	0	0	0 0
287739 320.280 RA - FAS 158 Post Retirement Liability	504,200	504,200	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement 0 benefits liability.
286917 415.260 RA - Fire Risk Mitigation - CA	(3,396,997)	(3,396,997)	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042
	(390 628)	(390.628)			Regulatory asset established to record the purchase of California greenhouse gas pollution emissio
	(333,023)	(,	0	U	0 allowances . Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287597 415.703 RA - Goodnoe Hills Settlement - WY	(67,920)	(67,920)	0	0	sustained at the Goodnoe Hills generating plant. Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
286905 415.530 RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	0	0
287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(2,006,416)	(2,006,416)	0	0	The book-tax difference resulting from this regulatory asset. Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571 415.702 RA - Lake Side Settlement - WY	(179,752)	(179,752)	0	0	sustained at the Lake Side generating plant.
					Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 20
287903 415.879 RA - Liquidation Damages - N2 - WY	(18,243)	(18,243)	0	0	Energy Cost Adjustment Mechanism (ECAM). SAP account used for financial statement presentation purposes to reclass the current and
287977 415.885 RA - Noncurrent Reclass - Other	(172 514)	(173.514)		0	noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result 0 a credit balance.
287977 415.885 RA - Noncurrent Reclass - Other 287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent	(173,514) (472,387)	(472,387)	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
286910 415.200 RA - OR Transportation Electrification Pilot	(608,674)	(608,674)	0	0	Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
286933 415.645 RA - Oregon OCAT Expense Deferral	(315,433)	(315.433)	0	0	Regulatory asset account established to record the difference between the amount of Oregon O Corporate Activity Tax incurred and the amount already recovered from customers.
286933 415.645 RA - Oregon OCA Expense Deferral 287942 430.112 RA - Other - Balance Reclass	(315,433)	(315,433)	0	0	Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
	1	(1,773,948)	0		Regulatory asset established to recover California's portion of a pension settlement that occurred in
286928 415.833 RA - Pension Settlement - CA	(119,548)	(110,010)	0	0	0 2018. Regulatory asset established to recover Washington's portion of a pension settlement that occurred
287583 415.826 RA - Pension Settlement - WA 287972 320.285 RA - Post Employment Costs	(330,936) 959,580	(330,936)	0	0	0 2018. 959,580 Regulatory asset established as an offset to the increase in post-employment obligations.
			0		Asset accrued for required debt, amortized for book purposes over the remaining life of the original
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(833,168)	(833,168)	0	0	 0 issuance, or over the life of the new issuance if the original issuance was refinanced. Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating
					facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being
287864 415.852 RA - Powerdale Decommissioning - ID	(1,984)	(1,984)	0	0	0 repaired.
287858 415.676 RA - Preferred Stock Redemption - WY	(22,435)	(22,435)	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996 415.675 RA - Preferred Stock Redemption Loss - UT 287601 415.677 RA - Preferred Stock Redemption Loss - WA	(65,102) (10,369)	(65,102)	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's Reg Asset established to record Washington's portion of stock redemption costs.
201001 413.077 RA - Preteneu Stock Regenipuon LOSS - WA	(10,369)	(10,369)	0	0	V reg Asset established to record vvashington's portion of stock redemption costs.

							Regulatory asset established to capture the noncurrent portion of the difference between renewable
287888	415.882 RA - REC Sales Deferral - WA - Noncurrent	(160,282)	(160,282)	0	0		energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
		, , . ,					Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic
287871 287971	415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent 415.868 RA - Solar Incentive Program - UT - Noncurrent	(1,405,757)	(1,405,757)	0	0	0	feed-in tariff program (Oregon House Bill 3039). Regulatory asset established for the UT Solar incentive program costs.
201011	THE COOL TO COMMITTED TO STATE OF THE PROPERTY	(1,210,020)	(1,210,020)	•			The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
							arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that
287927	100.110 RA - Solar ITC Basis Adjustment - Gross Up	(91,924)	(91,924)	0	0	0	difference.
287960	415.855 RA - Storm Damage Deferral - CA	(63,215)	(63,215)	0	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to a storm in California.
				-	_		Pilot Program approved in September 2018 to record costs and collect fees connected to
286911	415.430 RA - Transportation Electrification Pilot - CA	76,022	76,022	0	0	0	transportation electrification pilot programs. Pilot Program approved in September 2018 to record costs and collect fees connected to
286912	415.431 RA - Transportation Electrification Pilot - WA	(54,461)	(54,461)	0	0	0	transportation electrification pilot programs.
287899	415.878 RA - UT Liquidation Damages	(111.869)	(111.869)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287906	415.863 RA - UT Subscriber Solar Program	(477,156)	(477,156)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
							To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
					_		, , ,
287939	415.115 RA - Utah STEP Pilot Program Balance Account	4,249,328	4,249,328	U	U	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3
287639	415.510 RA - WA Colstrip #3	(1,077)	(1,077)	0	0	0	generating plant.
286904	415.520 RA - WA Decoupling Mechanism	(1,254,592)	(1,254,592)	0	0	0	Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286907	415.532 RA - WY 2017 Protocol - MSP Deferral	(983 464)	(983 464)	0	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018
		(000,101)	(000,101)	U	U	U	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree
287848	320.281 RA - Post Retirement Settlement Loss	(684,959)	(684,959)	0	0	0	medical obligations. Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on
287933	320.282 RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	0	Utah's allocable share of the post-retirement medical settlement loss.
287917	705 454 DI Presenti Insurance Persenta OP	(3.384.516)	(3.384.516)	0	0		Regulatory liability used to record the Oregon allocation of storm-related property damage recovered
20/91/	705.451 RL - Property Insurance Reserve - OR	(3,304,310)	(3,364,310)	0			in excess of insurance claims incurred. Regulatory assets established to record the effects of the accounting pursuant to FASB Statement
287649	730.170 RA - FAS133 Unrealized Gain/Loss	(4,088,908)	(4,088,908)				No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
20/049	730.170 RA - FAS 133 UIII ealized Galii/Loss	(4,000,900)	(4,000,900)	U	U	U	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen
287886	415.837 RA - Frozen MTM	(10,423,467)	(10,423,467)	0	0	0	derivative.
FERC 283 - 0	Other						Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it
							acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being
287661 287569	425.360 Hermiston Swap 720.805 FAS 158 Funded Pension Asset	(657,828) (2.045,357)	(657,828)	0	0	0	amortized over the remaining life of the plant.
		, , , , , , , , ,		U	U	U	Represents the funded pension asset under FAS 158. The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare
286909	720.815 FAS 158 Post-Retirement Asset	(4,205,004)	(4,205,004)	0	0	0	subsidy, required under FAS 158.
286918	210.175 Prepaid - FSA O&M - East	(457,294)	(457,294)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286919	210.170 Prepaid - FSA O&M - West	(69,425)	(69,425)	0			Prepaid account established to record prepaid operating and maintenance advance payments for the west side repowered wind facilities.
							Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months
287669	210.180 Prepaid Membership Fees 210.185 Prepaid Aircraft Maintenance	(79,151) (49,913)	(79,151) (49,913)	0	0	0	or less. Regulatory asset established for prepaid aircraft maintenance costs.
201301		1,10,10,10,	(10,010)	0	0		Prepaid account established to record prepaid surety bond costs that will be amortized ratably over
287909	210.195 Prepaid - Surety Bond	(54,048)	(54,048)	0	0	0	the period of coverage. Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12
287665	210.130 Prepaid Taxes - ID PUC	(88,939)	(88,939)	0	0	0	months or less.
287662	210.100 Prepaid Taxes - OR PUC	(293 384)	(293.384)	0	0		Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less
287708	210.200 Prepaid Taxes - Property Taxes	(5,115,741)	(230,304)	0	(5,115,741)	0	Book-tax difference associated with the timing of deductibility of property taxes.
286908	210.201 Prepaid Taxes - Property Tax FIN 48	(3.391.794)	0	0	(3.391.794)		Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
		(-/ / - /			(0,007,704)		Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12
287664	210.120 Prepaid Taxes - UT PUC	(764,742)	(764,742)	0	0	0	months or less. Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account
287908	210.190 Prepaid Water Rights	(137,093)	(137,093)	0	0	0	137511.
							Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000,
287564	425.130 Rogue River-Habitat Enhance	(73,388)	(73,388)	0	0	0	escalated, over a period of 9 years for habitat enhancement.
287770	120.205 Trapper Mining Stock Basis	(1,135,743)	(1,135,743)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax
							Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the
287859	040 035 Def Comm Mark to Market Cointil and Income Statement	(260.050)	_			(260.050)	investments are reflected at fair market value and any unrealized gains or losses are reflected in
287859	910.935 Def Comp Mark to Market Gain/Loss - Income Statement 910.937 LTIP Mark to Mkt Gain/Loss	(369,250) (716,704)	0	0	0	(369,250) (716,704)	To record unrealized gains/losses from the long term incentive plan.
007005		(2.729.473)	(2.720.472)				Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen
287965 287492	415.836 Current Asset Frozen MTM OR BETC - Purchased Credits - Non-Cash	(2,729,473)	(2,729,473)	0	0	0	derivative. Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding		(365 071 741)	(356 437 832)	0	(8.507.535)	(126.374)	
Subtotal - p2 Less FASB	277 109 Above if not separately removed	(365,071,741)	(356,437,832)	0		(126,374)	
Less FASB 1	106 Above if not separately removed	(364,979,817)	(356,345,908)	0		(126,374)	
rotai		(304,979,817)	(300,345,908)	0	(8,507,535)	(126,3/4)	l .

Instructions for Account 283:

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

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

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

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

				Gas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	
2	ADIT-281	Sch. 281 Below	(143,583,856)	(143,583,856)	0	0	0	
3	ADIT-283	Sch. 283 Below	(382,442,919)	(347,237,015)	0	(8,687,026)	564,847	
4	ADIT-190	Sch. 190 Below	760,699,650	734,406,559	561,449	0	25,731,642	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,629,242,901)	(1,684,093,852)	(806,117,724)	7,923,760	(119,871,361)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A		· · · · · · · · · · · · · · · ·	100.0000%	29.0164%	9.1865%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator		_	(806,117,724)	2,299,193	(11,012,015)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E))					(814,830,546)
9	Beginning of Year Total (Attachment 1)				(767,419,511)	2,930,617	(10,940,061)	(775,428,955)
10	Appendix A, line 33 input	Line 8 for Projection ar	nd average of Lines 8 &	9 for True-Up				(795,129,751)

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

Scriedule A	A A	В	С	D	E	F	G
			Gas, Prod,				
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 19							
Employee B	enefits						
287180	505.450 Accrued Payroll Taxes	3,085,569	0	0	0		Accrual to record the Company's portion of payroll taxes that are subject to deferral per 2020 CARES Act Section 2302.
287220	720.560 Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	0	Accrued liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182 LTIP - non current	6,376,812	0	0	0	6,376,812	
287324	720.200 Deferred Comp. Accrual - Cash Basis	2,134,413	0	0	0	2,134,413	Non-qualified deferred compensation plan under IRC Subsection 409A.
							Severance accruals related to regular employment downsizing. Amounts contained in these accounts
287326	720.500 Severance Accrual - Cash Basis	784,322	0	0	0	784,322	represent accruals for both departing executives and rank and file employees.
287327	720.300 Pension/Retirement Accrual - Cash Basis	381,172	381,172	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
							Accruals recorded for book purposes for unused vacation and sick leave due to employees in future
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	7,405,733	0	0	0	7,405,733	periods or upon termination.
287373	910 580 Wasatch workers comp reserve	546.673	0	0	0	E46 672	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Creek.
287399	920.150 FAS 112 Book Reserve - Post Employee Benefits	5 397 392	0	0	0		Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287462	720.820 FAS 158 SERP Liability	13,200,090	13.200.090	0	0	0,007,002	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 De		,,,	,				Total Supplemental Excellent Volloment Film (SERT) Sungations, as required by 1776 166.
287249	415.839 NonCurr Liab - Frozen MTM	8,961,246	8,961,246	0	0	0	Non-current liability for frozen mark to market derivatives.
Regulatory	Liabilities:						
							Regulatory liability established to record the authorized plant closure costs for Jim Bridger and Colstrip
287045	610.155 RL - WA - Plant Closure Costs	333,329	333,329	0	0	0	Unit 4 pursuant to Docket UE-191024.
							Regulatory liability established to record the authorized deferral of accelerated depreciation and
007047	040.450 BL Belders Asselved a Description & Belders dies OB	894.814	004.044	•		•	reclamation costs for the Bridger Mine incremental to the amounts included in the cost of coal
287047	610.150 RL - Bridger Accelerated Depreciation & Reclamation - OR	894,814	894,814	U	U	U	delivered to the Jim Bridger Plant. Pursuant to Docket UE-374, Order 20-473. Regulatory liability established to record the deferral of accelerated depreciation and reclamation costs
							for the Bridger Mine incremental to the amounts included in the cost of coal delivered to the Jim
287048	705.425 RL - Bridger Accelerated Depreciation - WA	626.813	626.813	0	0	0	Bridger Plant pursuant to Docket UE-191024.
201010	100.120 NE Diago Foodonido Doprovidio 1771	020,010	020,010				Regulatory liability established to record the giveback of excess funds collected from California
287049	705.352 RL - Klamath Dams Removal - CA	64,244	64,244	0	0	0	customers for Klamath River Dams Removal.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates
							for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287051	705.340 RL - Income Tax Deferral - CA	693,274	693,274	0	0	0	reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates
							for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287053	705.342 RL - Income Tax Deferral - OR	1,621,622	1,621,622	0	0	0	reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287055	705.344 RL - Income Tax Deferral - WA	2.194.452	2.194.452	0	0	0	reduced the federal income tax rate from 35% to 21%.
201000	700.044 TE - Income Pax Defena - WA	2,101,102	2,101,102				Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates
							for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and
287056	705.345 RL - Income Tax Deferral - WY	201,039	201,039	0	0	0	reduced the federal income tax rate from 35% to 21%.
							Regulatory liability established to record the deferral of protected property related EDIT amortization
287061	705.346 RL - Protected PP&E EDIT Amortization - CA	488,095	488,095	0	0	0	for return to California customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT amortization
287062	705.347 RL - Protected PP&E EDIT Amortization - ID	2,082,742	2,082,742	0	0	0	for return to Idaho customers pursuant to regulatory order.
287063	705.348 RL - Protected PP&E EDIT Amortization - OR	439	439	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
20/003	700.040 NE - FTOGOGGG PPAC EDIT ATHORIZATION - OR	439	439	U	U	U	Regulatory liability established to record the deferral of protected property related EDIT amortization
287064	705.349 RL - Protected PP&E EDIT Amortization - UT	5.683.657	5.683.657	0	0	0	for return to Utah customers pursuant to regulatory order.
	· · · · · · · · · · · · · · · · · · ·		-,,,,,,,,,				Regulatory liability established to record the deferral of protected property related EDIT amortization
287065	705.350 RL - Protected PP&E EDIT Amortization - WA	3,140,136	3,140,136	0	0	0	for return to Washington customers pursuant to regulatory order.
							Regulatory liability established to record the deferral of protected property related EDIT amortization
287066	705.351 RL - Protected PP&E EDIT Amortization - WY	8,468,227	8,468,227	0	0	0	for return to Wyoming customers pursuant to regulatory order.

1971 1.0						Reg	ulatory liability established to defer California's portion of protected property related EDIT recorde
1971 1972	287111 705.287 RL - Protected PP&E EDIT - CA	7,993,123	7,993,123	0	0		
Proceedings							
1971 1972	287112 705.288 RL - Protected PP&E EDIT - ID	20,492,984	20,492,984	0	0	Regi	ulatory liability established to defer Oregon's portion of protected property related EDIT recorded
Process Proc	287113 705.289 RL - Protected PP&E EDIT - OR	89,706,728	89,706,728	0	0	as a 0 21%	result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to
Part	207414 705 200 PL Protocled PDRE EDIT WA	20.045.803	20 045 803	0	0	reco	rded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
2011 2012 10 10 10 10 10	287114 705.290 RE - Plotected PP&E EDIT - WA	20,943,093	20,943,093	0	0		
1971 184 19	287115 705.291 RL - Protected PP&E EDIT - WY	50,899,241	50,899,241	0	0	0 35%	to 21%.
Page	287116 705 292 RL - Protected PP&F FDIT - LIT	158.475.755	158.475.755	0	0	Regi a res	ulatory liability established to defer Utah's portion of protected property related EDIT recorded as sult of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
Page						reco	rded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
1972 1972	28/121 /US.294 RL - Non Protected PP&E_EDIT- CA	378,524	378,524	0	0		
1972 1972	287124 705.296 RL - Non Protected PP&E EDIT- WA	5,155,427	5,155,427	0	0	reco 0 35%	rded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from to 21%.
1972 1974	287125 705 297 RL - Non Protected PP&F FDIT- WY	8 877 468	8 877 468	0	0	reco	rded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from
Part 1974			-,-,-,-			Regi	ulatory liability established to recover Washington's portion of Colstrip and Jim Bridger
1977 1974 19. Color	28/1/3 415.942 RL - Steam Decommissioning - WA			0	0	0 incre Regi	emental decommissioning pursuant to Docket UE-191024 ulatory liability for California's share of decommissioning costs for the Cholla steam plant.
2017 78-10		(12,020)	(12,020)	0	0	0	
2017 2018 10 10 10 10 10 10 10				0	0	0 Regi	ulatory liability for Idaho's share of decommissioning costs for the Cholla steam plant.
28.7718 70.5414 Rs. Chells Promoter Service Commissions (NY				0	0		
1971 1972 1972 1972 1973	287178 705 414 RL - Cholla Decommissioning - WY	(38 198)	(38 198)	0	0		
2019 10 12 R.		10011007	(00).007	0	0		
1879 18.1 18.2		,,,,,	,,==,,=.	0	U	Regi	ulatory liability with respect to the effects of flow through from PP&E book/tax differences and
Page				0	0	0 othe Regi	r deferred items that do not have current provision impacts. ulatory liability established to account for the deferral of protected property-related EDIT for PMI:
29719 705-280 R Non-Prosent EOTT - CA 99.80	287190 100.122 RL - Income Tax Property Flowthru - PMI	636,942	636,942	0	0		
Regulatory lability established with respect to the excess deferend roome lasse associated with proport of the control state associated with proport of the state state of the vallengthis resident from the state associated with proport of the vallengthis resident from the state associated with proport of the vallengthis resident from the state associated with proport of the vallengthis resident of the vallength reside	287191 705.280 RL - Non-Property EDIT - CA	99,863	99,863	0	0	non-	property accumulated deferred income taxes allocable to California resulting from the change in
2011 2012 2013 2014 2015 2014 2015 2014 2015							
2017/20 10.00 10	287195 705.284 RL - Non-Property EDIT - WA	260,950	260,950	0	0		
187266			0,100,100	0	0	0 expe	nses.
## 2015 WA GRC and the current depreciation amounts from the last depreciation autour from the last deprecia	287200 705.267 RL - WA Decoupling Mechanism	81,566	81,566	U	U	V Reg	ulatory liability with respect to the Washington decoupling mechanism.
287209 705 266 R Energy Savings Assistance (ESA) - CA	287206 415.710 RL - WA Accelerated Depreciation	8,565,043	8,565,043	0	0	the 2 0 at th	2015 WA GRC and the current depreciation amounts from the last depreciation study for all unit e Jim Bridger Plant and Colstrip Unit 4.
Regulatory Labily established per Order No. 15-600 in Doctor LEGES, Production of program and inspersion and some Profile Copy's system will be required to pay in opt-out charge for up to 5 years.	207200 705 000 DI Francis Cavings Assistance (FCA) CA	149 244	149 244	0	0	colle	ctions from California offset by ESA program expenditures incurred) in a regulatory liability
287212 705.245 RL - OR Direct Access 5 Yr Opt out	20/209 /05.200 RL - Elleigy Saviligs Assistance (ESA) - CA	140,244	140,244	0	0	Regi	ulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to
Regulatory labelity established as a balancing account for a pass-through benefit to fathor outsidence and the plant of the post of the plant of the							
267213 425.381 RL - BPA Balance Act - ID 6.863 6.863 0 0 0 0 0 0 0 0 0	201212 100.240 RL - UK DIFECT ACCESS 5 YF Upt OUT	1,673,798	1,073,798	0	0	Regi	ulatory liability established as a balancing account for a pass-through benefit to Idaho customers
difference on Trojan unrecovered plant and deconmissioning costs. The reason for this contral account is that substantially all Trojan; related costs were disalked and substantially all Trojan; related costs were disalked by the Washington potino of any decormissioning costs. It reason for this count is to relate the feed in Tariff. Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and the program of the program of the Oregon Power Cost Adjustment Mechanism (PCAM) and the program of the Oregon Power Cost Adjustment Mechanism (PCAM) and the program of the Oregon Power Cost Adjustment Mechanism (PCAM) and the program of the Oregon Power Cost Adjustment Mechanism (PCAM) and the program of the Oregon Power Cost Adjustment Mechanism (PCAM) and the program of the Oregon Power Cost Adjustment Mechanism (PCAM) and the program of the Oregon Power Cost Adjustment Mechanism (PCAM) and the program of the Oregon Power Cost Adjustment Mechanism (PCAM) and the program of the Oregon Power Cost Adjustment Mechanism (PCAM) and the program of the Core of the Oregon Power Cost Adjustment Mechanism (PCAM) and the program of the Oregon Power Cost Adjustment Mechanism (PCAM) and the program of the Oregon Power Cost Adjustment Mechanism (PCAM) and the program of the Oregon Power Cost Adjustment Mechanism (PCAM) and the Power Cost Adjustment Mechanism (PCAM) and the	287213 425.381 RL - BPA Balance Act - ID	6,863	6,863	0	0	from 0 custo	BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying omers receive a credit to their bill.
Bacount is that substantial ay a Trojan - related costs were disallowed in Washington , therefore, the Washington of any decommissioning costs associated with Trojan should be reflected between the Washington of any decommissioning costs associated with Trojan should be reflected between the Washington of any decommissioning costs associated with Trojan should be reflected between the Washington of any decommissioning costs associated with Trojan should be reflected between the Washington of any decommissioning costs associated with Trojan should be reflected between the Washington of any decommissioning costs associated with Trojan should be reflected between the Washington of any decommissioning costs associated with Trojan should be reflected between the Washington of a Washington of the Washington Power Cost Adjustment Mechanism (PCAM) deferrals. As on includes the regulatory isability established to record the Washington Power Cost Adjustment Mechanism (PCAM) deferrals. As on includes the regulatory isability established in record the Circumstant (PCAM) deferrals. As on includes the regulatory isability established in record the Circumstant (PCAM) deferrals. As on includes the regulatory isability established in record the Circumstant (PCAM) deferrals. As on includes the regulatory isability established to record the Circumstant (PCAM) deferrals. As on the Circumstant (PCAM) deferrals and the Circumstant (PCAM) deferrals. As on the Circumstant (PCAM) deferrals are considered to the Circumstant (PCAM) deferrals. As on the Circumstant (PCAM) deferrals are considered to the Circumstant (PCAM) deferrals. As on the Circumstant (PCAM) deferrals are considered to the Circumstant (PCAM) deferrals. As on the Circumstant (PCAM) deferrals are considered to the Circumstant (PCAM) deferrals. As on the Circumstant (PCAM) deferrals are considered to the Circumstant (PCAM) deferrals. As on the Circumstant (PCAM) deferrals are considered to the Circumstant (PCAM) deferrals. As on the Circumstant (PCAM) deferrals. As on t							
15,026 15,026 15,026 15,026 0 0 0 0 0 0 0 0 0						acco	ount is that substantially all Trojan - related costs were disallowed in Washington; therefore, the
287237 705.519 RL - VAD Def NPC - Noncurrent							
Regulatory lability established to record the Washington Power Cost Adjustment Mechanism (PCA) Tansition Agily (PCA) Tan		15,026	15,026	0	0	0	····
287231 705.519 RL - WA Def NPC - Noncurrent 680.043 680.043 0 0 0 deferrals. 287231 705.515 RL - OR Def NPC - Noncurrent 1,952.262 1,952.262 0 0 0 Regulatory liability established to record the Oregon Power Cost Adjustment Mechanism (PCAM). 287233 705.515 RL - OR Def NPC - Noncurrent 574.598 574.598 0 0 Regulatory liability established to record the California Energy Cost Adjustment Clause (ECAC) 287237 705.755 RL - Noncurrent Reclass-Other 85.990 85.990 0 0 0 deferrals. 287238 705.420 RL - CA GHG Allowance Revenue 1,525.563 1,525.563 0 0 0 allowances. 287238 RL - Sale of REC - WA 9,790 9,790 0 0 0 revenue that will be given back to Washington customers. 287262 100.100 RL ITC 141.964 141.964 0 0 0 Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credit at 141.964 0 0 0 Regulatory liability established to record the deferral of the Pryor Mountain renewable energy credit regulatory liability established to record the deferral of the Pryor Mountain renewable energy credit regulatory liability established to record the deferral of the Pryor Mountain renewable energy credit regulatory liability established to record the deferral of the Pryor Mountain renewable energy credit regulatory liability established to record the deferral of the Pryor Mountain renewable energy credit regulatory liability established to record the deferral of the Pryor Mountain renewable energy credit regulatory liability established to record the deferral of the Pryor Mountain renewable energy credit regulatory liability established to record the deferral of the Pryor Mountain renewable energy credit regulatory liability established to record the deferral of the Pryor Mountain renewable energy credit regulatory liability established to record the deferral of the Pryor Mountain renewable energy credit regulatory liability established to record the deferrence between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates				0	0	U Regi	และดาง และแห่ง established to record to i solar Feed in Tariff. ulatory liability established to record the Washington Power Cost Adjustment Mechanism (PCAI
287233 705.515 RL - OR Def NPC - Noncurrent 287235 705.511 RL - CA Def NPC - Noncurrent 287235 705.511 RL - CA Def NPC - Noncurrent 287237 705.755 RL - CA Def NPC - Noncurrent 287237 705.755 RL - Noncurrent Reclass-Other 287237 705.755 RL - Noncurrent Reclass-Other 287238 705.520 RL - CA GHG Allowance Revenue 287238 RL - Sale of REC - WA 287250 10.100 Regulatory lability established to record the California Energy Cost Adjustment Clause (ECAC) 287260 10.100 Regulatory lability established to record the California Energy Cost Adjustment Clause (ECAC) 287261 10.100 Regulatory lability established to record the California Energy Cost Adjustment Clause (ECAC) 287262 10.100 Regulatory lability established to record the California Energy Cost Adjustment Clause (ECAC) 287263 RL - Noncurrent Reclass-Other 287263 RL - Sale of REC - WA 287264 RL - CA GHG Allowance Revenue 287265 RL - Sale of REC - WA 287266 RL - Sale of REC - WA 287266 RL - Sale of REC - WA 287267 Regulatory lability established to record the California greenhouse gas pollution emission 287268 Al 5.706 RL - Sale of REC - WA 287268 RL - Sale of REC - WA 287269 Regulatory lability for a Wyoming revenue requirement adjustment related to bonus tax depreciation of the adular REC revenue received by the Company. 287271 Regulatory Lability established to track the difference between REC revenue included in rates and Regulatory Lability established to track the difference between REC revenue included in rates and Regulatory Lability established to track the difference between REC revenue included in rates a	287231 705.519 RL - WA Def NPC - Noncurrent	680,043	680,043	0	0	0 defe	rrals.
287235 705.511 RL - CA Def NPC - Noncurrent	207222 705 545 DL OD DefAIDC Nanouscart	4.052.262	1.052.262	0	0	Tran	sition Adjustment Mechanism (TAM) deferrals. Also includes the regulatory liability established
287237 705.755 RL - Noncurrent Reclass-Other 85.990 85.990 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		1,002,202	1,002,202	0	0	Regi	ulatory liability established to record the California Energy Cost Adjustment Clause (ECAC)
BETTATE TOS.755 RL - Noncurrent Reclass-Other 85.990 85.990 0 0 0 Regulatory liability established to record the deferral of the Provision Highly established	Z8/Z35 /U5.511 RL - CA Def NPC - Noncurrent	574,598	574,598	0	0	This	account is to reclass the deferred tax balances related to regulatory assets or liabilities where th
28728 705.420 RL - CA GHG Allowance Revenue 1,525,563 1,525,563 0 0 0 allowances. 287252 705.263 RL - Sale of REC - WA 9,790 9,790 0 0 0 revenue that will be given back to Washington customers. 287262 100.100 RL ITC 141,964 141,964 0 0 0 0 revenue that will be given back to Washington customers. 287268 415.706 RL - Sole of REC - WA 9,869 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287237 705.755 RL - Noncurrent Reclass-Other	85,990	85,990	0	0	balai 0	nce of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
Regulatory liability established to record the deferral of the Prov Mountain renewable energy credit revenue that will be given back to Washington customers. Regulatory liability established to record the deferral of the Prov Mountain renewable energy credit revenue that will be given back to Washington customers. Income tax gross-up on unamortized investment Tax Credits pursuant to IRC Subsection 46(f)(2). Regulatory liability established to record the deferral of the Prov Mountain renewable energy credit revenue that will be given back to Washington customers. Income tax gross-up on unamortized investment Tax Credits pursuant to IRC Subsection 46(f)(2). Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation. Regulatory Liability established to record the deferral of the Prov Mountain renewable energy credit revenue included in rates and a state of the Province	287238 705.420 RL - CA GHG Allowance Revenue	1.525.563	1.525.563	0	0		
287262 100.100 RL ITC 141.964 141.964 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			,,			Regi	ulatory liability established to record the deferral of the Pryor Mountain renewable energy credits
Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciative and the state of the s		-1,	-1.00	0	0	•	3 9
287268 415.706 RL - 50% Bonus Tax Depreciation - WY 84.697 84.697 0 0 0 Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included in rates and Regulatory Liability established to track the difference between REC revenue included in rates and				0	0	0 Regi	ulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation
287271 705.336 RL - Sale of RECs - UT 325.872 325.872 0 0 Ulan's allocation of the actual REC revenue received by the Company. Regulatory Liability established to track the difference between REC revenue included in rates and	287268 415.706 RL - 50% Bonus Tax Depreciation - WY	84,697	84,697	0	0	0	
	287271 705.336 RL - Sale of RECs - UT	325,872	325,872	0	0	0 Utah	's allocation of the actual REC revenue received by the Company.
	287272 705.337 RL - Sale of RECs - WY	108,478	108,478	0	0		

					Regulatory Liability established to track the difference between REC revenue included in rates and
287274 705.261 RL - Sale of RECs - OR	105,801	105,801	0) (Oregon's allocation of the actual REC revenue received by the Company. This account is to reclass the deferred tax balances related to regulatory assets or liabilities where the
					balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287284 610.147 Req Liability-Other - Balance Reclass 287299 705.265 RL - OR Energy Conservation Charge	3,361,531 953,780	3,361,531 953,780	0		0 Regulatory liability established to record the Oregon Energy Conservation Charge and related
287299 705.265 RL - OR Energy Conservation Charge	953,780	953,780	U		Regulatory liability established to consolidate small inactive Oregon specific regulatory balances,
287304 610.146 OR Reg Asset/Liab Cons	(111,560)	(111,560)	0) (0 which are then amortized into book income per approved rate order or tariff.
287312 105.402 ARO Reg Liabilities	17.231.816	17 231 816	0		Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
LOTOTE 100.102 71110 TOG ENDMINO	17,201,010	17,201,010			Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers
287316 715.720 Reg Liability - BPA Balancing Account - WA	205 301	205.301			from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying 0 customers receive a credit to their bill.
207316 713.720 Reg Liability - BPA balancing Account - WA	205,301	205,301	U		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389 610.145 RL- DSM Balance	867,977	867,977	0) (
287390 610.141 RL - WA Rate Refunds	700,026	700,026	0		Regulatory liability established to record the refund to Washington customers pursuant to the Limited 0 Issues Rate Filing (LIRF) as filed in Docket UE-210532.
LOTOGO OTO.TTI NE TYTNAGONOMIAO	100,020	100,020			Regulatory liability established to record the effects of changes in fair value of certain derivative
287395 730.175 RL - FAS 133 Derivatives - Unrealized Gain/Loss	13.041.268	13,041,268			instruments entered into to hedge the Company's future retail resource requirements.
					Regulatory liability to record benefits and administrative costs related to the California Alternative Rate
287418 705.241 RL- Alternative Rate for Energy Program - CARE - CA	153,908	153,908	0) (0 for Energy, or CARE, program.
					Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in
287441 605.100 Trojan Decommissioning Cost-Regulatory Asset	1,272,061	1,272,061	0) (0 excess of those approved for recovery by regulatory authorities.
287445 610.142 RL - UT Home Energy LifeLine	336.911	336.911			Regulatory liability established to record the balancing account activitys for the Utah Home Energy Ulfeline Program.
					Regulatory liability established to record the balancing account activitys for the Washington Low
287453 610.143 RL - WA Low Energy Program	(640,880)	(640,880)	0) (Income Energy Assistance Program.
					Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287473 705.270 RL - Blue Sky Program OR	550,267	550,267	0) (0 certificates.
					Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287474 705.271 RL - Blue Sky Program WA	122,968	122,968	0		0 certificates.
					Regulatory liability established to record revenues received from customers participating in the
287475 705.272 RL - Blue Sky Program CA	33.026	33.026			company's Blue Sky renewable energy program, which are then used to purchase renewable energy 0 certificates.
201410 100.212 Itt - Blac dky mogram ox	55,020	55,020			Regulatory liability established to record revenues received from customers participating in the
287476 705 273 RI - Blue Sky Program UT	1 390 294	1 390 294			company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates
287476 705.273 RL - Blue Sky Program UT	1,390,294	1,390,294	U		Regulatory liability established to record revenues received from customers participating in the
					company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287477 705.274 RL - Blue Sky Program ID	36,773	36,773	0	0	certificates. Regulatory liability established to record revenues received from customers participating in the
					company's Blue Sky renewable energy program, which are then used to purchase renewable energy
287478 705.275 RL - Blue Sky Program WY	161,800	161,800	0) (0 certificates.
287486 415.926 RL - Depreciation Decrease - OR	1.317.194	1,317,194	0		Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards					
287280 DTA State Charitable Contribution Limitation 287437 DTA Net Operating Loss Carryforward-State	187,893 66,976,846	187,893 66,976,846	0	0 (Charitable contribution carryforward for state income tax purposes. State net operating loss carryforward for income tax purposes.
					Federal income benefit for the deduction state taxes associated with state net operating loss
287449 DTA Federal Detriment of State NOL 287371 DTA 930.100 Oregon BETC Credits	(14,104,595) 584 208	(14,104,595) 584,208	0		Carryforward. Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491 DTA BETC Purchased Credits	331,353	331,353	0		Oregon state income tax credit carryforward.
287497 DTA BETC Purchased Gain	75,465 18,813,201	75,465 18,813,201	0		Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494 DTA Idaho ITC Carryforward 287269 DTA Colorado Tax Credit Carryforward	18,813,201 132,444	18,813,201 132,444	0) (Idaho state income tax credit carryforward. Colorado state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward	275,386	275,386	0)	California state income tax credit carryforward.
Loss Contingencies					Accrued liability established as a reserve for anticipated injury and damage expense, offset by the
87341/2879710.530/415.8' Injuries & Damages Accrual - Cash Basis	34,476,231	34,476,231	0		0 insurance reserve anticipated for potential claims.
Asset Retirement Obligations	72 638 523	72 638 523			O A O Library and O Library and A
287339 105.400 FAS 143 ARO Liability Other Deferred Assets:	72,038,523	72,038,523	0		Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
	,	,,			Valuation allowance against state income tax credits that may not be utilized before expiration.
287100 Valuation Allowance for State Credit DTA	(12,292,199)	(12,292,199)	0	(Accrual for additional remediation and/or clean up costs related to the Klamath dam per the Klamath
					Settlement.
287179 910.535 Klamath Settlement Obligation	584,654	584,654	0) (0
287181 205.201 Inventory Reserve - Cholla Unit 4	1,313,391	1,313,391	0		Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.
·	.,=.2,301	.,= .=,501			Operating lease liabilities established pursuant to the new leasing accounting standards under ASC
287183 425.160 Lease Liability (Operating Lease)	2,709,404	2,709,404	0	(0 842. Accrued liability established to reserve for accounts receivable for which collection is not expected an
					for which the accumulated deferred income tax liability is expected to be reversed upon audit by the
287199 220.101 Bad Debt	(40,763) 206,891	(40,763)	0		Internal Revenue Service.
287211 425.226 Deferred Revenue - Other		206,891	0		Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners.
287214 910.245 Contra Receivable Joint Owners	57,400	57,400			
		57,400			Deferred tax account for difference between recognized vs. realized gains in compensation plan
287215 910.936 Realized G/L Trading Sec		57,400 0 1,983,464	0) (728 investments.
287215 910.936 Realized G/L Trading Sec 287216 605.715 Trapper Mine Contract Obligation	57,400 728 1,983,464	0 1,983,464	0	0 (728 investments. 0 Accrued final reclamation expenditures for the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax
287215 910.936 Realized G/L Trading Sec	57,400 728	0	0		728 investments. O Accrued final reclamation expenditures for the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax 0 purposes.
287215 910.936 Realized G/L Trading Sec 287216 605.715 Trapper Mine Contract Obligation 287219 715.810 Chehalis Mitigation Obligation	57,400 728 1,983,464	0 1,983,464	0		728 investments. 0 Accrued final reclamation expenditures for the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax
287215 910.936 Realized G/L Trading Sec 287216 605.715 Trapper Mine Contract Obligation 287219 715.810 Chehalis Mitigation Obligation 287240 605.301 Environmental Liability - Regulation	57,400 728 1,983,464 57,715 18,518,922	0 1,983,464 57,715 18,518,922	0) (728 investments. 0 Accrued final reclamation expenditures for the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax 0 purposes. Regulated environmental remediation costs required at various abandoned/closed mines and other 0 work sites. Non-regulated environmental remediation costs required at various abandoned/closed mines and
287215 910.936 Realized G/L Trading Sec 287216 605.715 Trapper Mine Contract Obligation 287219 715.810 Chehalis Mitigation Obligation	57,400 728 1,983,464 57,715	0 1,983,464 57,715	0 0		728 investments. 0 Accrued final reclamation expenditures for the Trapper mine. Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax 0 purnoses. Regulated environmental remediation costs required at various abandoned/closed mines and other 0 work sites.

				_	_	Regulatory liability used to record the California allocation of storm-related property damage recovered
287254 705.450 Reg Liability - Property Insurance Reserve - CA	136,890	136,890	0	0	(in excess of insurance claims incurred.
						Regulatory liability used to record the Washington allocation of storm-related property damage
287256 705.452 Reg Liab - WA Property Insurance Reserve	(4,641)	(4,641)	0	0		recovered in excess of insurance claims incurred.
						Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in
287257 705.453 Reg Liab - ID Property Insurance Reserve	274,582	274,582	0	0		excess of insurance claims incurred.
287258 705.454 Reg Liab - UT Property Insurance Reserve	431.027	431.027	0	0		Regulatory liability used to record the Utah allocation of storm-related property damage recovered in
	, ,	- ' '				Regulatory liability used to record the Wyoming allocation of storm-related property damage
287259 705.455 RL - Property Insurance Reserve - WY	227.366	227,366	0	0	(recovered in excess of insurance claims incurred.
	,,,,,	,,,,,				Valuation allowance against state net operating loss carryforwards that may not be utilized before
287270 Valuation Allowance for DTA	(2.718.055)	(2.718.055)	0	0		expiration.
Z07270 Valuation Allowance for DTA	(2,710,000)	(2,110,000)				Accrued liability associated with the acceptance of the Lewis River FERC license for habitat
287290 425.150 Lewis River- LWD Fund Liab	262 450	262 450	0	0		enhancement.
207230 423.130 Edwis NWG-EWB Tulid Elab	202,400	202,400		·		Reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of
287298 205.210 ERC Impairment Reserve	501.567	501.567	0	0		emission reduction credit.
287321 100.100 ITC	532.974	532,974	0	0		Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
20/321 100.100 110	552,974	552,974	U	U		Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over
287337 715.105 MCI F.O.G. Wire Lease	137.567	137.567		0		the annual service agreement period
20737 715.105 WCFF.O.G. WHE LEASE	137,367	137,307	U	U		Accrued liability for refundable cash deposits received from customers who wish to reserve
				_	_	transmission line services. These deposits are fully refundable. The deposits are recognized as
287338 415.110 Transmission Service Deposit	561,449	0	561,449	0		income when the service contract is fulfilled.
				_	_	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340 220.100 Bad Debts Allowance - Cash Basis	4,608,428	4,608,428	0	0		
287354 505.150 Miscellaneous Current & Accrued Liability	872,366	872,366	0	0		Miscellaneous accrued liabilities related to PacifiCorp.
287370 425.215 Unearned Joint Use Pole Contract Revenue	828,264	828,264	0	0	(Accrued liability for prepaid rents on company owned utility poles.
						Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat
287391 425.320 N Umpqua Settlement Agreement	5,361,820	5,361,820	0	0		enhancement.
						Accrued liability associated with the acceptance of the Bear River FERC license for various settlement
287392 425.120 Bear River Settlement Agreement	4,081,653	4,081,653	0	0	(obligations.
						Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be
287393 425.110 Tenant Lease Allowances	15,274	15,274	0	0		amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	406,016	406,016	0	0		Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417 605.710 Reverse Accrued Final Reclamation	571,190	571,190	0	0		Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430 505.125 Accrued Royalties	3,660,987	3,660,987	0	0	(Accrued liability for royalty payments to the Mineral Management Service on coal production.
						Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a
						third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to
287447 720.830 Western Coal Carr Ret Med Accrual	2,065,766	0	0	0	2,065.766	the Hunter plant.
	,				, , , , , ,	Deferred tax account represents the difference between book income capitalized to inventory and
287482 205.025 Fuel Cost Adjustment	670.527	670.527	0	0	(taxable income from Bridger coal.
287807 Non-curr def fed tax cor ben of int	332,209	332,209	0	0		Non-current federal benefit of interest on corrections.
287817 Non-curr def fed unc tax pos ben of int	(11.973)	(11.973)	0	0		Non-current federal benefit of interest on uncertain positions.
287827 Non-curr def stat ax cor ben of int	71.819	71.819	0	0		Non-current state benefit of interest on corrections.
287837 Non-curr def sta unc tax pos ben of int	(2.588)	(2.588)	0	0		Non-current state benefit of interest on uncertain positions.
ZOTOS7 Non-curr der sta dric tax pos berror int	(2,300)	(2,300)	0	0		Tron sanon sale penelt of interest on uncertain positions.
Subtotal - p234	701.421.321	673,062,464	561,449	0	27,797,408	
Less FASB 109 Above if not separately removed	(61.344.095)	(61.344.095)	001,449	0	21,131,400	
Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed	2.065.766	(01,344,095)	0	0	2.065.766	
Total	760,699,650	734.406.559	561.449	0	25.731.642	
Total	/60,699,650	734,406,559	501,449	. 0	25,731,642	

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. 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-281

A	В	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(143,583,856)	(143,583,856)	0	0	0	Depreciation on pollution control facilities.
Rounding	0	0	0	0	0	
Subtotal - p275	(143,583,856)	(143,583,856)	0	0	0	
Less FASB 109 Above if not separately removed	0	0	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(143,583,856)	(143,583,856)	0	0	0	

- Instructions for Account 281:

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

PacifiCorp

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

Schedule ADIT-282

A	В	C Gas. Prod.	D	E	F	G			
	Total	Dist Or Other	Transmission	Plant	Labor				
Account 282	1	Related	Related	Related	Related	Justification			
						Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code			
287605 105.147 §1031 Exchange	(111,999)	(111,999)	0	0	0	Section 1031, otherwise knows as a "like-kind exchange." Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.			
287599 105.160 §1031 & 1033 Exchange Normalization Adjustment	(4,138,516)	(4,138,516)	0	0	0	Exclusion of ADT from § 1051 & 1055 Exchanges pursuant to the income tax normalization rules.			
				_		Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing			
287766 610.101 Amortization NOPAs 99-00 RAR 287610 105.403 Asset Retirement Obligation	39,220 (30,835,148)	39,220 (30,835,148)	0	0	0	of specific hydro generation facilities. Deferred tax balance associated with the Asset Retirement Obligations.			
287605 105.142 Avoided Costs	211,963,420	211,963,420	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.			
287704 105.143 Basis Intancible Difference	(110.631)	0		(110.631)		Book-tax basis difference for the capitalization of interest for income tax purposes specifically related			
287704 105.143 Basis Intangible Difference 287605 105.120 Book Depreciation	3.151.269.034	3.151.269.034	0	(110,631)	0	to hydro-relicensing costs transferred to plant-in-service. Book-tax difference for book depreciation.			
287605 105.470 Book Fixed Asset Gain/Loss	13,841,533	13,841,533	0	0	0	Book-tax difference related to the gain or loss on sale of assets recorded for book purposes.			
287605 105.146 Capitalization of Test Energy	5 627 948	5 627 948	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.			
287605 105.137 Capitalized Depreciation	(24,282,107)	(24,282,107)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.			
287605 105.100 Capitalized labor and benefit costs	24,979,766	24,979,766	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.			
287605 105.101 Capitalized labor costs - Medicare Subsidy 287605 Direct Assignment: Transmission Fixed Assets	1,565,135	1,565,135 806.855.823	(806.855.823)	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets. PowerTax Report #257: Transmission Book Allocation Group.			
287605 Direct Assignment: Intangible Fixed Assets	0	33,645,425	0	0	(33,645,425)	PowerTax Report #257: Intangible Book Allocation Group.			
287605 Direct Assignment: General Fixed Assets	0	116,484,291	0	0	(116,484,291)	PowerTax Report #257: General Book Allocation Group.			
287605 105.153 Contract Liability Basis Adj - Chehalis	(57.751)	(57.751)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.			
287605 105.151 Contract Liability Basis Adj - Eagle Mountain	(15,024)	(15,024)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.			
287605 105.130 Contribution in Aid of Construction	332,638,465	332,638,465	0	0	0	Book-tax basis difference related to contributions in aid of construction. Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for			
						book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.			
287605 105.175 Cost of Removal	(248,847,482)	(248,847,482)	0	0	0				
287224 145.030 CWIP Reserve	1,611,162	1,611,162	0	0	0	Reserve established for inactive projects included in CWIP. Book-tax basis difference related to the Allowance for Funds Used During Construction, which			
						consists of a debt and equity component. Equity is not capitalizable or deductible for income tax			
						purposes, and the Internal Revenue Code requires a different formula related to the capitalization of			
287605 105.141 Debt AFUDC	(189,606,230)	(189,606,230)	0	0	0	interest on debt.			
287607 105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI	(1,953,665)	(1,953,665)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.			
201001 100.117 Ellicos of Natoriaking - Fixed Assets Fed Only - Fixe	(1,000,000)	(1,333,003)	V	•		Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that			
						have been previously been paid by customers at a tax rate higher than the current tax rate and are			
						probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are			
						probable of recovery as the temporary book-tax differences reverse and result in higher taxable			
287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough	(46,629,188)	(46,629,188)	0	0	0	income as compared to book income.			
						Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax			
						purposes, and the Internal Revenue Code requires a different formula related to the capitalization of			
287605 105.139 Equity AFUDC	(134,198,080)	(134,198,080)	0	0	0	interest on debt. PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new			
287928 425.310 Hydro Relicensing Obligation	(3.045,255)	(3.045.255)	0	0	0	North Umpqua FERC license pursuant to Financial Accounting Standard 143.			
287605 105.125 Tax Depreciation	(5,364,730,483)	(5,364,730,483)	0	0	0	Book-tax difference for tax depreciation.			
287605 105.152 Tax Fixed Asset Gain/Loss	(93,273,943)	(93,273,943)	0	0	0	book-tax difference related to the disposition of capital assets. Tax adjustment to account for the difference between federal and state depreciation methodologies;			
287605 105.129 Fixed Assets - State Modifications	16,721,417	0	0	16,721,417	0	primarily resulting from states that have not adopted bonus depreciation.			
287605 105.131 Idaho Disallowed Loss	513,632	513,632	0	0	0	Book-tax difference related to the disallowance of a portion of TB Flats costs by Idaho.			
287605 105.148 Mine Safety Sec. 179E Election	(306.514)	(306 514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.			
287929 105.460 Non-ARO Removal Costs	(269,264,827)	(269,264,827)	0	0	0	Regulatory liability related to removal costs.			
286605 105.136 PP&E FIN 48 Balances	(383,916)	(383 916)				PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be			
286605 105.136 PP&E FIN 48 Balances	(303,910)	(303,910)	U	U	U	reversed upon audit by the Internal Revenue Service. Book-tax difference for eliqible costs under Internal Revenue Code Section 174 for internally			
						developed software which are deductible in the period paid and incurred for income tax purposes.			
287605 320.210 R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	These costs are capitalized for book purposes. Regulatory asset established to account for the cumulative GAAP to FERC timing difference in			
						depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line			
						over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the			
286914 415.525 RA - Lease Depreciation - Timing Difference	(342,036)	(342,036)	0	0	0	lease payment less accrued lease interest. PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit			
						(ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore			
						creating basis differences between book basis and tax basis for the solar arrays.			
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets	(303,919)	(303,919)	0	0	0	D. L			
287605 105.160 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	3.961.866	0	0	0	3,961,866	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.			
					2,22.,000	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the			
287605 105.160 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	176,650	0	176,650	0	0	income tax normalization rules. Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account			
287605 105.131 Reclass to Pollution Control Facilities Depreciation	143,583,856	143,583,856	0	0	0	281.			
						Book-tax basis difference related to relocation reimbursements, which depending on whether or not			
287605 105.140 Reimbursements	24.168.945	24,168,945	0	0	0	the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.			
20.000	24,100,343	24,100,540	0			Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes			
007005 405 400 Davids Dadavids	(407.000.700)	(407.000.700)				and for income tax purposes are deductible in the period they are paid and incurred.			
287605 105.122 Repairs Deduction	(497,930,703)	(497,930,703)	0	0	0	Regulatory liability established to defer Idaho's share of the incremental decomissioning costs			
287221 415.933 RL - Steam Decommissioning - ID	(298,254)	(298,254)	0	0	0	associated with steam assets.			
	4.400.000	4.400.000				Regulatory liability established to defer Utah's share of the incremental decomissioning costs			
287222 415.934 RL - Steam Decommissioning - UT	4,192,908	4,192,908	0	0	0	associated with steam assets. Regulatory liability established to defer Wyoming's share of the incremental decomissioning costs			
287223 415.935 RL - Steam Decommissioning - WY	696,887	696,887	0	0	0	associated with steam assets.			
207100 100 122 PL Effects of Potemaking Fixed Assets DM Fed Only	1 953 665	1.953.665	0	0		Deferred tax balance related to the regulatory liability related to protected property-related EDIT for			
287189 100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	1,953,065	1,953,005	U	0	U	PMI's portion of Bridger Coal Company fixed assets			

						Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that
						have been previously been paid by customers at a tax rate higher than the current tax rate and are
287187 100.121 RL - Effects of Ratemaking - Fixed Assets	(192,181,929)	(192,181,929)	0	0	o c	probable of being refunded as the temporary book-tax differences reverse and the amount of tax
287313 105.450 RL - Non-ARO Liability	269,264,827	269,264,827	0	0	C	Regulatory liability related to removal costs.
						Operating lease assets established pursuant to the new leasing accounting standards under ASC
286915 425.155 ROU Asset (Operating Lease)	(2,715,908)	(2,715,908)	0	0	0	842.
						Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a
						change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of
						accounting for income tax purposes for certain expenditures which were previously being capitalized
						and depreciated. Under the new method of accounting, the expenditures are deductible for income
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(157,570,922)	(157,570,922)	0	0	C	tax purposes in the period they are paid and incurred.
						The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar
						arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between
287605 105.116 Solar ITC Basis Adjustment	(41,832)	(41,832)	0	0		book basis and tax basis for the solar arrays.
						Book-tax difference related to different methods for computing deductible periodic depletion for book
287771 110.205 Tax Depletion-SRC	94,152	94,152	0	0	0	and tax purposes.
287301 105.471 UT Klamath Relicensing Costs	7,887,679	7,887,679	0	0	C	Book-tax difference related to relicensing cost for Klamath Dam.
Rounding	0	0	0	0	0	
Subtotal - p275	(3,054,144,040)	(2,117,907,804)	(806,679,173)	16,610,786	(146,167,850)	
Less FASB 109 Above if not separately removed	(190,228,264)	(190,228,264)	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(2,863,915,776)	(1,927,679,540)	(806,679,173)	16,610,786	(146,167,850)	

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

PacifiCorp

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

A A	В	C Gas. Prod.	D	E	F	G
	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283			1,1,1,1,1	1	1	
FERC 283 - Regulatory Assets						
286688 320.287 RA - Pension Settlement - UT	(438,406)	(438,406)	0	0		Regulatory asset established to defer Utah's portion of the pension settlement loss that occurred in 2021.
286887 320.286 RA - Pension Settlement - OR	(1,094,882)	(1,094,882)	0	0		Regulatory asset established to defer Oregon's portion of the pension settlement loss that occurred in 2021.
286889 320.288 RA - Pension Settlement - WY	(502,545)	(502,545)	0	0		Regulatory asset established to defer Wyoming's portion of the pension settlement loss that occurred in 2021.
286890 415.100 RA - Equity Advisory Group - WA	(131,620)	(131,620)	0	0		Regulatory asset established to record the deferral of costs associated with Washington's Equity Advisory Group pursuant to Docket UE-210414.
286891 415.943 RA - Covid-19 Bill Assist Program - OR	(2,660,190)	(2,660,190)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Oregon customers due to the COVID-19 pandemic.
286892 415.944 RA - Covid-19 Bill Assist Program - WA	(739,088)	(739,088)	0	0		Regulatory asset established to record the deferral of costs associated with providing bill assistance to Washington customers due to the COVID-19 pandemic.
286893 415.755 RA - Major Maintenance Expense Colstrip - WA	(63,656)	(63,656)	0	0		Regulatory asset established to record Washington's share of major maintenance expense for the Colstrip Unit No. 4.
286894 415.261 RA - Wildland Fire Protection - UT	245,317	245,317	0	0		Regulatory asset established to record the deferral of costs related to Utah's Wildland Fire Mitigation Balancing Account.
286896 415.734 RA - Cholla Unrecovered Plant -CA	(1,054,156)	(1,054,156)	0	0		Regulatory asset established for California's share of unrecovered plant at the Cholla steam plant.
286898 415.736 RA - Cholla Unrecovered Plant -WY	(9,835,533)	(9,835,533)	0	0		Regulatory asset established for Wyoming's share of unrecovered plant at the Cholla steam plant.
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68.301	68.301	0	0		Contra-regulatory asset established to record a probable disallowace of Washington's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA 286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12.797	12.797	0	0		Contra-regulatory asset established to record a probable disallowace of California's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286904 415.520 RA - WA Decoupling Mechanism	(34.505)	(34.505)	0	0		Regulatory asset established to account for the impacts of the Washington decoupling mechanism.
286910 415.200 RA - OR Transportation Electrification Pilot	(1,413,171)	(1,413,171)	0	0		Regulatory asset established to defer costs related to Oregon's pilot programs aimed at accelerating of transportation electrification in Oregon.
286911 415.430 RA - Transportation Electrification Pilot - CA	54,041	54,041	0	0		Regulatory asset established to defer costs related to California's pilot programs aimed at accelerating transportation electrification in California.
286912 415.431 RA - Transportation Electrification Pilot - WA	(144,580)	(144,580)	0	0		Regulatory asset established to defer costs related to Washington's pilot programs aimed at accelerating transportation electrification in Washington.
286913 415.720 RA - Community Solar - OR	(478,518)	(478,518)	0	0		Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
286917 415.260 RA - Fire Risk Mitigation - CA	(5,475,011)	(5,475,011)	0	0	(Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
286920 415.725 RA - Cholla U4 Closure	(4,270,012)	(4,270,012)	0	0		Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286921 415.731 Contra RA - Cholla U4 Closure WA/FERC	541,752	541,752	0	0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WA/FERC.
286925 415.728 Contra RA - Cholla U4 Closure OR	25,590	25,590	0	0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - OR. Contra regulatory asset established to account for the estimate of unrecoverable amounts in the
286926 415.729 Contra RA - Cholla U4 Closure UT	304,350	304,350	0	0		Cholla U4 Regulatory asset - UT.
286927 415.730 Contra RA - Cholla U4 Closure WY	101,169 (197,233)	101,169 (197,233)	0	0		Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset - WY.
286928 415.833 RA - Pension Settlement - CA 286929 415.841 RA - Emergency Service Program-Battery Storage - CA	(197,233)	(197,233)	0	0		Regulatory asset established to recover California's portion of pension settlement losses. Regulatory asset account established to defer costs related to the California Emergency Services Resiliency Programs.
200929 T10.0T1 TAT Ellieigency Service Program-Battery Storage = GA	101,000	101,000	U	U		Incolletoy Flogranis.

						Populatory asset actablished for Organia underregisted NRV for old matery replaced by AMI to be
286930	415.426 RA - 2020 GRC - Meters Replaced by AMI - OR	(3.408.499)	(3.408.499)	0	0	Regulatory asset established for Oregon's undepreciated NBV for old meters replaced by AMI to be amortized over 10 years.
286933	415.645 RA - Oregon OCAT Expense Deferral	(157,481)	(157,481)	0	0	0 Regulatory asset account established to record the difference between the amount of Oregon
						Regulatory asset established to record the purchase of California greenhouse gas pollution emission
286933	415.655 RA - GHG Allocation - CA - Noncurrent	(717,234)	(717,234)	0	0	0 allowances . Regulatory asset established to record the deferral of wind test energy for Cedar Springs II, Ekola
						Flats, TB Flats I, TB Flats II and Pryor Mountain wind projects pursuant to Docket No. 20000-599-EM
286936	415.255 RA - Wind Test Energy Deferral - WY	(54.344)	(54.344)	0	0	0 21.
			V- /- /			Regulatory asset established to record the deferral of the Metro Business Income Tax pursuant to
286938	415.646 RA - Oregon Metro Business Tax	(6,185)	(6,185)	0	0	0 Docket UM 2138.
287570	415.701 RA - Deferred Intervenor Funding Grants - CA	(96,413)	(96,413)	0		Regulatory asset established to record funding for qualifying intervenors that are collected from 0 customers through California rates.
20/3/0	413.701 KA - Deletted littervertor Fulldling Grants - CA	(30,413)	(30,410)	•	•	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages
287571	415.702 RA - Lake Side Settlement - WY	(173,033)	(173,033)	0	0	o sustained at the Lake Side generating plant.
						Regulatory asset established to record the Washington Power Cost Adjustment Mechanism (PCAM)
287573	415.873 RA - Deferred Excess NPC - WA Hydro- Noncurrent	(3,181,956)	(3,181,956)	0	0	0 deferrals.
287576	430 110 RA - DSM Balance Reclass	(867.977)	(867,977)	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287583	415.826 RA - Pension Settlement - WA	(620,092)	(620,092)	0	Ō	Regulatory asset established to recover Washington's portion of pension settlement losses.
						Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a
287590	415.840 RA - Deferred Independent Evaluator Fee - OR	(9,471)	(9,471)	0	0	0 request for proposal for new generation.
287591	415.301 RA - Environmental Costs - WA	746,616	746,616	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
20/391	415.301 RA - Environmental Costs - WA	740,010	740,010	0	U	Regulatory asset established to record the Wyoming Energy Cost Adjustment Mechanism (ECAM)
287593	415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(5,130,426)	(5,130,426)	0	0	0 deferrals.
						Regulatory asset established to record the Idaho Energy Cost Adjustment Mechanism (ECAM)
287596	415.892 RA - Deferred Excess NPC - ID - Noncurrent	(6,504,909)	(6,504,909)	0	0	0 deferrals.
287597	415.703 RA - Goodnoe Hills Settlement - WY	(62,696)	(62,696)	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages o sustained at the Goodnoe Hills generating plant.
287601	415.677 RA - Preferred Stock Redemption Loss - WA	(7,094)	(7,094)	0	0	Regulatory asset established to record Washington's portion of stock redemption costs.
						Regulatory asset established to record costs incurred for demand side management which are
						amortized according to guidelines established by each state regulatory jurisdiction.
287614	430.100 RA - Demand Side Management - Noncurrent	(51.023.353)	(51.023.353)	0	0	
20/014	430.100 IVA - Demand Side Management - Noncurrent	(31,023,333)	(31,023,333)	0	U	Regulatory asset established to record costs incurred for environmental clean-up, which are
287634	415.300 RA - Environmental Costs	(27,388,281)	(27,388,281)	0	0	amortized over a ten-year period for state regulatory purposes.
						Regulatory asset established to record funding for qualifying intervenors that are collected from
287640	415.680 RA - Deferred Intervenor Funding Grants - OR	(624,977)	(624,977)	0	0	0 customers through Oregon rates.
287642	105.401 RA - ARO	(59,035,189)	(59,035,189)	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
207042	103.401 NA - ANO	(55,055,105)	(00,000,100)		•	Asset accrued for required debt, amortized for book purposes over the remaining life of the original
287675	740.100 RA - Post Merger Loss - Reacquired Debt	(697,297)	(697,297)	0	0	0 issuance, or over the life of the new issuance if the original issuance was refinanced.
						Regulatory asset established to track the recoverable expenses associated with pension liability.
287738	320.270 RA - FAS 158 Pension Liability	(67,543,831)	(67,543,831)	0	0	0
287739	320.280 RA - FAS 158 Post Retirement Liability	318 612	318 612	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
201135	320.200 IA - FAS 130 FOSt RetireTrient Elability	310,012	310,012		•	Regulatory asset established to record the California Energy Cost Adjustment Clause (ECAC)
287781	415.870 RA - Deferred Excess NPC - CA - Noncurrent	(49,203)	(49,203)	0	0	0 deferrals.
						Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a
287783	415.880 RA - Deferred Independent Evaluator Fee - UT	85,990	85,990	0	0	0 request for proposal for new generation.
287840	415.410 RA - Energy West Mining	(47,792,143)	(47.792.143)	0	0	Regulatory asset established to record the deferral of costs associated with the Utah Mine Disposition where the operations of Deer Creek mine were discontinued in 2015.
287841	415.411 Contra RA - Deer Creek Abandonment - CA	310,618	310,618	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412 Contra RA - Deer Creek Abandonment - ID	704,078	704,078	0	0	 Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 287845	415.413 Contra RA - Deer Creek Abandonment - OR	1,984,599 1,054,042	1,984,599 1,054,042	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287846	415.415 Contra RA - Deer Creek Abandonment - WA 415.416 Contra RA - Deer Creek Abandonment - WY	720 231	720 231	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment. Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
207040	410.410 Ooliaa NA - Deel Oreek Abandoliinent - W I	720,201	720,201			Regulatory asset to record a FAS 106 regulatory asset for the settlement loss on retiree
287848	320.281 RA - Post Retirement Settlement Loss	(504,200)	(504,200)	0	0	0 medical obligations.
						Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287849	415.424 Contra RA - Deer Creek Abandonment	11,404,387	11,404,387	0	0	0
						Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA
287850	415.425 Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
						Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine
287855	415.421 Contra RA - UMWA Pension - WA 415.676 RA - Preferred Stock Redemption - WY	1,990,706	1,990,706	0	0	0 disposition.
287858	415.676 RA - Preferred Stock Redemption - WY	(15,443)	(15,443)	0	0	0 Regulatory asset established to record Wyoming's portion of stock redemption costs.
						Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a
287861	415.857 RA - Deferred Overburden Costs - ID	(159,803)	(159,803)	0	0	o regulatory order.
						Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a
287868	415.858 RA - Deferred Overburden Costs - WY	(418,867)	(418,867)	0	0	0 regulatory order.
287871	415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1.147.759)	(1.147.759)	0	0	Regulatory asset established for the costs incurred with an Oregon photovoltaic feed-in tariff program 0 (Oregon House Bill 3039).
20/0/1	110.000 101-00iai i 000-iii Tanii Doloriai - 011-140110uli Cill	(1,171,139)	(1,141,105)	0		Regulatory asset established to record the Oregon Power Cost Adjustment Mechanism (PCAM) and
287882	415.876 RA - Deferred Excess NPC - OR - Noncurrent	(11,018)	(11,018)	0	0	Transition Adjustment Mechanism (TAM) deferrals.
287886	415.837 RA - Frozen MTM	(8,961,246)	(8,961,246)	0	0	0 Regulatory asset related to frozen mark to market derivatives.
007000	445 000 BA DECONIA Definish WA Name in					Regulatory asset established to capture the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888 287896	415.882 RA - REC Sales Deferral - WA - Noncurrent 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(51,369)	(51,369)	0	0	o included in rates and actual REUs for the washington jurisdiction. Regulatory asset established to record Utah Energy Balancing Acount (EBA) deferrals.
20/090	TIO.OFO TON * DETERIOR EXCESSIVE O * O I * INORCHIERIL	(22,221,020)	(22,221,020)	U	U	Regulatory asset established to record Utah Energy Balancing Acount (EBA) deferrals. Regulatory asset established for Utah's portion of the Klamath Hydroelectric Relicensing Costs that
287897	425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(1,019,480)	(1,019,480)	0	0	0 are to be recovered from Utah customers.
						Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim
287899	415.878 RA - UT Liquidation Damages	(103,264)	(103,264)	0	0	Bridger Unit4, Naughton Unit 1 and Unit 2.
						Regulatory asset established to record Wyoming's share of liquidating damages on outages at
287903	415.879 RA - Liquidation Damages - N2 - WY	(16.840)	(16.840)	0	0	Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 201: 0 Energy Cost Adjustment Mechanism (ECAM).
287906	415.863 RA - UT Subscriber Solar Program	(472,366)	(472,366)	0	0	Regulatory asset established for the UT Subscriber Solar Program.
		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying
						customers, such as those who meet specified reductions in energy use during peak hours, are
287911	415.699 RA - BPA Balancing Account - OR	(887,962)	(887,962)	0	0	o rewarded with a credit to their bill.

287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up (99.085) (99.085) 0 0 0 difference. 287935 415.936 RA - Carbon Plant Decomm/Inventory (389.389) 0 0 0 Regulatory asset established to record the deferrence. Regulatory asset established to record the balance. Regulatory asset established to record the balance.	stment tax credit (ITC). The tax basis of the solar far ITC, therefore creating basis differences between
287919 425.105 RA - OR Asset Sale Gain GB - Noncurrent (534,984) (534,984) 0 0 0	stment tax credit (ITC). The tax basis of the solar lar ITC, therefore creating basis differences between
The projects are qualified for the 30% solar invest arrays needs to be reduced by one-half of the sol book basis and tax basis for the solar arrays. This projects are qualified for the 30% solar invest arrays needs to be reduced by one-half of the sol book basis and tax basis for the solar arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays the solar arrays. This projects are qualified for the 30% solar investigation arrays the solar arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects are qualified for the 30% solar investigation arrays. This projects	lar ITC, therefore creating basis differences between
arrays needs to be reduced by one-half of the sol book basis and tax basis for the solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays are solar arrays. This plant of the solar arrays are solar arrays are solar arrays are solar arrays. This plant of the solar arrays are solar arrays. This plant of the solar arrays are solar arrays are solar arrays are solar arrays are solar arrays. This plant of the solar arrays are solar arrays are solar arrays are solar arrays. This plant of the solar arrays are solar arrays	lar ITC, therefore creating basis differences between
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up (99.085) (99.085) 0 0 difference. 287935 415.936 RA - Carbon Plant Decomm/Inventory (389.389) 0 0 0 Regulatory asset established to record the deferring Regulatory asset established to record the deferring Regulatory asset established to record the balance.	
287927 100.110 RA - Solar ITC Basis Adjustment - Gross Up (99.085) (99.085) 0 0 difference. 287935 415.936 RA - Carbon Plant Decomm/Inventory (389.389) 0 0 0 Regulatory asset established to record the deferrence. Regulatory asset established to record the balance. Regulatory asset established to record the balance.	
287935 415.936 RA - Carbon Plant Decomm/Inventory (389,389) (389,389) 0 0 Regulatory asset established to record the deferm	s is the revenue requirement gross-up for that
Regulatory asset established to record the balance	al of Carbon Plant's write off and sales proceeds of
	cing account activity for the costs and collections of
the Utah Sustainable Transportation and Energy	Plan (STEP) Pilot Programs.
287939 415.115 RA - Utah STEP Pilot Program Balance Account 2,670,717 2,670,717 0 0 0	
287942 430.112 RA - Other - Balance Reclass 0 (3.361,531) (3.361,531) 0 0 0	ies that have hipped to debit/credit balances.
287960 41.5855 RA-Storm Damago Deferral - CA (96,569) (96,569) 0 0 0 Regulatory Asset established to defer storm related (96,569) (96,569) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ed costs in California
287971 415.868 RA - Solar Incentive Program - UT - Noncurrent (2.670,717) 0 0 0 Regulatory asset established for the UT Solar inc	entive program costs.
287972 320.285 RA - Post Employment Costs 2,103,559 0 0 0 2,103,559 Regulatory asset established as an offset to the in	
SAP account used for financial statement presen	
287977 415.885 RA - Noncurrent Proton of regulatory assets to liabilities (85.990) 0 0 0 0 or acceptable plane.	s when the balance of the regulatory assets result in
	hare of the deferral of increased depreciation due to
	014 and the implementation of new rates effective
287981 415.920 RA - Depreciation Increase - Idaho (3,427,447) 0 0 0 January 1, 2021.	
Regulatory asset established to record Utah's sh	hare of the deferral of increased depreciation due to
287982 415.921 RA - Depreciation Increase - Utah (299,074) 0 0 the implementation of new rates on January 1, 20	
	s share of the deferral of increased depreciation due
	al of Jim Bridger Units 1 & 2 depreciation that was
regulatory asset established in execute of the control of the cont	of new rates on January 31, 2021 pursuant to
287985 415.924 RA - Steam Deferred Depreciation - UT (1,192,930) (1,192,930) 0 0 0 Docket 20-035-04.	
Regulatory asset established for California's share	
287994 415.929 RA - Carbon Decommissioning - CA (92,132) 0 0 directed in the California general rate order/stipula	
287996 415.675 RA - Preferred Stock Redemption Loss - UT (44,810) 0 0 Regulatory asset established to record Utah's pour	or the conversion of master metered mobile home
and the desired of the second control of the	or the conversion of master metered mobile nome
26/39/ 410:002 IVA*CA Mobile Hollie Falk Conversion (35,420) 0 0 0	
FERC 283 - Other	hich the accumulated deferred income tax liability is
286908 210.201 Prepaid Taxes - Property Tax FIN 48 (3.391.794) 0 (3.391.794) 0 (expected to be reversed upon audit by the Internal	al Revenue Service.
Represents the funded Post-Employment Benefit	
286909 720.815 FAS 158 Post-Retirement Asset (8,109,999) (8,109,999) 0 0 0 subsidy, required under FAS 158.	
	perating and maintenance advance payments for the
	perating and maintenance advance payments for the
286919 210.170 Prepaid - FSA O&M - West (69,425) 0 0 0 west side repowered wind facilities.	ording and manifortance develop payments for the
Unrealized derivative gains and losses under FAS	
287336 730.120 FAS 133 Derivatives - Book Unrealized (13,026.247) (13,026.247) 0 0 0 financial instruments be valued at FMV for book of	
287492 OR BETC - Purchased Credits - Non-Cash (15,848) (15,848) 0 0 0 Book-tax difference related to the Gain on purchased Credits - Non-Cash (15,848) 0 0 Accrued liability associated with the acceptance of	ased Business Energy Tax Credits.
Accident insulty associated with the acceptation of the Community associated with the acceptation of the Community associated with the acceptation of the Community associated with the Co	
287564 425.130 Roque River-Habitat Enhance (96,044) 0 0 0 escalated, over a period of 9 years for habitat enh	
287569 720.805 FAS 158 Funded Pension Asset (15,544,398) (15,544,398) 0 0 Represents the funded pension asset under FAS	158.
Asset accrued for a deferred expense related to a	
287661 425 360 Hermiston Swan (615 614) (615 614) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ting plant. For book purposes, the cost is being
	Itility Commission fee, amortized for book purposes
287662 210.100 Prepaid Taxes - OR PUC (352,188) 0 0 0 over a period of 12 months or less.	daily Commission lee, amortized for book purposes
Asset accrued for prepaid Utah commission fee,	amortized for book purposes over a period of 12
287664 210.120 Prepaid Taxes - UT PUC (852,418) 0 0 0 months or less.	
Prepaid account for the prepaid Idaho Public Utili	ities Commission fee, amortized for book purposes
287665 210.130 Prepaid Taxes - ID PUC (69,907) 0 0 0 over a period of 12 months or less. Asset acround for prepaid memberable face are	ortized for book purposes over a period of 12 months
287669 210.180 Prepaid Membership Fees (76.620) 0 0 0 of less., amo	orazed for book purposes over a period of 12 months
287708 210.200 Prepail Taxes - Property Taxes (5.295,232) 0 0 (5.295,232) 0 806-kax difference associated with the timing of	deductibility of property taxes.
Equity earnings for Trapper Mine. The equity me	thod of accounting does not apply for income tax
287770 120.205 Trapper Mining Stock Basis (944,320) (944,320) 0 0 0 purposes.	
Deferred compensation plan investments are being	
invested based upon the plan participants' person investments are reflected at fair market value and	nal investment elections. Starting in July 2010, the
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement (582,461) 0 0 0 (582,461) enrings.	any unrealized gallis or losses are reliected in
287907 210.185 Prepaid Aircraft Maintenance (24,587) (24,587) 0 0 Prepaid account established for prepaid aircraft in	
287908 210.190 Prepaid Water Rights (98,924) 0 0 0 Prepaid account for prepaid water rights and water	er fees.
287915 910.937 LTIP Mark to Mkt Gain/Loss (956.251) To record unrealized gains/losses from the long to	erm incentive plan.
Rounding (16) (16) 0 0 0 0 Subtotal - p277 (382,542,004) (347,336,100) 0 (8,687,026) 564,847	
Subtoral - D2/1	
Less FASB 106 Above if not separately removed 0 0 0 0	
Total (382,442,919) (347,237,015) 0 (8,687,026) 564,847	

Instructions for Account 283:

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

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

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

Summa	ary Table: (Excess) / Deficien	nt ADIT
	Rate Base	Income Tax
Source	Adjustment	Allowance
Att 1B - 2017 TCJA	(356,992,668)	(19,896,011)
Total	(356,992,668)	(19,896,011)
TOTAL	Appendix A, Line 33B	Appendix A, Line 135b
	Appendix A, Line 330	Appendix A, Line 1330

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

		Accumulated Defe	erred Income Tax	Ex			
		Pre-	Post-				
escription	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protecte	
cum. Deferred Income Tax Asset	190	258,171,524	195,205,324	62,966,200	0	62,966,2	
cum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(281,151,789)	(182,144,516)	(99,007,273)	(93,962,897)	(5,044,3	
cum. Deferred Income Tax Liability: Other Property	282	(4.513.376.192)	(2,924,096,160)	(1.589.280.032)	(1.222.725.846)	(366,554,	
cum. Deferred Income Tax Liability: Other	283	(439,572,251)	(239,219,460)	(200,352,791)	0	(200,352,7	
ibtotal: Accumulated Deferred Income Tax		(4.975.928.708)	(3.150.254.812)	(1.825.673.896)	(1.316.688.743)	(508.985.1	
her Regulatory Assets	182	407,152,267	217,034,312	190,117,955	0	190,117,9	
her Regulatory Liabilities	254	(418,440)	(223,047)	(195,393)	0	(195,	
etal Excess Deferred Income Tax		(4.569.194.881)	(2.933.443.547)	(1.635.751.334)	(1.316.688.743)	(319.062.5	
oss-Up				(533,294,193)	(429,272,131)	(104,022,0	
cess Deferred Income Tax Regulatory Liability	254			(2.169.045.527)	(1.745.960.874)	(423.084.6	

Description
FERC Transmission Allocable Excess Deferred Income Tax
Other
Total Excess Deferred Income Tax Before Gross-Up

A The net liability for excess deferred income tax is recorded in FERC Acct. 264 and is being amortized to FERC Acct. 411.1.

B Plotteded Excess Deferred locome Tax is being amortized using the Revence South Georgia Method over the remaining regulatory life of the assets.

Non-Protected Excess Deferred normal Tax is being amortized over a fiber-par period.

TABLE 3: Annual Tracking of Excessi or Delicient ADIT																					
-					FERC Transmis	ssion Allocable Excess			SSI OF DESICIENT ADT					Formula Rate Inputs				TABLE 4:	INFORMATION ONLY		
-						d EDIT (RSGM)								Unam	ortized			"Gross-up and AD	IT are not included in	rate base	
	Remaining		mission	Remaining		neral	Remaining		naible	Remaining	Non-Prote	ected EDIT	Annual	(Excess) / D	eficient ADIT						
	Regulatory		74,995)	Regulatory		(6,735)	Regulatory		95,176)	Regulatory		19,915)	Amortization		Average		Gross-Up	(Excess) / Deficient		Regulatory	ADIT
# Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)**
1. 12/31/2018	46.0	(7,488,587)	(336,986,408)	15.9	(364,575)	(5,432,160)	15.9	(87,747)	(1,307,429)	5.0	7,940,909	(65,160,824)	0	(408,886,821)	O_D	24.5866%	32.6024%	(408,886,821)	(133,306,917)	(542, 193, 738)	133,307,006
2. 12/31/2019 3. 12/31/2020	46.0 46.0	(7,488,587)	(329,497,821)	15.9 15.9	(364,575)	(5,067,585)	15.9 15.9	(87,747)	(1,219,682)	5.0	(13,032,165)	(52,128,659)	(20,973,074)	(387,913,747)	(193,956,874) E	24.5866%	32.6024%	(387,913,747)	(126,469,191)	(514,382,938)	126,469,275
4. 12/31/2021	53.2	(6.475.094)	(322,009,234)	18.5	(304,575)	(4,703,010)	18.5	(87,747)	(1,131,935)	5.0	(13,032,165)	(26.064.329)	(20,973,074)	(347 044 662)	(356,992,668)	24.5866%	32.6024%	(347 044 662)	(113,031,400)	(480,572,139)	119,031,040
5. 12/31/2022	53.2	(6,475,094)	(309.059.046)	18.5	(313,337)	(4.076.336)	18.5	(75,415)	(981,105)	5.0	(13,032,165)	(13,032,164)	(19.896.011)	(327,148,651)	(337.096.657)	24.5866%	32.6024%	(327,148,651)	(106.658.312)	(433,806,963)	106,658,383
6. 12/31/2023	53.2	(6,475,094)	(302,583,952)	18.5	(313.337)	(3.762.999)	18.5	(75,415)	(905,690)	5.0	(13,032,164)	0	(19.896.010)	(307,252,641)	(317,200,646)	24.5866%	32.6024%	(307,252,641)	(100,171,735)	(407,424,376)	100,171,802
7. 12/31/2024	53.2	(6,475,094)	(296, 108, 858)	18.5	(313,337)	(3,449,662)	18.5	(75,415)	(830,275)		0	0	(6,863,846)	(300,388,795)	(303,820,718)	24.5866%	32.6024%	(300,388,795)	(97,933,957)	(398, 322, 752)	97,934,022
8. 12/31/2025	53.2	(6,475,094)	(289,633,764)	18.5	(313,337)	(3,136,325)	18.5	(75,415)	(754,860)		0	0	(6,863,846)	(293,524,949)	(296,956,872)	24.5866%	32.6024%	(293,524,949)	(95,696,178)	(389,221,127)	95,696,242
9. 12/31/2026	53.2	(6,475,094)	(283, 158, 670)	18.5	(313,337)	(2,822,988)	18.5	(75,415)	(679,445)		0	0	(6,863,846)	(286,661,103)	(290,093,026)	24.5866%	32.6024%	(286,661,103)	(93,458,399)	(380, 119, 502)	93,458,461
10. 12/31/2027	53.2	(6,475,094)	(276,683,576)	18.5	(313,337)	(2,509,651)	18.5	(75,415)	(604,030)		0	0	(6,863,846)	(279,797,257)	(283,229,180)	24.5866%	32.6024%	(279,797,257)	(91,220,621)	(371,017,878)	91,220,682
11. 12/31/2028	53.2	(6,475,094)	(270,208,482)	18.5	(313,337)	(2,196,314)	18.5	(75,415)	(528,615)		0	0_	(6,863,846)	(272,933,411)	(276,365,334)	24.5866%	32.6024%	(272,933,411)	(88,982,842)	(361,916,253)	88,982,901
12. 12/31/2029	53.2	(6,475,094)	(263,733,388)	18.5	(313,337)	(1,882,977)	18.5	(75,415)	(453,200)		0	0	(6,863,846)	(266,069,565)	(269,501,488)	24.5866%	32.6024%	(259,069,565)	(86,745,064)	(352,814,629)	86,745,122 84,507,341
13. 12/31/2030 14. 12/31/2031	53.2 53.2	(6,475,094)	(257,258,294)	18.5 18.5	(313,337)	(1,569,640)	18.5	(75,415)	(302.370)	***	0	0	(6,863,846)	(252.341.873)	(255,773,796)	24.5866%	32.6024% 32.6024%	(252.341.873)	(82,269,507)	(343,713,004)	82,269,562
15. 12/31/2032	53.2	(6,475,094)	(244,308,106)	18.5	(313,337)	(942,966)	18.5	(75,415)	(226,955)		0	0	(6,863,846)	(245,478,027)	(248.909.950)	24.5868%	32.6024%	(245,478,027)	(80.031.728)	(325.509.755)	80.031.781
16. 12/31/2033	53.2	(6,475,094)	(237.833.012)	18.5	(313,337)	(629,629)	18.5	(75,415)	(151 540)		0	0	(6,863,846)	(238 614 181)	(242,046,104)	24.5866%	32.6024%	(238,614,181)	(77,793,950)	(316 408 131)	77.794.002
17. 12/31/2034	53.2	(6,475,094)	(231,357,918)	18.5	(313,337)	(316,292)	18.5	(75,415)	(76,125)		0	ō	(6,863,846)	(231,750,335)	(235,182,258)	24.5866%	32.6024%	(231,750,335)	(75,556,171)	(307,306,506)	75,556,221
18. 12/31/2035	53.2 53.2	(6,475,094)	(224,882,824)	18.5	(313,337)	(2,955)	18.5	(75,415)	(710)		0	0	(6,863,846)	(224,886,489)	(228,318,412)	24.5866%	32.6024%	(224,886,489)	(73,318,393)	(298,204,882)	73,318,442
19. 12/31/2036		(6,475,094)	(218,407,730)	18.5	(2,955)	0	18.5	(710)	0		0	0	(6,478,759)	(218,407,730)	(221,647,110)	24.5866%	32.6024%	(218,407,730)	(71,206,162)	(289,613,892)	71,206,209
20. 12/31/2037	53.2	(6,475,094)	(211,932,636)			0		0	0		0	0	(6,475,094)	(211,932,636)	(215,170,183)	24.5866%	32.6024%	(211,932,636)	(69,095,126)	(281,027,762)	69,095,172
21. 12/31/2038	53.2	(6.475.094)	(205.457.542)			0		0	0		0	0	(6.475.094)	(205.457.542)	(208.695.089)	24.5866%	32.6024%	(205.457.542)	(66.984.090)	(272.441.632)	66,984,134
22 12/31/2039	53.2	(6,475,094)	(198,982,448)		0	0		0	0		0	0	(6,475,094)	(198,982,448)	(202,219,995)	24.5866%	32.6024%	(198,982,448)	(64,873,054)	(263,855,502)	64,873,097 62,762,059
23. 12/31/2040 24. 12/31/2041	53.2 53.2	(6,475,094)	(192,507,354)		0	0		0	0		0	0	(6,475,094)	(192,507,354)	(189,269,807)	24.5868%	32.6024%	(186 032 260)	(62,762,018)	(246.683.242)	60,651,022
25. 12/31/2042	53.2	(6,475,094)	(179.557,166)		0	0		0	0		0	0	(6.475.094)	(179,557,166)	(182,794,713)	24.5866%	32.6024%	(179.557.166)	(58,539,945)	(238.097.111)	58,539,984
26. 12/31/2043	53.2	(6.475.094)	(173,082,072)		0	0		0	0		0	0	(6.475.094)	(173,082,072)	(176,319,619)	24.5866%	32.6024%	(173,082,072)	(56.428.909)	(229.510.981)	56,428,947
27. 12/31/2044	53.2	(6,475,094)	(166,606,978)		0	0		0	0		0	ō	(6,475,094)	(166,606,978)	(169,844,525)	24.5866%	32.6024%	(166,606,978)	(54,317,873)	(220,924,851)	54,317,909
28. 12/31/2045	53.2	(6,475,094)	(160,131,884)		0	0		0	0		0	0	(6,475,094)	(160,131,884)	(163,369,431)	24.5866%	32.6024%	(160,131,884)	(52,206,837)	(212,338,721)	52,206,872
29. 12/31/2046	53.2	(6,475,094)	(153,656,790)		0	0		0	0		0	0	(6,475,094)	(153,656,790)	(156,894,337)	24.5866%	32.6024%	(153,656,790)	(50,095,801)	(203,752,591)	50,095,835
30. 12/31/2047	53.2	(6,475,094)	(147, 181, 696)			0		0	0		0	0	(6,475,094)	(147,181,696)	(150,419,243)	24.5866%	32.6024%	(147,181,696)	(47,984,765)	(195,166,461)	47,984,797
31. 12/31/2048 32. 12/31/2049	53.2	(6.475.094)	(140.706.602)		0	0		0	0		0	0	(6.475.094)	(140.706.602)	(143.944.149)	24.5866%	32.6024%	(140.706.602)	(45.873.729) (43.762.693)	(186.580.331)	45.873.760 43.762.722
	53.2	(6.475,094)	(127,756,414)		0				0		0	0	(6.475,094)	(134,231,508)	(137,469,055)	24.5866%	32.6024%	(134,231,508)	(41,651,657)	(169.408.071)	43,762,722
33. 12/31/2050 34. 12/31/2051	53.2 53.2	(6,475,094)	(121,281,320)		0	0		0	0		0	0	(6,475,094)	(127,756,414)	(124,518,867)	24.5866%	32.6024% 32.6024%	(121,281,320)	(39,540,621)	(169,408,071)	39.540.647
35. 12/31/2052	53.2	(6,475,094)	(114.806.226)		0	0		0	0		0	0	(6.475,094)	(114.806.226)	(118 043 773)	24.5868%	32.6024%	(114.806.226)	(37,429,585)	(152 235 811)	37 429 610
36. 12/31/2053	53.2	(6.475.094)	(108.331.132)		0	0		0	0		0	0	(6.475.094)	(108.331.132)	(111,568,679)	24.5866%	32.6024%	(108.331,132)	(35.318.549)	(143.649.681)	35.318.572
37. 12/31/2054	53.2	(6,475,094)	(101,856,038)		0	0		0	0		0	0	(6,475,094)	(101,856,038)	(105,093,585)	24.5866%	32.6024%	(101,856,038)	(33,207,513)	(135,063,551)	33,207,535
38. 12/31/2055	53.2	(6,475,094)	(95,380,944)		0	0		0	0		0	0	(6,475,094)	(95,380,944)	(98,618,491)	24.5866%	32.6024%	(95,380,944)	(31,096,477)	(126,477,421)	31,096,498
39. 12/31/2056	53.2	(6,475,094)	(88,905,850)		0	0		0	0		0	0	(6,475,094)	(88,905,850)	(92,143,397)	24.5866%	32.6024%	(88,905,850)	(28,985,441)	(117,891,291)	28,985,460
40. 12/31/2057	53.2	(6,475,094)	(82,430,756)			0		0	0		0	0	(6,475,094)	(82,430,756)	(85,668,303)	24.5866%	32.6024%	(82,430,756)	(26,874,405)	(109,305,161)	26,874,423
41. 12/31/2058	53.2	(6.475.094)	(75.955.662)		0	0			0		0	0	(6.475.094)	(75.955.662)	(79.193.209)	24.5866%	32.6024%	(75.955.662)	(24.763.369)	(100.719.031)	24.763.385
42. <u>12/31/2059</u> 43. <u>12/31/2060</u>	53.2	(6,475,094)	(69,480,568)		0				0		0	0	(6,475,094)	(69,480,568)	(72,718,115)	24.5866%	32.6024%	(69,480,568)	(22,652,333)	(92,132,901)	22,652,348 20,541,310
44. 12/31/2061	53.2 53.2	(6,475,094)	(56.530.380)		0	0		0	0		0	0	(6,475,094)	(56,530,380)	(59.767.927)	24.5866%	32.6024%	(56,530,380)	(18.430.261)	(74 960 641)	18.430.273
45. 12/31/2062	53.2	(6.475.094)	(50.055.286)		0	0		0	0		0	0	(6,475,094)	(50,055,286)	(53,292,833)	24.5866%	32.6024%	(50,055,286)	(16,319,225)	(66.374.511)	16,319,236
46. 12/31/2063	53.2	(6.475.094)	(43.580.192)		0	0		0	0		0	0	(6.475,094)	(43,580,192)	(46.817.739)	24.5866%	32.6024%	(43.580.192)	(14,208,189)	(57 788 381)	14.208.198
47. 12/31/2064	53.2	(6,475,094)	(37,105,098)		0	0		0	0		0	0	(6,475,094)	(37,105,098)	(40,342,645)	24.5866%	32.6024%	(37,105,098)	(12,097,152)	(49,202,250)	12,097,160
48. 12/31/2065	53.2	(6,475,094)	(30,630,004)		0	0		0	0		0	0	(6,475,094)	(30,630,004)	(33,867,551)	24.5866%	32.6024%	(30,630,004)	(9,986,116)	(40,616,120)	9,986,123
49. 12/31/2066	53.2	(6,475,094)	(24, 154, 910)		0	0		0	0		0	0	(6,475,094)	(24,154,910)	(27,392,457)	24.5866%	32.6024%	(24,154,910)	(7,875,080)	(32,029,990)	7,875,086
50. 12/31/2067	53.2	(6,475,094)	(17,679,816)			0		0	0		0	0	(6,475,094)	(17,679,816)	(20,917,363)	24.5866%	32.6024%	(17,679,816)	(5,764,044)	(23,443,860)	5,764,048
51. 12/31/2068	53.2	(6.475.094)	(11.204.722)		0	0		0	0		0	0	(6.475.094)	(11.204.722)	(14.442.269)	24.5866%	32.6024%	(11.204.722)	(3.653.008)	(14.857.730)	3.653.011

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

PacifiCorp Attachment 18 - [INSERT NAME] NOTE: PacifiCorp will populate the worksheet in accordance to tj nce with a future rate change

TABLE 1: Summary of Ex	ess Deferred Income Tax by Account and Protected/Non-Protected Classification					
		Accumulated De	ferred Income Tax	Ex	cess Deferred Income	Tax
		Pre-	Post-			
Description	FERC Acct.	Tax Rate Change	Tax Rate Change	Total	Protected	Non-Protected
Accum. Deferred Income Tax Asset	190					
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281					
Accum. Deferred Income Tax Liability: Other Property	282					
Accum. Deferred Income Tax Liability: Other	283					
Subtotal: Accumulated Deferred Income Tax						
Other Regulatory Assets	182					
Other Regulatory Liabilities	254					
Total Excess Deferred Income Tax						
Gross-Up						
Excess Deferred Income Tax Regulatory Liability	254					
TABLE 2: Summary of Exc	ess Deferred Income Tax by Function and Protected/Non-Protected Classification					
Description				Total	Protected	Non-Protected
FERC Transmission Allocable Excess Deferred Income Tax					\	В
Other						
Total Excess Deferred Income Tax Before Gross-Up						

- A [Statement as to which account the (excess) / deficient ADIT is recorded and to which account the balance is being amortized.]

 B [Statement as to which method is being used to amortize protected (excess) / deficient ADIT[

 Statement of the amortization period for non-rotected (excess) / deficient ADIT[

	TERC Transmission Allocable Excess Deferred Income (Excess) or Deficient ADIT FERC Transmission Allocable Excess Deferred Income (Excess Deferred Income Inc																					
								rred Income Tax							Formula Rate Inputs				TABLE 4:	INFORMATION ONL	<i>r</i>	
			Protected EDIT (RSGM)				ed EDIT (RSGM)								Unamortized				"Gross-up and ADI	T are not included in	rate base	
		Remaining Regulatory	Transmission		Remaining	General		Remaining	Intangible		Remaining	Non-Protected EDIT [Intial Balance]		Annual	(Excess) / Deficient ADIT							
			[Intial Balance]		Regulatory	[Intial Balance]		Regulatory	[Intial Balance]		Regulatory			Amortization		Average		Gross-Up	(Excess) / Deficient	R	Regulatory	ADIT
#	Year	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	Life	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Tax Rate	Factor	ADIT	Gross-Up**	Asset / (Liability)	Asset / (Liability)*
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Attachment 2 - Taxes Other Than Income Worksheet

		Page 262-263,		
Othe	er Taxes	Col (L)	Allocator	Allocated Amount
			Net Plant	
	Plant Related		Allocator	
	Real Property	162,344,531		
	Possessory taxes	507,279		
1	Total Plant Related	162,851,810	29.0164%	47,253,788
		,	Wages & Salary	
	Labor Related	•	Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	9.1865%	0
2	Total Labor Related	· ·	0.100070	· ·
			Net Plant	
	Other Included		Allocator	
	Annual Report	95,880		
	T. (10)	05.000	20.04040/	07.004
3	Total Other Included	95,880	29.0164%	27,821
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	162,947,690		47,281,609
-	т франция (= (=		=	
	Currently Excluded			
	Local Franchise	32,291,808		
	Montana Energy License	268,822		
	Montana Wholesale Energy	192,855		
	Idaho Generation Tax (KWh)	48,874		
	Oregon Department of Energy	1,609,682		
	Wyoming Wind Generation Tax	2,105,610		
	Washington Public Utility Tax	13,887,414		
	Other (Business & Occupation, Nevada Comm. Tax, Use)	53,976		
5	Subtotal Excluded Taxes	50,459,041		
0	Total Other Tours Included and Freshold different Av. 11 P.	212 406 724		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	213,406,731		
	Total Other Taxes			
7	114.14c	213,406,731		
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
	Assessment AFA - Depart from Flooring Departure			
1	Account 454 - Rent from Electric Property Rent from Electric Property - Transmission Related			3,461,106
2	Pole Attachments - Transmission Related			263,843
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related		detail below	1,932,418
5	Miscellaneous General Revenues		detail below	49,787
6	Account 454 subtotal		(Sum Lines 1-5)	6,262,922
0	Account 454 Subtotal		(Sum Lines 1-5)	0,202,322
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	6,406,882
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the	Note 3		0
	load is not included in the divisor	11010 0		· ·
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	117,883,443
10	Facilities Charges including Interconnection Agreements	Note 2		2,184,428
11	Transmission maintenance revenue	Note 2	Account 456.2	640,484
12	Account 456 subtotal		(Sum Lines 7-11)	127,115,237
	Account 400 Subtotal		(Guill Eilies 7-11)	121,110,201
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 &12)	133,378,159
	Detail for selected items above			
	Miscellaneous General Revenues			
	Rents - General			0
	One Utah Center and North Temple office subleases			327,362
	Parking Rent: Lloyd Center, Portland, Oregon			214,592
	Rents - Common Affiliate - Kern River			0
	Rents - Non-Common			0
	Total Miscellaneous General Revenue			541,954
	Wages & Salary Allocator		<u>_</u>	9.19%
	Total Allocated Miscellaneous General Revenue			49,787
	Distribution Hadoubuild			
	Distribution Underbuild			0
	Third party attachments			0

fixed

555,768

555,768

Notes

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

Common pole location fixed annual revenue credit

Distribution Underbuild - Transmission related

- Note 2 If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3 If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

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

Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes Appendix A input: Line 127 + Line 137 from below 416,630,993 В 100 Basis Point increase in ROE 1.00% **Return Calculation** Notes Reference (Appendix A Line or Source) 117 Debt percent Total Long Term Debt (Notes Q & R) (Line 90 / (Lines 90 + 110 +116)) 48.19% 118 Preferred percent Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 0.01% Common percent Common Stock (Notes Q & R) (Line 116 / (Lines 90 + 110 +116)) 51.79% 119 120 Debt Cost Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt (Line 103 / Line 96) 4.68% Preferred Cost Preferred Stock cost = Preferred Dividends / Total Preferred Stock (Line 111 / Line 110) 121 6.75% 122 Common Cost Common Stock (Note H) Fixed plus 100 basis points 10.80% 123 Weighted Cost of Debt Total Long Term Debt (WCLTD) (Line 117 * Line 120) 2.25% 124 Weighted Cost of Preferred Preferred Stock (Line 118 * Line 121) 0.00% 125 Weighted Cost of Common Common Stock (Line 119 * Line 122) 5.59% 126 Rate of Return on Rate Base (ROR) (Sum Lines 123 to 125) 7.85% 127 Investment Return = Rate Base * Rate of Return (Line 52 * Line 126) 359,891,042 **Composite Income Taxes** Income Tax Rates 128 FIT = Federal Income Tax Rate 21.00% 129 SIT = State Income Tax Rate or Composite 4.54% 130 p = percent of federal income tax deductible for state purposes Per state tax code 0.00% T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 24.59% 131 132 CIT = T / (1-T)32.60% 133 1 / (1-T) 132.60% ITC Adjustment (388,582) 134 Amortized Investment Tax Credit Attachment 5 135 ITC Adjust. Allocated to Trans. - Grossed Up (Line 134 * (1 / (1 - Line 131) (515,269) 136 Income Tax Component = CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) = 83.637.814 Grossed up Excess or Deficient ADIT Amortization Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T) (26,382,594) 136b Appendix A (Line 135c) Total Income Taxes 56,739,952 137

PacifiCorp Attachment 5 - Cost Support

Plant in Service Worksheet

	A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
AIIIIIGII	Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	Detainates
- 4	December	204.58b	1 000110100	2020	7,627,712,649	
	January	Monthly Balances		2021	7,636,344,400	
	February	Monthly Balances		2021	7,653,035,468	
	March	Monthly Balances		2021	7,681,811,392	
5	April	Monthly Balances		2021	7,696,316,909	
6	May	Monthly Balances		2021	7,704,181,309	
	June	Monthly Balances		2021	7,736,124,219	
	July	Monthly Balances		2021	7,816,523,703	
	August	Monthly Balances		2021	7,818,883,845	
10	September	Monthly Balances		2021	7,828,967,977	
11	October	Monthly Balances		2021	7,857,978,034	
	November	Monthly Balances		2021	7,883,496,301	
	December	204.58g		2021	7,890,023,096	
			(1)			A
5 14	Transmission Plant In Service	(sum lines 1-13) /13	(Note M)	True-up	7,756,261,485	Appendix A input
	Calculation of Distribution Plant In Service	Source		Year	Balance	
15	December	204.75b		2020	7,647,962,060	
	January	Monthly Balances		2021	7,668,224,916	
	February	Monthly Balances		2021	7,687,347,498	
	March	Monthly Balances		2021	7,713,581,697	
	April	Monthly Balances		2021	7,736,926,271	
20	May	Monthly Balances		2021	7,767,556,427	
	June	Monthly Balances		2021	7,803,374,232	
	July	Monthly Balances		2021	7,826,859,342	
	August	Monthly Balances		2021	7,843,379,691	
	September	Monthly Balances		2021	7,877,253,457	
25	October	Monthly Balances		2021	7,902,580,938	
26	November	Monthly Balances		2021	7,942,141,589	
	December	204.75g		2021	8.032.285.954	
	Distribution Plant In Service	(sum lines 15-27) /13		True-up	7,803,805,698	-
20	Distribution Plant in Service	(sum lines 15-27)/13		rrue-up	7,003,003,096	
	Calculation of Intangible Plant In Service	Source		Year	Balance	
	December	204.5b		2020	1,054,374,613	-
	December	204.5g		2021	1,106,474,798	-
9 31	Intangible Plant In Service	(sum lines 29 & 30) /2	(Note N)	True-up	1,080,424,706	Appendix A input
	Calculation of General Plant In Service	Source		Year	Balance	
32	December	204.99b		2020	1,349,470,354	
	December	204.99g		2021	1.376.963.716	
	General Plant In Service	(sum lines 32 & 33) /2	(Note N)		1,363,217,035	Appendix A input
5 34	General Plant in Service	(Sum lines 32 & 33) /2	(Note IV)	True-up	1,363,217,035	Appendix A input
	Colordation of Deadrestica Diant In Comics	C		V	D. I.	
	Calculation of Production Plant In Service	Source		Year	Balance	
	December	204.46b		2020	12,652,732,709	-
36	January	Monthly Balances		2021	12,831,985,426	
37	February	Monthly Balances		2021	12,958,160,624	
	March	Monthly Balances		2021	13,167,408,234	
	April	Monthly Balances		2021	13,243,363,863	
	May	Monthly Balances		2021	13,268,952,879	
	June	Monthly Balances		2021	13,372,875,013	
42	July	Monthly Balances		2021	13,407,960,024	
	August	Monthly Balances		2021	13,414,605,549	
	September	Monthly Balances		2021	13,423,964,195	
		Monthly Balances				
	October			2021	13,437,334,698	
	November	Monthly Balances		2021	13,451,881,587	
	December	204.46g		2021	13,476,057,172	-
48	Production Plant In Service	(sum lines 35-47) /13		True-up	13,239,021,690	
	Electric Plant Sold	204.102g			0	-
49						
49						
	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-up	04 040 705 777	Appendix A input

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation of Transmission Accumulated Depreciation	Source		Year	Balance	
51 December	Prior year 219.25c		2020	1,942,552,607	-
52 January	Monthly Balances		2021	1,951,149,198	
53 February	Monthly Balances		2021	1,959,917,145	
54 March	Monthly Balances		2021	1,972,925,665	
55 April	Monthly Balances		2021	1,983,039,097	
56 May	Monthly Balances		2021	1,993,581,730	
57 June	Monthly Balances		2021	2,001,550,523	
58 July	Monthly Balances		2021	2,009,099,475	
59 August	Monthly Balances		2021	2,018,779,138	
60 September	Monthly Balances		2021	2,028,675,490	
61 October	Monthly Balances		2021	2,038,288,372	
62 November	Monthly Balances		2021	2,049,121,683	
63 December	219.25c		2021	2,045,200,003	-
25 64 Transmission Accumulated Depreciation	(sum lines 51-63) /13	(Note M)	True-up	1,999,529,240	Appendix A input
Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	

6.	December	Prior year 219.26c		2020	3,027,035,454	ı
					3,027,035,454	
	January	Monthly Balances		2021		
	February	Monthly Balances		2021	3,046,017,234	
	March	Monthly Balances		2021	3,061,257,736	
	April	Monthly Balances		2021	3,071,234,009	
	May	Monthly Balances		2021	3,082,425,026	
	June	Monthly Balances		2021	3,093,005,070	
	July	Monthly Balances		2021	3,102,740,969	l
77	August	Monthly Balances		2021	3,112,233,506	
7/	September	Monthly Balances		2021	3,122,905,413	
7!	October	Monthly Balances		2021	3,130,159,324	
	November	Monthly Balances		2021	3,143,992,515	
	December	219.26c		2021	3.143.599.734	
	Distribution Accumulated Depreciation	(sum lines 65-77) /13		True-up	3,090,266,054	
1 "		\ mice do 11/110		nao ap	0,000,200,004	
	Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	
71	December	Prior year 200.21c		2020	689,402,579	
	December	200.21c		2021	725,504,660	
8 0	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2	(Note N)	True-up	725,504,660	
0 0	Accumulated intangible Depreciation	(Sum lines 79 & 60)72	(Note N)	True-up	707,453,619	
	Calculation of General Accumulated Depreciation	Source		Year	Balance	
82		Prior year 219.28c		2020	508,181,970	
		219.28c				
	<u>December</u>		(NI - 1 - NI)	2021	519,932,106	
26 84	Accumulated General Depreciation	(sum lines 82 & 83) /2	(Note N)	True-up	514,057,038	Α
	Calculation of Production Accumulated Depreciation	Source		Year	Balance	
	December			2020		
		Prior year 219.20 through 219.24			4,462,427,281	
86		Monthly Balances		2021	4,508,899,821	
	February	Monthly Balances		2021	4,551,671,894	
	March	Monthly Balances		2021	4,556,216,951	
	April	Monthly Balances		2021	4,611,484,440	
	May	Monthly Balances		2021	4,652,334,003	
91	June	Monthly Balances		2021	4,697,939,131	
9:	July	Monthly Balances		2021	4,746,552,034	
	August	Monthly Balances		2021	4,793,394,200	
	September	Monthly Balances		2021	4,836,036,987	
	October	Monthly Balances		2021	4,864,952,174	
	November	Monthly Balances		2021	4,916,607,099	
97		219.20 through 219.24		2021	4,965,743,651	
	Production Accumulated Depreciation	(sum lines 85-97) /13		True-up	4,704,943,051	
98	Froduction Accumulated Depreciation	(amii iiiles 00-9/)/10		rrue-up	4,704,943,051	
7 99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	True-up	10,308,795,383	
/ 99	ACCUMULATED DEPRECIATION (TOTAL Electric PIANT)	(Suil lines 04, 70, 04, & 90)	(Note IVI)	rrue-up	10,300,795,383	
4.	T. 4-1 4 4 B	(F 04 70 04 04 0 00)		T	44 040 040 000	
10	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		True-up	11,016,249,002	
L						

Materials & Supplies

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount
Undistributed Stores Expense		Prior Year Current Year	227.16c 227.16c	0
39	(Note N)	Appendix A input	True-up	0 beg-of-year and end-of-year average
Construction Materials & Supplies		Prior Year Current Year	227.5c 227.5c	176,943,869 203,514,526
42	(Note N)	Appendix A input	True-up	190,229,198 beg-of-year and end-of-year average
Transmission Materials & Supplies		Prior Year Current Year	227.8c 227.8c	1,231,929 815,425
45	(Note N)	Appendix A input	True-up	1,023,677 beg-of-year and end-of-year average

ITC Adjustment

11 o Adjustinent					
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission related portion	Appendix A input	Details
Amortized Investment Tax Credit			Net Plant Allocator		
133 Utility Investment Tax Credit Adj Net (411.4)	114.19c	(1,339,178)	29.02%	(388,582)	
Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base					
	Current beg of year balance 266 footnotes	30,492			
35 Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current end of year balance 266 footnotes Average	24,871 27,682	29.02%	8.032	(enter negative in Appendix A)
33 Internal Revenue Code (INC) 40(I)(1) adjustment to fale base	Average	21,002	29.02 /0	6,032	(enter negative in Appendix A)

Transmission / Non-transmission Cost Support

			Form No. 1	Transmission		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Amount	Related	Non-transmission Relate	ed Details
Land Held for Future Use						
	Prior Year	214.47d	23,912,440	1,679,914	22,232,526	Detail for transmission-related value on Attachment 12
	Current Year	214.47d	14,811,003	1,517,970	13,293,033	Detail for transmission-related value on Attachment 12
23	(Notes B & L) Appendix A input	True-up		1,598,942		beg-of-year and end-of-year average
					_	

Adjustments to A & G Expense

	nts to A & G Expense Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
Appendix A	Cline #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Aujusteu Total	Details
Exclu	uded Membership Dues Expense					
	FERC Form No. 1 page 335		Total	Included	Excluded	
	Page 335, Line 1 (Industry Association Dues)					
	American Clean Power	component of 335 Ln 1b	212,500		212,500	
	Edison Electric Institute	component of 335 Ln 1b	1,003,264	1,003,264	****	
	Intermountain Electrical Association	component of 335 Ln 1b	9,500		9,500	
	North American Transmission Forum	component of 335 Ln 1b	95,738	95,738		
	Northwest Public Power Association	component of 335 Ln 1b	1,810		1,810	
	Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	79,486		79,486	
	Rocky Mountain Electrical League	component of 335 Ln 1b	18,000		18,000	
	The National Hydropower Association, Inc.	component of 335 Ln 1b	71,832		71,832	
	UMS Group	component of 335 Ln 1b	42,000		42,000	
	Western Energy Supply Transmission Associates	component of 335 Ln 1b	43,379		43,379	
		Page 335, Line 1 Subtotal	1,577,509			
	Page 335, Lines 7 - 28 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
	Lines 7 - 28 (Business/Economic Dev. and Corp. Memberships & Subscriptions)	Page 335, Lines 7-28	251,609		251.609	
	Other (Individually less than \$5,000)	Page 335, Lines 7-26 Page 335, Line 29	112.877		112.877	
	Other (individually less trian \$5,000)	Page 335, Line 29	112,077		112,077	
	Directors' Fees - Regional Advisory Board	Page 335, Line 36	18,000		18,000	
i	Rating Agency and Trustee Fees	Page 335, Lines 31-35	560,121	560,121		
63	Total	(Note C)	Appendix A Input		860,993	
PBO						
	Fixed PBOP expense		Annual Update Informatio	nal Filing	1,701,106	
	Actual PBOP expense		Attachement 17		1,701,106	
58	Adjusted total (Current year actual)		Appendix A Input	True-up	0 .	Authorized Filled Expense minus Actual Expense
Prop	erty Insurance					
	Property Insurance Account 924		320.185b		4,207,600	
70		(Note F)	Appendix A Input		4,207,600	

Regulatory Expense Related to Transmission Cost Support

			Transmission		
		Form No. 1	Related		
ppendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instruction		Amount	Appendix A input	Non-transmission Related Details	
Directly Assigned A&G					
, ,					
pecific Transmission related Regulatory Expenses		1			
, , -		1			
Federal Energy Regulatory Commission:					
Annual Fee	350.19d	2,587,098	2,587,098		
Annual Fee - hydro	350.20d	3,408,208	-,,	3,408,208	
Transmission Rate Case	350.21d	329.045	329,045	-, -, -, -,	
Other Regulatory	350.22d	1,769,419	483,502	1,285,917	
67 Total	sum	8,093,769	3,399,644	4,694,125	
or rotar	Sun	0,030,703	0,000,044	4,004,125	
		1			

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Safety Related Appendix A Input	Non-safety Related Details	
Directly Assigned A&G 68 General Advertising Exp Account 930.1 - Safety-related Advertising	320.191b	8,074	0	8,074 Based on FERC 930.1 download	

Education and Out Reach Cost Support

			Education &			
			Outreach Appendix			
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			A Input	Other	Details	
Directly Assigned A&G						
71 General Advertising Exp Account 930.1 - Education and Outreach	320.191b	8,074	0	8,0	.074 Based on FERC 930.1 download	

Multistate worksheet

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

Adjustments to Transmission O&M

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related Appendix A input	Details
53	Transmission O&M	320.112b	232,301,840	(139,972)	232,161,86	8
	Adjustment for Ancillary Services Accounts 561-561.5					
	(561) Load Dispatching	320.84b	0			
	(561.1) Load Dispatch-Reliability	320.85b	0			
	(561.2) Load Dispatch-Monitor and Operate Transmission System	320.86b	6,922,647			
	(561.3) Load Dispatch-Transmission Service and Scheduling	320.87b	0			
	(561.4) Scheduling, System Control and Dispatch Services	320.88b	998,544			
	(561.5) Reliability, Planning and Standards Development	320.89b	2,388,711			
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,309,902	0	10,309,90	Adjustment for Ancillary Services Accounts 561-561.5
						<u> </u>
55	Less: Account 565	320.96b	159,058,497	0	159,058,49	7

Facility Credits under Section 30.9 of the OATT

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount Description & Documentation
Net Revenue Requirement	
166 Facility Credits under Section 30.9 of the OATT	Appendix A Input
168 Interest on Network Upgrade Facilities	4,690,561 Appendix A Input

Other adjustments to rate base

Other adjustments to rate base				
ndix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
Network Upgrade Balance				
1		Prior Year	Enter negative	(147,761,488)
1		Current Year	Enter negative	(147,966,140)
50 Network Upgrade Balance	(Note N)	Appendix A input	True-up	(147,863,814) beg-of-year and end-of-year average
1				

Depreciation Expense

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
Tes	ansmission Plant			
		(Note H)	336.7b	134.616,361
	Depreciation expense (403)			134,616,361
	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	134,616,361 Appendix A Input
Ge	neral Plant			
	Depreciation expense (403)	(Note H)	336.10b	47,034,116
	Amortization of limited term electric plant (404)	(Note H)	336.10d	591,957
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	47,626,073 Appendix A Input
Int	angible plant			
	Amortization of limited term electric plant (404)	(Note H)	336.1d	58,013,199
	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	58,013,199 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

		natory About Amortizations Aboutit 66612									
- 1	Appendix A	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount								
I											
		Please refer to the 'Material Changes Summary' filed with 2018 annual update for a discussion of the items previously included in this section.									
	61	Total	sum	Appendix A Input							

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

ructi	ion Summar	ry											
	Month	Year	Action										
	April	Year 2	TO populates the formula with	Year 1 data from FERC Form N	lo. 1 data for Year 1 (e.g., 2010)							
	April	Year 2	TO estimates all transmission	Cap Adds and CWIP for Year 2	weighted based on Months exp	ected to be in service in Y	ear 2 (e.g., 2011)						
	April	Year 2	TO adds weighted Cap Adds	to plant in service in Formula									
	May	Year 2	Post results of Step 3										
	June	Year 2	Results of Step 3 go into effect	t for the Rate Year 1 (e.g., June	1, 2011 - May 31, 2012)								
	April	Year 3	TO populates the formula with	Year 2 data from FERC Form N	lo. 1 for Year 2 (e.g., 2011)								
	April	Year 3	Reconciliation - actual data										
	April	Year 3	TO estimates Cap Adds and 0	CWIP during Year 3 weighted bar	sed on Months expected to be i	n service in Year 3 (e.g., 2	012)						
cshe	eet												
	Month	Year	Action										
	April	Year 2	TO populates the formula with	Year 1 data from FERC Form N	lo. 1 data for Year 1 (e.g., 2010)							
			\$ - F	lev Req based on Year 1 data		Must run Appendix A to g	get this number (without in	puts in lines 16 or 34 of App	pendix A)				
	April	Year 2		lev Req based on Year 1 data Cap Adds and CWIP for Year 2	weighted based on Months exp					(but not Appendix A) for t	rue up.		
		Year 2 Plant In Service			weighted based on Months exp					(but not Appendix A) for t	rue up.	CWIP	
					weighted based on Months exp					(but not Appendix A) for t	rue up.	CWIP (K)	ī
		Plant In Service	TO estimates all transmission	Cap Adds and CWIP for Year 2		ected to be in service in Yo	ear 2 (e.g., 2011) in projec	ction and populates for actua	als as inputs to Attachment 7				Ī
		Plant In Service (A)	TO estimates all transmission	Cap Adds and CWIP for Year 2	(D)	ected to be in service in Yo	ear 2 (e.g., 2011) in projec (F)	ction and populates for actua	als as inputs to Attachment 7	(I) Monthly Additions	(J)	(K)	Ī
		Plant In Service (A) Monthly Additions	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions	(D) Monthly Additions	ected to be in service in Yo (E) Monthly Additions	ear 2 (e.g., 2011) in project (F) Monthly Additions	(G) Monthly Additions	els as inputs to Attachment 7 (H) Monthly Additions	(1)	(J) Monthly Additions	(K) Monthly Additions	Ī
	April P Balance	Plant In Service (A) Monthly Additions Other Transmission PIS	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	(D) Monthly Additions Energy Galeway	(E) Monthly Additions Energy Gateway	ear 2 (e.g., 2011) in projet (F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(I) Monthly Additions Energy Gateway	(J) Monthly Additions Energy Gateway	(K) Monthly Additions Transmission CWIP	Ī
lec (April	Plant In Service (A) Monthly Additions Other Transmission PIS	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	(D) Monthly Additions Energy Galeway	(E) Monthly Additions Energy Gateway	ear 2 (e.g., 2011) in projet (F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(I) Monthly Additions Energy Gateway	(J) Monthly Additions Energy Gateway	(K) Monthly Additions Transmission CWIP	
lec (April P Balance	Plant In Service (A) Monthly Additions Other Transmission PIS	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	(D) Monthly Additions Energy Galeway	(E) Monthly Additions Energy Gateway	ear 2 (e.g., 2011) in projet (F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(f) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Energy Gateway Total (Segments B-H)	(K) Monthly Additions Transmission CWIP	Ī
Dec (lan	April P Balance	Plant In Service (A) Monthly Additions Other Transmission PIS	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	(D) Monthly Additions Energy Galeway	(E) Monthly Additions Energy Gateway	ear 2 (e.g., 2011) in projet (F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(f) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Energy Gateway Total (Segments B-H)	(K) Monthly Additions Transmission CWIP (Gateway only)	
Dec (lan eb	April P Balance	Plant In Service (A) Monthly Additions Other Transmission PIS	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	(D) Monthly Additions Energy Galeway	(E) Monthly Additions Energy Gateway	ear 2 (e.g., 2011) in projet (F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(f) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Energy Gateway Total (Segments B-H)	(K) Monthly Additions Transmission CWP (Gateway only)	
Dec (lan Feb Mar	April P Balance	Plant In Service (A) Monthly Additions Other Transmission PIS	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	(D) Monthly Additions Energy Galeway	(E) Monthly Additions Energy Gateway	ear 2 (e.g., 2011) in projet (F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(f) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Energy Gateway Total (Segments B-H)	(K) Monthly Additions Transmission CWP (Gateway only)	
Dec (lan Feb Mar Apr	April P Balance	Plant In Service (A) Monthly Additions Other Transmission PIS	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	(D) Monthly Additions Energy Galeway	(E) Monthly Additions Energy Gateway	ear 2 (e.g., 2011) in projet (F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(f) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Energy Gateway Total (Segments B-H)	(K) Monthly Additions Transmission CWP (Gateway only)	
Dec (lan Feb Mar Apr May	April P Balance	Plant In Service (A) Monthly Additions Other Transmission PIS	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	(D) Monthly Additions Energy Galeway	(E) Monthly Additions Energy Gateway	ear 2 (e.g., 2011) in projet (F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(I) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Energy Gateway Total (Segments B-H)	(K) Monthly Additions Transmission CWP (Gateway only)	
Dec (lan Feb Mar Apr May lun	April P Balance	Plant In Service (A) Monthly Additions Other Transmission PIS	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	(D) Monthly Additions Energy Galeway	(E) Monthly Additions Energy Gateway	ear 2 (e.g., 2011) in projet (F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(f) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Energy Gateway Total (Segments B-H)	(K) Morthly Additions Transmission CWIP (Gateway only)	
Dec (lan Feb Mar Apr May lun lul	April P Balance	Plant In Service (A) Monthly Additions Other Transmission PIS	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	(D) Monthly Additions Energy Galeway	(E) Monthly Additions Energy Gateway	ear 2 (e.g., 2011) in projet (F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(f) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Energy Gateway Total (Segments B-H)	(K) Morthly Additions Transmission CWIP (Gateway only)	
Dec (lan Feb Mar Apr May lun lul Aug	April P Balance	Plant In Service (A) Monthly Additions Other Transmission PIS	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	(D) Monthly Additions Energy Galeway	(E) Monthly Additions Energy Gateway	ear 2 (e.g., 2011) in projet (F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(f) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Energy Galleway Total (Segments B-H)	(K) Morthly Additions Transmission CWIP (Gateway only)	
Dec (Jan Feb Mar Apr May Jun Jul Aug Sep	April P Balance	Plant In Service (A) Monthly Additions Other Transmission PIS	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	(D) Monthly Additions Energy Galeway	(E) Monthly Additions Energy Gateway	ear 2 (e.g., 2011) in projet (F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(I) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Energy Gateway Total (Segments B-H)	(K) Morthly Additions Transmission CWIP (Gateway only)	
Dec (lan Feb Mar Apr May lun lul Aug Sep Oct	April P Balance	Plant In Service (A) Monthly Additions Other Transmission PIS	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	(D) Monthly Additions Energy Galeway	(E) Monthly Additions Energy Gateway	ear 2 (e.g., 2011) in projet (F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(I) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Energy; Galteway Total (Segments B-H)	(K) Monthly-Additions Transmission CNIP (Gateway only)	
Dec (Jan Feb Mar Apr May Jun Jul Aug	April P Balance	Plant In Service (A) Monthly Additions Other Transmission PIS	TO estimates all transmission	Cap Adds and CWIP for Year 2 (C) Monthly Additions Energy Gateway	(D) Monthly Additions Energy Galeway	(E) Monthly Additions Energy Gateway	ear 2 (e.g., 2011) in projet (F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Gateway	(H) Monthly Additions Energy Gateway	(I) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Energy Gateway Total (Segments B-H)	(K) Monthly Additions Transmason CWP (Gateway only)	

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

int In Service				CWIP		
(M)	(N)	(0)	(P)	(Q)	(R)	(\$
Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWIP	Transmission CWIP	Input
Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(O / 13)	
				-	-	
				-		
				-	-	
	-	-	-	-	-	

Input to Line 16 of Appendix A

Not for true-up
Input to Line 34 of Appendix A

Not for true-up

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

PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

									3-									
Line																		
1	New Plant Carrying (Charge																
2	Fixed Charge Rate	(FCR) if not Co	ontributions in Aic	of Construction (CIAC	2)													
		Formula Line			,													
3	A	157		Net Plant Carrying Charg							9.0707%							
4	В	164			e per 100 l	Basis Point in ROE without D	epreciation				9.6178%							
5	С			Line B less Line A							0.5471%							
6	FCR if CIAC																	
7	D	158		Net Plant Carrying Charg	e without	Depreciation, Return, nor In	come Taxes				2.3805%							
	The FCR resulting fr																	
	In the True-up, the a			ange based on cost data	for subseq	juent years												
	Columns and rows n																	
	COLUMN D LING TOWN II	iay be added to		Transmission CWIP		Transm	ission PIS Actuals		Tran	smission PIS Projecti	ion							
8 Useful life of the project	Life					58.00			58.00									
"Yes" if the customer has paid a lumpsum																		
payment in the amount of the investment 9 line 29. Otherwise "No"	on CIAC	(Yes or No)	No			No			No									
10 Input the allowed increase in ROE	Increased ROE (basis po		0			50			50									
From line 3 above if "No" on line 13 and fi																		
11 line 7 above if "Yes" on line 13	9.8% ROE		9.0707%			9.0707%			9.0707%			9.0707%						
12 Line 14 plus (line 5 times line 13)/100	FCR for This Project		9.0707%			9.3442%			9.3442%			9.0707%						
13 Month Net Plant or CWIP Balance 14 Actual or estimated depreciation expense	Investment		-			1,922,132,004			-	-		-						
14 Actual or estimated depreciation expense	Annual Depreciation Exp	ense	-			33,140,207			-			-						
			13 Month Net						13 Month Net			13 Month Net						Transmission Incentive
		Invest Yr	Plant or CWIP Balance	Depreciation F		13 Month Net Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	Credit (incentive minus without)
15	W 9.8 % ROE	2010	Dalatice	Depreciation	Revenue	287,225,425	4,836,783	30,890,181	Dalatice	Depreciation	Kevenue	Dalatice	Depreciation	Revenue	\$ 30,890,181		\$ 30,890,181	(III.CETIUVE TIIII LOS WILLIOUS)
16	W Increased ROE	2010	-	-		287.225,425	4,836,783	31,675,830	-	-	-	-	-		\$ 31.675.830	\$ 31.675.830	\$ 50,050,101	\$ 785.649
17	W 9.8 % ROE	2011	-	-	-	784,113,653	13,727,954	84,852,663	-	-	-	-	-	-	\$ 84,852,663		\$ 84,852,663	
18	W Increased ROE	2011	-	-	-	784,113,653	13,727,954	86,997,454	-	-	-	-	-	-	\$ 86,997,454	\$ 86,997,454		\$ 2,144,791
19	W 9.8 % ROE	2012 2012	-	-	-	785,864,997	13,960,855	85,244,423	-	-	-	-	-	-	\$ 85,244,423		\$ 85,244,423	
20 21	W Increased ROE W 9.8 % ROE	2012 2013	-	-	-	785,864,997 1,039,140,449	13,960,855 18,682,869	87,394,005 112,940,330	-	-	-	-	-	-	\$ 87,394,005 \$ 112,940,330	\$ 87,394,005	\$ 112,940,330	\$ 2,149,581
22	W Increased ROE	2013	-	-		1,039,140,449	18,682,869	115,782,697	-		-	-	-		\$ 115,782,697	\$ 115,782,697	9 112,540,550	\$ 2,842,367
23	W 9.8 % ROE	2014			-	1,164,054,968	21,135,829	126,723,930	-					-	\$ 126,723,930		\$ 126,723,930	-,-,-,
24	W Increased ROE	2014	-	-	-	1,164,054,968	21,135,829	129,907,976	-	-	-	-	-		\$ 129,907,976	\$ 129,907,976		\$ 3,184,046
25	W 9.8 % ROE	2015	-		-	1,350,166,903	24,782,100	147,251,882	-		-			-	\$ 147,251,882		\$ 147,251,882	
26 27	W Increased ROE W 9.8 % ROE	2015 2016	-			1,350,166,903 1,463,059,094	24,782,100 29,386,385	150,945,002 162.096.296	-		-			-	\$ 150,945,002 \$ 162,096,296	\$ 150,945,002	\$ 162,096,296	\$ 3,693,120
28	W 9.6 % ROE W Increased ROE	2016	-	-	-	1,463,059,094	29,386,385	166,098,210	-	-	-	-	-		\$ 166,098,210	\$ 166,098,210	\$ 102,090,290	\$ 4,001,914
29	W 9.8 % ROE	2017			-	1,439,903,455	29,467,919	160,077,448	-					-	\$ 160,077,448		\$ 160,077,448	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
30	W Increased ROE	2017	-		-	1,439,903,455	29,467,919	164,016,024	-					-	\$ 164,016,024	\$ 164,016,024		\$ 3,938,576
31	W 9.8 % ROE	2018	-		-	1,413,360,220	27,214,371	155,416,238	-		-			-	\$ 155,416,238		\$ 155,416,238	
32 33	W Increased ROE W 9.8 % ROE	2018 2019	-			1,413,360,220 1,386,203,297	27,214,371 27,215,321	159,282,211 152,953,862	-		-				\$ 159,282,211 \$ 152,953,862	\$ 159,282,211	\$ 152,953,862	\$ 3,865,973
34	W Increased ROE	2019	-		-	1,386,203,297	27,215,321	156,745,552	-						\$ 156,745,552	\$ 156,745,552	\$ 132,333,002	\$ 3,791,690
35	W 9.8 % ROE	2020		-	-	1,471,003,295	28,854,427	162,284,934		-			-		\$ 162,284,934		\$ 162,284,934	5,757,000
36	W Increased ROE	2020	-	•	-	1,471,003,295	28,854,427	166,308,578	-	-		-	-	-	\$ 166,308,578	\$ 166,308,578		\$ 4,023,644
37	W 9.8 % ROE	2021	-	-	-	1,965,162,841	38,264,499	216,518,806	-	-	-	-	-	-	\$ 216,518,806		\$ 216,518,806	
38 39	W Increased ROE W 9.8 % ROE	2021 2022	· ·	-		1,965,162,841 1,922,132,004	38,264,499 38,176,479	221,894,127 212,527,581	· ·	-	-	-	-	-	\$ 221,894,127 \$ 212,527,581	\$ 221,894,127	\$ 212,527,581	\$ 5,375,322
40	W 9.8 % ROE W Increased ROE	2022	1 :	-	-	1,922,132,004	38,176,479 38,176,479	212,527,581 217,785,200	1 :	-					\$ 212,527,581 \$ 217,785,200	\$ 217,785,200	φ ∠12,021,081	\$ 5,257,619
41	W 9.8 % ROE	2023			-	- ,022,102,004	-			-				-	\$ -		s -	0,207,010
42	W Increased ROE	2023	-	-	-	-	-		-	-	-	-	-		\$ -	\$ -		\$ -
43	W 9.8 % ROE	2024	-	-	-	-	-		-	-		-	-	-	\$ -	L	\$ -	
44	W Increased ROE	2024	-	-	-	-	-		-	-		-	-	-	\$ -	5 -		\$ -
45 46	W 9.8 % ROE W Increased ROE	2025 2025			-		-	-	1 :	-	-		-	-	\$ - \$ -	s -	\$ -	s .
47	W 9.8 % ROE	2026]	_			-]				-		\$ -	1	s -	-
48	W Increased ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
49	W 9.8 % ROE	2027	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
50	W Increased ROE	2027	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -		\$ -
51 52	W 9.8 % ROE W Increased ROE	2028 2028	· ·	-		-	-	-	· ·	-	-	-	-	-	\$ -		\$ -	l. l
52	W Increased ROE W 9.8 % ROE	2028		-	-		-		1	-				-	\$ -	-	\$ -	•
54	W Increased ROE	2029		-	-		-			-		-	-	-	\$ -	s -		s -
55			ĺ			-	-		-	-		-	-				\$ -	
56	1								-			-			1	\$ -		\$ -

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2021

New		Oregon		Washington	ı	California		Utah		Wyoming		AZ, CO, MT,	NM	ldaho		Company
Row	v 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	1 350.2 Land Rights 2 352 Structures and Improvements 3 353 Station Equipment 4 354 Towers and Fixtures 5 55 Poles and Fixtures 6 356 Overhead Conductors and Devices 7 357 Underground Conductors and Devices 8 358 Underground Conductors and Devices 9 359 Roads & Trails 0 Unclassified Transmission															1.06% 1.36% 1.78% 1.44% 2.15% 1.81% 1.55% 1.61% 1.21% 1.73%
11 12 13 14 15 16 17 18 19 20 21	1 398 Miscellaneous Equipment	738 94,778,743 23,769,198	2.07%	13,817,417	2.50% 2.06% 3.31%	4,222,101	0.00% 1.99% 5.48%	85,283 101,612,009 16,874,058	2.05% 2.55% 4.97%	16,220,165	1.87% 2.28% 5.56%	331,004		13,828,483	1.70% 1.84% 4.61%	5.00% 20.00% 12.50% 4.00% 4.17% 5.00% 4.30% 9.09% 5.00%
23 24 25																4.96% 5.71% 3.55%

- 1 Depreciation Rates shown in rows 1 through 22 were approved by each of the Company's respective state jurisdictions during the last depreciation study. Oregon and Washington rates for 389.2 on line 11 were added after the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 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.
- T 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 2021 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations and Gas Plant Intangibles.
- 14 FERC Sub-accounts 353.7 (Supervisory Equipment), 356.2 (Clearing & Grading), and 390.3 (Structures and Improvements Office Panels) were previously shown on separate lines on Attachment 8, but the depreciation rates for these aforementioned categories/FERC Accounts have been combined into their main accounts due to immateriality.
- 15 New FERC Sub-account 391.3 (Office Furniture and Equipment Equipment) is a new FERC account with a different depreciation rate than the main FERC account 391.0, and was therefore added to reflect the current status.

PacifiCorp Attachment 9a - Load Divisor for Projection

								ATT (Deel III	National Consis	a) Accessors of	current year and or	er han anne									
Column		61	62	- 63	64	f5	66	VI. 1 (Fall III *	RR RR	E) - Privat age ut	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	-
Couliii			12	13	- 14	10	10	- 1/	10	13	110		112	113	114	110	110		110	113	- '-
				RPA Clarke	BPA: Benton	BPA Oregon		BPA Airport			Calpine Energy					Avanorid		BPA South	BPA Idaho		
Customer	PacifiCorp	BPA Yakama	BPA Gazlev	PUD	REA	Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Rasin Flectric	Risck Hills	USBR	WAPA	Renewables II C	Exelon	East Idaho	Falls	NTUA	
	NFS.			NEO	NEO.	NEO	NFO	NEO	NFO.	NFO	NEO.	NEO NEO	NFO	NEO	NEO	NFO	NEO	NFO	NEO.		
Class	NFS	NFO	NFO																	NFO	Total NFO
RS / SA		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 894	
Jan	8,265	6.31	3.28	29.12	1.26	0.10	0.12	0.18	0.01	20.42	14.84	10.41	47.60	0.01	0.01	33.12	1.01	289.64	106.53	2.61	567
Feb	8.256	6.84	3.32	31.53	1.26	0.37	0.08	0.13	0.01	19.82	14.77	11.06	50.47	0.01	0.01	33.09	1.09	281.32	110.93	2.47	569
March	7,808	6.24	3.31	28.40	1.23	0.16	0.01		0.01	21.08	14.31	10.22	46.98	0.01	0.01	32.96	1.03	268.88	101.28	2.33	538
April	7,063	5.58	3.07	22.52	0.98	0.20		0.02	0.01	18.62	13.89	8.79	40.47	0.28	0.33	32.91	1.03	194.49	54.45	1.90	400
May	8,102	4.71	3.06	13.84	0.28	0.21			1.23	12.48	16.06	8.15	35.08	0.53	2.77	33.11	0.98	134.16	76.45	1.94	345
Jun	9.629	4.83	3.63	17.25	0.38	0.13		0.01	1.72	14.51	17.72	9.83	47.17	0.56	3.28	33.48	1.27	175.57	94.95	2.17	428
Jul	10,557	5.33	3.62	16.06	0.40	0.13		0.00	1.43	14.37	17.11	10.87	55.35	0.63	3.19	33.50	1.22	188.56	110.61	2.67	465
Aug	10,438	5.93	3.64	18.43	0.38	0.17			1.39	15.61	18.00	10.91	55.27	0.62	3.02	33.48	1.09	165.80	105.60	2.56	442
Sept	9,600	5.28	3.52	14.76	0.31	0.13		0.05	1.02	13.80	17.19	10.37	48.46	0.55	2.81	33.31	1.18	140.43	98.87	2.37	394
Oct	7.788	6.05	3.15	25.91	0.97	0.25	0.04		0.61	18.48	14.03	10.12	42.89	0.10	0.01	33.38	0.99	253.04	87.95	2.24	500
Nov	7,813	4.84	3.21	24.35	0.95	0.17	0.17	0.10	0.01	15.18	14.21	9.55	39.96	0.01	0.01	33.18	0.91	229.21	85.94	1.50	463
Dec	8,494	4.76	3.14	28.23	0.80	0.19	0.18	0.15	0.01	17.55	13.12	10.65	46.65	0.01	0.01	33.15	1.01	312.08	97.45	2.64	572
Total	103,811	67	40	270	9	2	1	- 1	7	202	185	121	556	3	15	399	13	2,633	1,131	27	5,683
Ava 12CP	8.651	6	3	23	1	0	0	0	- 1	17	15	10	46	0	- 1	33	1	219	94	2	474

			ther Service		
j	j5	j4	j3	j2	j1
		Western Area			
		Power			
		Administration	Deseret	UMPA	UAMPS
Total OS		OS	os	OS	OS
ı		RS 262/263	RS 280	RS 637	RS 297
90		321	115	59	405
87		313	93	61	405
78		322	73	42	349
75		242	106	41	365
1,02		302	121	63	542
1.24		315	148	111	674
1,45		330	162	153	810
1,50		312	205	152	832
1,36		295	175	139	758
81		287	111	45	375
86		296	108	51	413
92		301	107	54	459
12,52		3,637	1,524	973	6,386
1.04		303	127	81	532

														OATT (Part II Lo	ng-Term Firm I	oint-to-Point Trans	mission Service) - Projection													
Column	g1	92	g3	94	g5	g6	97	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g27	g28	g29	g30	g
Customer	PacifiCorp	Black Hills,	BPA	RPA	Idaho Power	Avenorid	Thermo No.	Powerex	Provens	Powerex	Prosesses	NextFra	State of SD	Sacramento Muncipal Utility District	Salt River	Clatskanie People's Utility District	Evergreen Biopower,	Garrett Solar	Airport Solar, LLC	EWER	Falls Creek	Inmes	Powerex	Powerex	Powerex	Powerex	Powerey	Powerey	Powerex	City of Roseville	
Class RS / SA	LTP Various	LTP SA 67	LTP SA 179	LTP SA 656	LTP SA 212	LTP SA 895	LTP SA 568	LTP SA 169	LTP SA 1016	LTP SA 1017	LTP SA 1040	LTP SA 733	LTP SA 779	LTP SA 863	LTP SA 809	LTP SA 899/ SA 901	LTP SA 874	LTP SA 966	LTP SA 965	LTP SA 606	LTP SA 868		LTP SA 700	LTP SA 701	LTP SA 702	LTP SA 748	LTP SA 749	LTP SA 995	LTP SA 996	LTP SA 881	Total LTP
Jan	1.921	50		56		30	- 11	80	100	100		99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3.458
Feb March	1,921 1,921	50		56		30	- 11	80	100	100		99	- 1	19	25 25	15	10	10	50 50	25 25	5	96 98	100	100	100	50 50	150	100	100 100	50	3,458 3,458
April	1,921	50		56		30	- 11	80	100	100		99	4	19	25	15	10	10	50	25	5	98	100	100	100	50	150	100	100	50	3,458
Mav	1.921 2.016	50		56		30	- 11	80	100	100	100 100	99	4	19	25	15	10	10	50	25	5	102	100	100	100	50	150	100	100 100	50	3,562 3,690
Jul	2,016	50		56	50	30	- 11	80	100	100	100	80	- 4	19	25	15	10	10	48	25 25	1	106	100	100	100	50	150	100	100	50	3,686
Aug	2,016	50		56	50	30	- 11	80	100	100	100	80	4	19	25	15	10	10	48	25	1	106	100	100	100	50	150	100	100	50	3,686
Sept	2.016 2.016	50 50	- 1	56 56	50 50	30	11	80 80	100	100 100	100 100	80	4	19	25 25	15	10	10	48	25 25	3	106	100 100	100 100	100 100	50 50	150	100	100 100	50 50	3.688 3.690
Nov	1,855	50		56		30	- 11	80	100	100	100	99	- 4	19	25	15	10	10	48	25	5	99	100	100	100	50	150	100	100	50	3,491
Dec	1,855	50		56		30	11	80	100	100	100	99	4	19	25	15	10	10	48	25		99	100	100	100	50	150	100	100	50	3,491
Total	23,395	600	-	672	250	360	132	960	1,200	1,200	800	1,093	48	228	300	180	120	120	586	300	50	1,222	1,200	1,200	1,200	600	1,800	1,200	1,200	600 50	42,816 3,568
Aug 12CP	1,950	50	_	36	21	30	- 11	80	100	100	67	91	4	19	25	15	10	10	49	25	- 4	102	100	100	100	50	150	100	100	50	3,568

				Divisor
Total Network & OS	1% growth	Behind-the Meter	Total Network Load	Network + OS + LTP
9,731	9,831	249	10.080	13.538
9,697	9,796	204	10,000	13,458
9,132	9,225	204	9,429	12,887
8,217	8,301	207	8,508	11,966
9,476	9,572	184	9.756	13.318
11,306	11,421	179	11,600	15,290
12,477	12,603	146	12,749	16,435
12,381	12,506	143	12,649	16,335
11,362	11,477	189	11.666	15.354
9,106	9,199	190	9,389	13,079
9,145	9,238	230	9,468	12,959
9,986	10,089	229	10,318	13,809
122,015	123,258	2,353	125,611	168,427
10,168	10,272	196	10,468	14,036

PacifiCorp
Attachment 9a1 - Load (Current Year)
2021

											OAT	T (Part III - N	etwork Service)											$\overline{}$
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20	f
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA CEC	BPA Airport Solar	BPA WEID	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East		3 Phases Renewables Inc.	NTUA	Total
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO
RS / SA	Day	Time	_	SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	
Jan	26	18:00	8,234	4.60	2.98	29.41	1.09	-	0.18	0.18	0.01	20.43	15.09	10.08	45.76	0.01	0.00	35.53	1.13	274.24	113.91	-	2.55	557
Feb	18	19:00	7,941	5.67	2.97	27.78	1.16	0.59	0.16	0.15	0.01	19.42	14.35	10.64	48.66	0.01	0.00	34.70	1.40	262.57	115.11	-	2.44	548
March	1	8:00	7,547	5.55	3.18	26.03	1.05	0.37	-	-	0.01	21.45	14.74	9.18	43.94	0.01	0.01	34.70	1.23	272.49	105.24	-	2.41	542
April	12	8:00	7,098	5.88	3.23	25.72	0.91	0.55	-	-	0.01	19.44	14.37	8.82	40.05	0.36	0.99	34.54	1.33	205.90	30.15	-	1.88	394
May	31	18:00	8,244	4.73	3.24	15.73	0.46	0.46	-	-	1.23	14.49	16.07	10.25	36.68	0.50	3.06	34.51	1.07	150.69	61.80	-	1.90	357
Jun	28	17:00	10,755	6.06	4.15	23.38	0.38	-	-	-	1.72	13.23	20.12	9.94	48.91	0.60	3.22	35.12	1.69	197.33	107.21	-	2.35	475
Jul	6	17:00	10,861	5.35	3.71	16.13	0.40	0.39	-	0.00	1.43	14.90	17.37	11.68	59.38	0.60	3.34	34.70	1.74	201.64	108.66	-	2.73	484
Aug	12	17:00	10,546	6.35	3.73	22.08	0.39	0.16	-	-	1.39	17.30	20.10	11.08	54.53	0.61	2.99	34.78	1.82	168.84	100.85	-	2.55	450
Sept	9	17:00	9,459	5.51	3.23	13.99	0.29	0.38	-	0.09	1.02	11.77	18.11	10.76	47.82	0.52	2.19	34.19	1.62	139.70	88.85	-	2.53	383
Oct	12	9:00	7,314	5.85	2.93	24.60	0.73	-	-	-	0.62	17.19	15.95	9.00	31.51	0.30	0.01	33.80	1.26	188.29	88.08	-	1.95	422
Nov	22	18:00	7,672	5.14	3.26	22.67	0.76	0.52	0.16	0.11	0.01	12.10	16.41	8.37	36.22	0.01	0.01	33.06	1.36	197.50	84.73	-	-	422
Dec	28	18:00	8,708	5.06	3.23	32.21	1.50	0.00	0.18	0.12	0.01	18.13	14.40	11.66	50.56	0.01	0.01	33.13	1.25	318.70	124.74	-	2.65	618
Total			104,380	66	40	280	9	3	1	1	7	200	197	121	544	4	16	413	17	2,578	1,129		26	5,651

					Other	r Service		
Column			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
Jan	26	18:00	427	56	107	305		896
Feb	18	19:00	400	58	109	278		845
March	1	8:00	379	43	95	340		857
April	12	8:00	414	76	141	213		843
May	31	18:00	548	56	109	302		1,015
Jun	28	17:00	731	126	166	317		1,340
Jul	6	17:00	870	156	190	323		1,539
Aug	12	17:00	834	147	227	303		1,511
Sept	9	17:00	772	137	155	298		1,362
Oct	12	9:00	375	50	137	227		789
Nov	22	18:00	399	59	129	291		877
Dec	28	18:00	461	53	115	294		924
Total			6,611	1,017	1,679	3,491		12,798

PacifiCorp Attachment 9a2 - Load (One Year Prior)

2020

													OATT (Part III - Networl	Service)									
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f20 f21	f
										BPA Airport			Calpine Energy					Avangrid		BPA South East	BPA Idaho	3 Phases		
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA CEC	Solar	BPA WEID	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	Falls	Renewables Inc.	NTUA	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO		Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 865	SA 975	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	4
Jan	15	8:00	8,327	7.45	3.27	29.21	1.36		0.17	0.18	-	21.07	13.99	10.68	51.49	0.01	0.01	33.01	1.16	264.46	96.86	0.25	2.63	537
Feb	4	8:00	8,221	7.17	3.44	31.20	1.26	-	0.05	0.12	-	21.17	13.83	10.72	47.51	0.01	0.01	32.75	1.06	301.29		0.24	2.56	580
March	2	8:00	7,658	5.82	3.51	23.99	1.12	-	-	-	-	19.87	13.87	10.36	42.81	0.01	0.01	32.54	1.09	250.10	104.96	0.24	2.23	513
April	2	9:00	6,924	5.16	2.79	22.71	0.93	0.05	-	0.04	-	20.18	13.59	9.00	43.58	0.25	0.01	32.98	1.05	200.66	66.27	0.19	1.95	421
May	29	17:00	8,750	4.39	3.00	14.25	0.37	0.17	-	-	-	11.75	16.67	7.51	36.39	0.55	3.26	32.76	1.09	131.14		0.26	2.13	352
Jun	23	18:00	9,451	4.16	3.42	17.10	0.34	0.40	-	0.01	-	15.94	17.63	9.94	47.72	0.54	3.41	33.35	1.25	160.85	84.38	0.30	2.22	403
Jul	30	17:00	10,476	5.13	3.74	18.12	0.40	-	-	-	-	15.55	16.54	9.66	53.21	0.68	3.14	33.78	1.21	172.73	105.52	0.35	2.68	442
Aug	17	16:00	10,546	5.60	3.57	17.11	0.37	0.36	-	-	-	15.59	16.33	10.76	61.16	0.62	3.14	33.38	1.12	161.70	110.05	0.31	2.69	444
Sept	3	17:00	9,618	4.97	3.61	17.26	0.34	-	-	-	-	13.54	16.12	9.41	45.99	0.61	3.06	33.96	1.20	137.35	99.93	0.29	2.48	390
Oct	26	9:00	7,776	5.72	3.03	26.55	0.92	0.38	-	-	0.59	20.08	11.97	9.76	48.69	0.01	0.01	34.27	0.93	272.78	82.87	0.21	2.27	521
Nov	30	19:00	7,685	4.94	3.00	25.05	0.92	-	0.16	0.10	0.01	16.41	12.39	9.23	39.98	0.01	0.00	34.22	0.81	242.69	94.60	0.17	2.35	487
Dec	29	18:00	8,274	4.40	3.02	28.06		0.57	0.18	0.10	0.01	17.42	11.06	10.51	45.74	0.01	0.01	33.72	1.08	326.59	101.98	0.21	2.62	587
Total			103,708	64.9	39.4	270.6	8.3	1.9	0.6	0.6	0.6	208.6	174.0	117.5	564.3	3.3	16.1	400.7	13.0	2,622.3	1,138.8	3.0	28.8	5,677

					(Other Service		
Column			j1	j2	j3	j4	j5	j
						Western Area		
						Power		
Customer			UAMPS	UMPA	Deseret	Administration		
Class			OS	os	os	OS		Total OS
RS/SA	Day	Time	RS 297	RS 637	RS 280	RS 262/263		
Jan	15	8:00	379	58	90	333		861
Feb	4	8:00	431	62	89	322		905
March	2	8:00	354	50	66	307		776
April	2	9:00	343	31	117	222		713
May	29	17:00	674	101	155	310		1,240
Jun	23	18:00	674	111	157	312		1,254
Jul	30	17:00	788	152	149	348		1,437
Aug	17	16:00	856	157	240	316		1,569
Sept	3	17:00	744	116	224	299		1,383
Oct	26	9:00	365	41	126	301		833
Nov	30	19:00	409	47	122	298		875
Dec	29	18:00	453	48	122	294		916
Total			6,469	975	1,657	3,662	-	12,763

PacifiCorp Attachment 9a3 - Load (Two Year Prior)

											(ATT (Part III - N	etwork Service)										
Column		Ī	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f
											Calpine Energy					Avangrid		BPA South East		3 Phases		BPA Airport	
Customer			PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA B	BPA Oregon Wind	BPA CEC	Tri-State	Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Renewables, LLC	Exelon	Idaho	BPA Idaho Falls	Renewables Inc.	NTUA	Solar	ı
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	SA 836	
Jan	2	9:00	8,233	6.88	3.60	28.75	1.34	0.30	-	19.78	15.45	10.47	45.55	0.01	0.01	30.81	0.75	330.22	108.83	0.01	2.64		605
Feb	7	8:00	8,604	7.68	3.56	35.61	1.36	0.50	0.03	18.86	16.14	11.81	55.25	0.01	0.01	31.82	0.79	280.11	112.41	0.06	2.42		578
March	4	8:00	8,218	7.34	3.25	35.18	1.52	0.11	0.02	21.94	14.33	11.13	54.20	0.01	0.01	31.63	0.77	284.05	93.62	0.05	2.34		561
April	10	8:00	7,167	5.69	3.18	19.14	1.10	-		16.23	13.71	8.54	37.79	0.24	0.01	31.21	0.70	176.91	66.93	0.07	1.87	-	383
May	13	18:00	7,311	5.01	2.94	11.55		-	-	11.21	15.44		32.18	0.54	1.99	32.06	0.79	120.64	81.43		1.77		324
Jun	28	18:00	8,681	4.28	3.31	11.27	0.43	-	-	14.36	15.40		44.89	0.55	3.20	31.97	0.87	168.55	93.27	0.11	1.93		404
Jul	22	17:00	10,334	5.50	3.42	13.92	0.40	-	-	12.68	17.43	11.28	53.47	0.61	3.09	32.04	0.72	191.32	117.65		2.61	-	466
Aug	5	17:00	10,220	5.82	3.63	16.11	0.37	-	-	13.93	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.87	105.90	0.18	2.42		430
Sept	5	17:00	9,722	5.36	3.73	13.05	0.30	-	-	16.10	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11	-	409
Oct	30	8:00	8,274	6.57	3.50	26.58	1.27	0.37	0.13	18.17	14.16	11.60	48.47	0.01	0.01	32.06	0.78	298.06	92.90		2.49		557
Nov	26	18:00	8,081	4.45	3.36	25.32	1.16	-	0.18	17.03	13.84	11.06	43.68	0.01	0.01	32.27	0.55	247.44	78.49	0.07	2.16		481
Dec	17	18:00	8,498	4.81	3.17	24.42	0.90		0.18	17.09	13.91	9.79	43.64	0.01	0.01	32.61	0.72	290.96	65.63	0.08	2.65	0.24	511
Total			103,344	69	41	261	10	1	1	197	185	124	561	3	14	383	8	2,699	1,125	1	27	0	5,711

					Other:	Service		
Column			j1	j2	j3	j4	j5	j
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		Total OS
Jan	2	9:00	408	64	148	324		943
Feb	7	8:00	383	64	81	340		868
March	4	8:00	314	33	58	320		724
April	10	8:00	338	18	60	290		706
May	13	18:00	405	32	99	295		831
Jun	28	18:00	617	95	121	317		1,150
Jul	22	17:00	772	151	148	318		1,389
Aug	5	17:00	805	152	148	318		1,423
Sept	5	17:00	758	166	146	288		1,358
Oct	30	8:00	384	44	69	334		831
Nov	26	18:00	431	48	74	299		852
Dec	17	18:00	464	60	85	314		924
Total			6,080	927	1,237	3,757		12,001

Attachment 9b - Load Divisor for True up

Attachment 9b - L	oad Divis

																									_									
											OATT (Part II -																	Other Serv	vice					
lumn		e	ff	12	f3	55	f5	15	17	13	19	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	20	121	f		j1	2	[3	4	j5				
stomer iss	ay Time	PaoliCoro NFS	BPA Yakama NFO SA 328	BPA Gazlev NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oreson Wind NFO SA 538	BPACEC NFO SA827	BPA Aircort Solar NFO SA 865	BPA WEID NFO SA 975	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA ktaho Falls NFO SA747	3 Phases Renewables Inc. NFO SA 876	NTUA NFO SA 894	То	tal NFO	U	JAMPS I OS RS 297 F	UMPA De OS (RS 637 RS	eseret A	stem Area Power Administration OS RS 262/263		Total OS			
2 5 1 1	6 18:00 8 19:00 1 8:00 2 8:00	8,234 7,941 7,547 7,098	5.6 5.5 5.8	2.97 3.18 3.23	27.78 26.03 25.72	1.09 1.16 1.05 0.91	0.59 0.37 0.55	0.18 0.16			20.43 19.42 21.45 19.44	15.09 14.35 14.74 14.37	10.64 9.18 8.82	45.76 48.66 43.94 40.05	0.01 0.01 0.01 0.36	0.00 0.00 0.01 0.99	35.53 34.70 34.70 34.54	1.13 1.40 1.23 1.33	274.24 262.57 272.49 205.90	113.91 115.11 105.24 30.15		2.55 2.44 2.41 1.88		557.173 547.780 541.569 394.129		427 400 379 414	56 58 43 76	107 109 95 141	305 278 340 213		896 845 857 843			
3 2	1 18:00 8 17:00 5 17:00 2 17:00	8,244 10,755 10,861 10,546 9,459	4.7. 6.0 5.3 6.3 5.5	4.15 3.71 3.73	23.38 16.13 22.08	0.46 0.38 0.40 0.39 0.29	0.46 0.39 0.16 0.38		0.00	1.39	14.49 13.23 14.90 17.30 11.77	16.07 20.12 17.37 20.10 18.11	9.94 11.68	36.68 48.91 59.38 54.53	0.50 0.60 0.60 0.61	3.06 3.22 3.34 2.99	34.51 35.12 34.70 34.78	1.07 1.69 1.74 1.82	197.33 201.64 168.84 139.70	61.80 107.21 108.66 100.85 88.85		1.90 2.35 2.73 2.55 2.53		356.873 475.392 484.136 449.563 382.557		731 870 834	126 126 156 147	109 166 190 227	302 317 323 303 298		1,015 1,340 1,539 1,511 1,362			
t t 2	9:00 2 9:00 2 18:00 8 18:00	7,314 7,672 8,708	5.8 5.1 5.0	2.93 3.26 3.23	24.60 22.67 32.21	0.73 0.76 1.50	0.50 0.52 0.00	0.16 0.18	0.11	0.62 0.01 0.01	17.19 12.10 18.13	15.95 16.41 14.40	9.00 8.37 11.66	31.51 36.22 50.56	0.01 0.01	0.01 0.01 0.01	33.80 33.06 33.13	1.26 1.36 1.25	188.29 197.50 318.70	88.08 84.73 124.74		1.95 2.65		422.059 422.381 617.546		375 399 461	50 59 53	137 129 115	227 291 294		789 877 924			
12CP		8,698				0.75	0.20				16.65	15.42			0.29		34.40		214.60	94.11		239		0.601	_	6.61		140	201		1.055.50			
m.		91	a2	93	04	q5	of.	07	o8	8	o10	a11			Firm Point-to-P			017	018	019	c20	o21	g22	023	g24	g25	026	027	g28	029	030	o31	032	
tomer		PacifiCorp	Avangrid	Black Hills, Inc.	BPA	BPA	City of Roseville	Clatskanie Peoples Utiliti District	Clatskanie Peoples Utilit District	Clatskanie Peoples Utiliti District	Evergreen Bio	Idaho Power	Thermo No 1 (CRYO)	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex F	owerex N	extEra: S	Sa State of SD Muni	cramento opal Utility F District	alt River El Project	EWEB (Garrrett Solar	Airport Fa Solar	alls Creek E	Shell Energy NA Lo		
ss	1	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP I	LTP	LTP	LTP	LTP		LTP	Total LTP
RS/SA D	zy Time	Various	SA 895	SA 67	SA 179	SA 656	SA 881	SA 899	SA 900	SA 901	SA 874	SA 212	SA 568	SA 169	SA 700	SA 701	SA 702	SA748	SA749	SA 995	SA 996	SA 1016 S	A 1017 S	A 733	SA779 1	SA 863 3	SA 809 SA	A 605	SA 966	SA 965	SA868	SA 791	_	
rch		2,446 2,446 2,446 2,446	3	50 50 50	18 18 18	56 56 56	50 50 50	13 13 13		2 2 2	10 10 10		11	80 80 80	100 100 100	100 100 100	100 100 100	50 50 50	150 150 150	100 100 100	100 100 100			99 99 99	4	19 19 19	25 25 25 25	25 25 25 25	10 10 10	50 50 50	5 5 5		131 131 131	3,8 3,8 3,8 3,8
ay n		2,446 2,541	3	50	:	56 56	50 50	13 13		2 2	10 10	50	11	80 80	100 100	100	100 100	50 50	150 150	100	100 100			99 80	1	19 19	25 25	25 25	10 10	50 50	5		131 115	3,8

Divisor

Network + OS + 11P
13.772
13.372
13.007
12.377
13,608
16,679
15,540
12.253
13.185
14.475
172,805
14.408

PacifiCorp Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(526,710,244)
1110000	146200	A/Amort-Oth Intang	(164,314,625)
1110000	146201	A/Amort-Hydr-Klamath	787,860
1110000	146210	A/Amort-Oth Lic/Hydr	(21,934,561)
1110000	146230	A/Amort-LsHld Imprmt	(13,333,090)
	(725.504.660)		

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail - 2021

FERC Account	Account Number	Account Description	Category	20	20 Year-end Balance	2	2021 Year-end Balance	Вс	oY-EoY Average	Other	100% Transmission	P	lant-related	Lai	bor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$	5,672,419	\$	17,347,567	\$	11,509,993			\$	11,509,993		
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$	2,237,443	\$	2,316,931	\$	2,277,187			\$	2,277,187		
	132013	Prep Ins-D&O Liability	Labor-related	\$	-	\$	-	\$	-					\$	-
	132016	Prep Ins-Minority Owned Plants	Other	\$	321,928	\$	311,635	\$	316,781	\$ 316,781					
	132045	Prepaid Workers Compensation	Labor-related	\$	137,594	\$	114,760	\$	126,177					\$	126,177
	132055	Prepaid Employee Benefit Costs	Labor-related	\$	1,375,844	\$	1,632,238	\$	1,504,041					\$	1,504,041
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$	-	\$	-	\$	-			\$	-	ĺ	
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$	-	\$	-	\$	-			\$	-		
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$	19,318,920	\$	20,070,575	\$	19,694,747			\$	19,694,747		
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$	12,685	\$	29,204	\$	20,944	\$ 20,944					
	132924	Other Prepayments - Oregon DOE Fee	Other	\$	749,600	\$	860,083	\$	804,841	\$ 804,841					
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$	667,212	\$	625,994	\$	646,603	\$ 646,603					
	132096	Prepaid RECs for RPS (WA)	Other	\$	-	\$	_	\$	-	\$ -					
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$	16,065,321	s	7,796,707	\$	11,931,014	\$ 11,931,014					
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale		s	7,403,557	\$	6,440,950	\$	6,922,254	\$ 6,922,254					
	132310	Prepaid Rating Agency Fees	Other	s	46,096	\$	39,498	\$	42,797	\$ 42,797					
	132320	Prepaid Surety Bond	Other	\$	219,828	\$		\$	109,914	\$ 109,914				$\overline{}$	
	132548	Prepaid Cedar Springs II	Other	\$	157,284	\$		\$	78,642	\$ 78,642					-
	132551	Prepaid Cedar Springs ii	Other	\$	207,914	S	207,914	\$	207,914	\$ 207,914				$\overline{}$	
	132557	Prepaid GlenRock I	Other	ę.	185,437	S	185,437	\$	185,437	\$ 185,437					
	132558	Prepaid GlenRock II	Other	φ	146,102	\$	146,102	φ	146,102	\$ 165,437 \$ 146,102				\vdash	
				3				D)						-	
	132564	Prepaid High Plains	Other	\$	556,311	\$	556,311	\$	556,311	\$ 556,311				\vdash	
	132567	Prepaid Leaning Juniper	Other	\$	282,370	\$	282,370	\$	282,370	\$ 282,370				—	
	132574	Prepaid McFadden Ridge	Other	\$	106,767	\$	106,767	\$	106,767	\$ 106,767				⊢—	
	132577	Prepaid Rolling Hills	Other	\$	278,155	\$	278,155	\$	278,155	\$ 278,155				⊢—	
	132580	Prepaid Seven Mile I	Other	\$	185,437	\$	185,437	\$	185,437	\$ 185,437				⊢	
	132581	Prepaid Seven Mile II	Other	\$	36,525	\$	36,525	\$	36,525	\$ 36,525				<u> </u>	
	132603	Other Prepay-Ashton Plant Land	Other	\$	-	\$	-	\$	-	\$ -				Ь	
	132606	Other Prepay - Lease Commissions	Other	\$	-	\$	-	\$	-	\$ -				Ь—	
	132620	Prepayments - Water Rights Lease	Other	\$	1,121,820	\$	1,133,351	\$	1,127,585	\$ 1,127,585					
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$	557,594	\$	402,423	\$	480,009	\$ 480,009					
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$	_	\$	-	\$	-	\$ -				<u> </u>	
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$	-	\$	-	\$	-	\$ -					
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$	-	\$	-	\$	-	\$ -					
	132650	Prepaid Dues	Other	\$	-	\$	-	\$	-	\$ -				i	
	132700	Prepaid Rent	Plant-related	\$	42,667	\$	42,667	\$	42,667			\$	42,667		
	132705	Prepaid Pole Contact Rental	Other	\$	324,852	\$	324,809	\$	324,830	\$ 324,830					
	132740	Prepaid O&M - Wind	Other	\$	93,041	\$	89,949	\$	91,495	\$ 91,495					•
	132755	Prepaid Aircraft Maint	Labor-related	\$	203,009	\$	100,000	\$	151,504					\$	151,504
	132825	Prepaid LGIA Transmission	Other	\$	_	\$	-	\$	-	\$ -					. ,,,,,,,,,
	132831	Prepaid BPA Transmission - Wine Country	Other	\$	516,172	\$	_	\$	258,086	\$ 258,086					
	132900	Prepayments - Other	Labor-related	\$	1,438,226	\$	1,250,603	\$	1,344,414		1			\$	1.344.414
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$	1,193,266	\$	1,432,437	\$	1,312,851	\$ 1,312,851					.,,
	132903	Prep Fees-Utah Public Service Commission	Other	s	3,110,401	\$	3,467,002	\$	3,288,702	\$ 3,288,702				$\overline{}$	
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$	361,736	\$	284,329	-	323,032	\$ 323,032	1			$\overline{}$	
	132909	Prepaid Vehicle Licensing Fees	Labor-related	¢	301,730	6	204,029	¢	020,002	Ψ 020,002				\$	
	132910	Prepayments - Hardware & Software	Labor-related	¢.	12,416,731	\$	11,130,782	\$	11,773,757					S S	11,773,757
		Prepayments - Hardware & Software Prepaid Royalties	Other	φ	12,410,731	9	11,130,782	φ	11,773,737	¢				پ	11,773,757
	132926 132998	Prepaid Royalties Prepayments - Insurance - Reclass to L-T	Plant-related	\$	(36,877)	9	(15,805)	\$	(26,341)	φ -	1	¢	(26,341)	\vdash	
	132999		Other	φ	(972,407)	9	(2,673,148)	٥	(1,822,777)	\$ (1,822,777)		Ф	(20,341)		
		Prepayments - Reclass to Long-Term		\$		\$) \$						\vdash	
	134000	Long-Term Prepayments - Reclass from Current	Other	\$	1,009,284	\$	2,688,952	\$	1,849,118	\$ 1,849,118				Ь—	
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$	2,439,903	\$	2,330,601	\$	2,385,252	\$ 2,385,252				⊢—	
	132304	Prepaid Interest - SERP Life Insurance	Other	\$	-	\$	-	\$	-	\$ -				⊢—	
	203000	Discount on Short-Term Securities	Other	\$	1,653	\$	-	\$	827	\$ 827				—	
1655000	132400	Prepaid Mining Costs	Other	\$	-	\$	-	\$	-	\$ -					
· · · · · · · · · · · · · · · · · · ·		Total Prepayments	<u> </u>	\$	80,191,819	\$	81,560,111	\$	80,875,965	\$ 32,477,818	\$ -	\$	33,498,253	\$	14,899,894

Allocator 0.000% 100.000% 29.016% 9.187%
Total Allocated to Transmission by Category \$ - \$ - \$ 9,719,998 \$ 1,368,783

PacifiCorp Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2020 and 2021

	Prior year	Current year
Hazelwood Substation	161,944	0
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	1,679,914	1,517,970

		Prior year	Current year
Total - PacifiCorp	214.47d	23,912,440	14,811,003

PacifiCorp Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

As Filed 1=Revenue credit 0=Denominator

Description	Revenue	MW	Treatment		
Arizona Public Service RS 436	n/a	0.0	0		
BPA: GTA West RS 237	4,731,042	n/a	1		
BPA Malin RS 368	253,584	n/a	1		
BPA GTA S. Idaho RS 299	0	n/a	1		
Cowlitz RS 234	193,107	n/a	1		
Deseret RS 280	0	139.9	0		
Enel Cove Deferral Fee	0	n/a	1		
Fall River RS 322	151,308	n/a	1		
Idaho RS 257 - Antelope Sub	0	n/a	1		
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1		
Moon Lake RS 302	20,424	n/a	1		
Obsidian Deferral	0	n/a	1		
Pacific Gas and Electric RS 607	0	n/a	1		
Pacific Gas and Electric RS 298	0	n/a	1		
Portland General Electric	0	n/a	1		
Sierra Pacific Power RS 267	36,159	n/a	1		
Southern Cal Edison RS 298	0	n/a	1		
Tri-State RS 123	0	n/a	1		
USBR Crooked River RS 67	10,972	n/a	1		
USBR Weber Basin RS 286	41,587	n/a	1		
UAMPS RS 297	0	550.9	0		
UMPA RS 637	0	84.8	0		
Warm Springs RS 591	119,700	n/a	1		
WAPA RS 262	0	290.9	0		
WAPA RS 262-Fixed Fee	600,000	n/a	1		
WAPA RS 263	48,599	n/a	1		
Iberdrola Deferral Fee	7,189	n/a	1		
Sacramento Municipal Utility District Deferral Fee	0	n/a	1		
Additional OS Revenue Credit	193,211	n/a	1		
Att 3 input: Total OS contract revenue credits	6,406,882	1,066.5			

117,883,443

Short-term revenue

Ch.	rt to	·m f	irm
Sno	rt-tei	m t	ırm

Onor-term mm	
PacifiCorp Commercial and Trading (C&T)	56,714,794
Third parties	7,117,331
Total short-term firm	63,832,125
Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	16,796,311
Third parties	37,255,007
Total short-term non-firm	54,051,318
Short term firm and non-firm	
PacifiCorp Commercial and Trading (C&T)	73,511,105
Third parties	44,372,338

Att. 3 input: Total short term-firm and non-firm revenue

PacifiCorp Attachment 14 - Cost of Capital Detail

					Prior Year												
					(month end)						Current Year	(month end)					
		Appendix A input															
		value															
	Operation	(result of operation															
Appendix A	to apply to monthly input columns at	specified in column to left on monthly															
Line	right		Description (Account)	Reference	December	January	February	March	April	Mav	June	July	August	September	October	November	December
86	13-month average	8,842,534,615	Bonds (221)	Form 1, pg 112, ln 18 c,d	8.667.150.000	8.667.150.000	8.667.150.000	8.667.150.000	8.667.150.000	8.667.150.000	8.267.150.000	9,267,150,000	9.267.150.000	9.267.150.000	9.267.150.000	8.817.150.000	8.797.150.000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, in 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
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		Other Long-Term Debt (224)	Form 1, pg 112, in 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	20,988,276	Unamortized Discount (226)	Form 1, pg 112, in 23 c,d	18.031.923	17.937.371	17,842,819	17.748.267	17.653.715	17.565.363	17.477.011	25.038.041	24,929,070	24,820,100	24.711.130	24,599,593	24,493,189
92	13-month average	39.782.153	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	37.670.714	37.383.180	37.096.206	36.808.669	36.521.131	36.258.708	35.996.285	43.377.944	43.678.490	43.507.415	43.248.882	42.941.450	42,678,915
93	13-month average	3,099,866	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, in 81 c,d	3,388,709	3.340.170	3,291,631	3.243.092	3.194.553	3,146,014	3.097.475	3.048.936	3,000,397	2,951,858	2.903.319	2,856,017	2,836,085
94	13-month average		Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	13.971	13.052	12.133	11.214	10,295	9.376	8,458	7.539	6,620	5,701	4.782	3.717	2.945
95	13-month average	0,440	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, in 61 c,d	13,371	15,032	12,133	11,214	10,233	0,370	0,430	7,558	0,020	3,701	4,702	3,717	2,843
	-	Ü	Interest on Long Term (427) and Associated Companies (430)		•	ŭ	•							•	•	ŭ	ŭ
97	12-month sum	405,404,301	LONG TERM ONLY	Form 1, pg 257, ln 33 i	33,540,062	33,526,525	33,516,542	33,519,806	33,523,176	33,526,004	32,876,491	33,923,186	34,646,614	34,646,033	34,654,115	33,546,664	33,499,144
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	4,541,192	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	382,087	382,086	382,089	382,089	382,089	350,775	350,775	391,997	393,575	393,882	393,954	418,968	318,911
100	12-month sum	607,365	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	48,539	47,302	74,673
101	12-month sum	9,641	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	1,611	(1,158)
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, In 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	9,573,346,279	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	9,173,498,557	9,252,088,847	9,304,908,949	9,342,793,439	9,375,944,806	9,438,618,433	9,567,914,179	9,720,849,470	9,837,275,153	9,900,645,743	9,791,505,825	9,834,113,294	9,913,344,935
114	13-month average	86,774,204	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	83,092,814	84,426,528	84,710,900	83,344,143	81,215,213	83,316,486	86,398,754	85,328,121	90,057,939	96,865,013	102,678,561	104,812,357	61,817,828
115	13-month average (enter negative)	(18,514,257)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(19,097,488)	(19,012,075)	(18,926,662)	(18,841,250)	(18,775,837)	(18,670,424)	(18,585,011)	(18,499,598)	(18,414,185)	(18,328,772)	(18,243,940)	(18,157,946)	(17,132,153)
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956

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

PacifiCorp Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment & Asset Class 345 - Accessory Electrical Equipment (At December 31, 2021)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,819,263
Bus	1,441,789
Fire Protection	1,083,497
Foundation And Substructure	2,519,792
Insulator	68,954
Lightning Arrester	278,061
Misc	1,776,854
Relay And Control	968,638
Steel Structure	274,163
Step-Up Transformer	154,580,976
Total 353.4 Class Assets	167,839,798
Wind Generation Facilities	168,492,871
34.5 kV Facilities	10,106,741
Appendix A input: Total Assets to Exclude	346,439,410

PacifiCorp Attachment 16 - Unfunded Reserves

Accounts with Unfunded Reserve Balances contributed by

customers (Dollar values in millions)

			Accrued	Liability:	Cna	rged to:	Prior year	Current Year	True-up			By Cate	egory		I otal
		_					December	December			100%				Transmissio related Unfun
A GHG Retail Obligation	Account Calculation Estimate by C&T	Reserve type Unfunded	SAP Account 248020	FERC Account	SAP Account 546526	FERC Account	month end (17.6)	month end (11.1)	13-month Average (19.3)	Other	Transmission	Plant	Labor	Other (19.338)	Reserves
A GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555/165	(7.0)		(8.1)	Other				(8.074)	
ar (Wood Hollow)	Estimate by Coli	Unfunded	248070	242	545500	426.3	(2.0)		(2.0)	Other				(2.000)	
L Settlements (Other)	Estimate by Legal	Unfunded	248070	242	545500-502	426.5	(0.1)		(0.1)	Other				(0.050)	
A Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050	565	(0.2)		(0.2)	Other				(0.232)	
cum Provision for Rate Refunds - Transmission	Estimate by C&T	Unfunded	284100	229	301913	456	(6.0)		(3.1)	100% Transmission	(3.088)			(,	
cum Provision for Rate Refunds - Wholesale	Estimate by C&T	Unfunded	284100	229	310975	449.1	(3.2)		(3.2)	Other				(3.240)	
pper Mine Reclamation Obligation	Estimate by Fuels	Unfunded	289517	253	120165/515100	151/501	(7.0)	(8.4)	(7.7)	Other				(7.716)	
math Settlement Obligation - Hydro generation	Estimate by Legal	Unfunded	289545	253	545500	545	(33.0)		(25.2)	Other				(25.172)	
crued Right-of-Way Obligation (100% Transmission)	Estimate by RMP Finance	Unfunded	289955	253	582300	566/567	(0.7)		(0.5)	100% Transmission	(0.475)				
crued Right-of-Way Obligation (Other)	Estimate by RMP Finance	Unfunded	289955	253	582300	589	(1.5)		(1.6)	Other				(1.614)	
ries & Damages Reserve Risk ("Labor")	Estimate by Legal ("Labor")	Unfunded	280311	228.2	545050	426.5	0.0	0.0	0.0	Labor			0.000		
uries & Damages Reserve Risk ("Other")	Estimate by Legal ("Other")	Unfunded	280311	228.2	545050	925	(256.3)		(256.0)	Other				(256.032)	
ries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimate by Legal ("Labor")	Unfunded	116925	228.2	545050	426.5	0.0		0.0	Labor			0.000		
ries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	116925	228.2	545050	925	0.0 115.3		0.0 115.3	Other Other				0.000 115.250	
ries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimate by Legal ("Other")	Unfunded	156909	228.2	549302	925	0.0			Other					
f-Insured Property Reserve - Pacific Power vision for Customer A/R (CSS)	Estimate by Legal ("Other") Calculation based on actuals	Unfunded Unfunded	280307 118100	228.1 144	545500 550750	925 904	(15.2)		(0.1) (15.7)	Other				(0.077)	
vision for Other A/R (OAR)	Calculation based on actuals	Unfunded	118150	144	550750	904	(0.0)		(0.0)	Other				(0.042)	
vision for Other A/R (Joint Use)	Calculation based on actuals	Unfunded	118155	172	301869	454	(0.1)		(0.1)	Other				(0.134)	
d Debt Reserve - Pole Contracts	Uncollectible pole contact revenue - c		118157	144	550776	904	(0.1)		(0.1)	Other				(0.083)	
vision for Doubtful Debts - Other	Calculation based on actuals	Unfunded	118168	144	550750	904	(0.8)	()	(0.8)	Other				(0.796)	
Debt Reserve - Transmission	Calculation based on actuals	Unfunded	118175	144	550775	904	(1.0)		(1.0)	Other				(1.003)	
vision for Unbilled Revenue PP	Calculation based on actuals	Unfunded	118200	173	301119	440	(0.3)		(0.2)	Other				(0.203)	
vision for Unbilled Revenue RMP	Calculation based on actuals	Unfunded	118300	173	301119	440	(0.4)		(0.3)	Other				(0.333)	
entory Reserve - Power Supply	Calculation based on actuals	Unfunded	120930	154	various	506/553/557	(0.4)		(0.5)	Other				(0.462)	
entory Reserve - RMP (T&D)	Estimate by RMP Finance	Unfunded	120932	154	various	598	(0.9)		(0.9)	Other				(0.890)	
entory Reserve - PP (T&D)	Estimate by PP Finance	Unfunded	120933	154	various	593	(0.6)	(0.7)	(0.6)	Other				(0.578)	
nstruction Work-in-Progress (CWIP) Reserve	Estimate by PP/RMP Finance	Unfunded	148001	107	554990	557/593/598	(7.0)		(7.7)	Other				(7.680)	
IP Reserve-Disallowance Loss	Estimate by RMP Finance	Unfunded	148019	107	148019/554702	108/426.5	(2.3)	0.0	(2.0)	Other				(1.992)	
ntra PP&E - Cholla U4 - CWIP	Estimate based on current balance	Unfunded	148907	107	185861/554702	182.3/426.5	0.0	0.0	0.0	Other				0.000	
collectible Weatherization Loans Reserve	Estimate based on historical trend	Unfunded	162010	124	550750	904	(0.2)	(0.2)	(0.2)	Other				(0.215)	
rued Liquated Damages (Current) - Naughton	Estimate by Fuels	Unfunded	210675	232	289540/120151 /515100	253/151/501	(9.0)	(8.5)	(9.1)	Other				(9.081)	
rued Liquated Damages (Current) - Cholla	Estimate by Fuels	Unfunded	210678	232	120161/515100	151/501	(19.6)	0.0	(1.5)	Other				(1.508)	
rual - Severance Payments	Calculation based on actuals	Unfunded	235190	232	various	Follows Labor	(2.6)		(3.1)	Labor			(3.060)	()	
nual Incentive Plan (AIP)	Estimate plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	(6.2)	Labor			(6.155)		
1(K) Discretionary 1% Company Match	Estimate plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(2.0)	(1.9)	(1.4)	Labor			(1.384)		
fety Awards Payable	Estimate plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	0.0	(2.3)	(0.7)	Labor			(0.680)		
Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	various	various	(0.0)	0.0	(0.0)	Other				(0.001)	
crued Liquated Damages (NonCurrent) - Naughton	Estimate by Mining	Unfunded	289540	253.99	210675	232	(2.2)	0.0	(1.2)	Other				(1.205)	
A Taxes - ER deferral (CARES Act)	Calculation by Payroll	Unfunded	289322	236	580500	Follows Labor	(12.0)	0.0	(11.5)	Labor			(11.507)		
ation Accrual IBEW 57	Calculation by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.8)	(2.8)	(4.0)	Labor			(4.026)		
ation Accrual IBEW 125	Calculation by Payroll	Unfunded	248182	242	500517	Follows Labor	(2.0)	(2.2)	(2.3)	Labor			(2.342)		
cation Accrual IBEW 659	Calculation by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.4)		(2.6)	Labor			(2.611)		
sonal Time Accrual IBEW 57 - Laramie	Calculation by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.1)	()	(0.0)	Labor			(0.043)		
sonal Time Accrual UWUA 127	Calculation by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.7)	(3.4)	(4.0)	Labor			(3.958)		
sonal Time Accrual UWUA 197	Calculation by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.2)		(0.2)	Labor			(0.213)		
sonal Time Accrual Non-Union	Calculation by Payroll	Unfunded	248189	242	500516	Follows Labor	(17.7)		(17.6)	Labor			(17.639)		
k Leave Accrual IBEW 57	Calculation by Payroll	Unfunded	248195	242	500515	Follows Labor	(5.9)		(6.2)	Labor			(6.201)		
oplemental Pension Benefits (Retirement Allowances)	Calculation by HR	Unfunded	280349	228.3	501102	Follows Labor/926	(1.6)	(1.6)	(1.6)	Other				(1.602)	
nsion - Local 57	Calculation based on actuarial	Unfunded	280350	228.35	501105	Follows Labor/926	(0.5)	()	(0.6)	Labor			(0.550)		
S 158 SERP Liability	Calculation based on actuarial	Unfunded Accum OCI/partially	280465	228.35	501115	Labor/926/426.5	(58.1)	(53.7)	(56.4)	Labor			(56.405)		
S 158 SERP Accumulated Other Comprehensive Income	Calculation based on actuarial	offsetting unfunded SERP liability	299107	219	554032	Follows Labor/926	25.3	22.7	24.5	Labor			24.548		
S 112 Book Reserve	Calculation based on actuarial	Unfunded	280330	228.3	501160	Follows Labor/926	(25.7)		(25.9)	Labor			(25.863)		
satch Worker's Compensation Reserve	Calculation based on actuarial	Unfunded	280490	228.3	501160	Follows Labor/926	(2.4)	(=:=)	(2.3)	Labor			(2.296)		ļ
Totals							(394.0)	(315.7)	(354.8)		(3.563)	0.000	(120.385)	(251.779)	

(14,622,165)

Appendix A input

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

FERC Acct	Description	2021 Expense
4265000	OTHER DEDUCTIONS	84
5020000	STEAM EXPENSES	581
5060000	MISC STEAM PWR EXP	291,370
5063000	MISC STEAM JVA CR	(44,736)
5120000	MANT OF BOILR PLNT	2,097
5140000	MAINT MISC STM PLN	2,522
5350000	OPER SUPERV & ENG	60,356
5390000	MSC HYD PWR GEN EX	36,965
5480000	GENERATION EXP	17,445
5490000	MIS OTH PWR GEN EX	4,963
5530000	MNT GEN & ELEC PLT	5,685
5560000	SYS CTRL & LD DISP	3,445
5570000	OTHER EXPENSES	68,163
5600000	OPER SUPERV & ENG	51,416
5612000	LD - MONITOR & OPER	8,235
5615000	REL PLAN & STDS DEV	7,001
5660000	MISC TRANS EXPENSE	0
5680000	MNT SUPERV & ENG	7,702
5700000	MAINT STATION EQIP	979
5710000	MAINT OVHD LINES	572
5800000	OPER SUPERV & ENG	61,277
5810000	LOAD DISPATCHING	22,877
5850000	STRT LGHT-SGNL SYS	2,293
5880000	MSC DISTR EXPENSES	21,663
5900000	MAINT SUPERV & ENG	38,859
5920000	MAINT STAT EQUIP	3,733
5930000	MAINT OVHD LINES	3,251
5950000	MAINT LINE TRNSFRM	6,640
5970000	MNT OF METERS	881
5980000	MNT MISC DIST PLNT	3,305
7071000	LBR CLR - RMP	280,967
7072000	LBR CLR - PACPWR	278,469
7081000	Stores Exp CLR - RMP	18,032
7082000	Stores Exp CLR - PP	40,434
9010000	SUPRV (CUST ACCT)	16,758
9020000	METER READING EXP	1,141
9030000	CUST RCRD/COLL EXP	2,616
9031000	CUST RCRD/CUST SYS	6,539
9032000	CUST ACCTG/BILL	11,117
9033000	CUST ACCTG/COLL	50,033
9036000	CUST ACCTG/COMMON	56,785
9081000	CUST ASST EXP-GENL	1,366
9084000	DSM DIRECT	12,275
9086000	CUST SERV	12,717
9090000	INFOR/INSTRCT ADV	3,559
9200000	ADMIN & GEN SALARY	218,613
9350000	MAINT GENERAL PLNT	62
	Attachment 5 input: Total PBOP	1,701,106

Notes:

Total expense was a net debit for 2018 - 2021

Total expense was a net benefit (negative) for 2014-201

Total expense was a net benefit (negative) for 2014-2017. Amounts are net of joint-venture cutback, do not

include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge.

The increase in expense in 2021 as compared to 2020 is primarily due to changes in actuarial assumptions.

Ties to SAP company code 1000 - accounts 501153-501158. Excludes 501144 (State Situs) and 501149 (Western Coal Carrier-Other power supply actuarial costs).

2022 projection

Plant-in-service additions by month

Jan 2022	3,618,664
Feb 2022	21,109,238
Mar 2022	3,191,686
Apr 2022	36,554,752
May 2022	21,835,900
Jun 2022	17,910,319
Jul 2022	11,521,993
Aug 2022	8,124,223
Sep 2022	13,066,408
Oct 2022	39,718,606
Nov 2022	49,764,396
Dec 2022	37,653,991

Gateway plant-in-service detail (2022 projection)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions
	Other Transmission PIS		Energy Gateway							
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments A-H)
Jan 2022	3,857,101	-	(122,179)	-	(116,258)	-	-	-	-	(238,437)
Feb 2022	21,152,035	-	-	-	(42,797)	-	-	-	-	(42,797)
Mar 2022	2,840,790	-	-	-	350,896	-	-	-	-	350,896
Apr 2022	36,544,752	-	-	-	10,000	-	-	-	-	10,000
May 2022	21,825,900	-	-	-	10,000	-	-	-	-	10,000
Jun 2022	17,900,319	-	-	-	10,000	-	-	-	-	10,000
Jul 2022	11,521,993	-	-	-	-	-	-	-	-	-
Aug 2022	8,124,223	-	-	-	-	-	-	-	-	-
Sep 2022	13,066,408	-	-	-	-	-	-	-	-	-
Oct 2022	39,718,606	-	-	-	-	-	-	-	-	-
Nov 2022	49,764,396	-	-	-	-	-	-	-	-	-
Dec 2022	37,653,991	-	-	-	-	-	-	-	-	-
Total	263,970,513	-	(122,179)	-	221,841	-	-	-	-	99,662

Energy Gateway Projects (IR=NN)

2009-2021 Plant Additions including Unclassified Plant and Dec 2010 transfer of Goshen Cap

FERC BS Account: 101/106 only

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

		Energy Gateway			
Year	Мо	(EG) Transmission	Distribution	General Plant	Intangible
2008	12				-
2009	1	5,595		197	
	2			29	
	3	(5,595)	5,595	12	
	4			2	
	5			0	
	6			0	
	7			291,535	
	8		22,386	834	
	9		3,940	2,218,516	
	10		-	14,138	
	11			713,565	
	12	49,329,089	91	915,262	
2010	1			(2,661)	
	2			56,708	
	3	186,516,476	4,593	1,540,416	
	4	10,877,334	0	101,389	
	5	(353,166)		45,114	
	6	798,121	(12,163)	82,042	
	7	1,116,636	1,294	21,235	
	8	392,805	(38)	32,125	
	9	(81,062)	(2,506)	(61,826)	
	10	87,873,224	36,378	8,623,922	364,554
	11	434,391,075	(4,161)	(1,457,463)	2,700,529
	12	7,978,725	4,035	943,607	970,519
2011	1	1,570,431	150	81,575	21,651
	2	14,494,420	203	32,193	1,865,957
	3	(1,319,835)		50,543	62,917
	4	818,995	(1,946)	7,432	(16,374)
	5	(674,049)		16,323	62,501
	6	6,013,550		27,268	4,503
	7	225,621		12,962	(11,911)
	8	292,521		(146,660)	(420)
	9	2,253,449		1,664	13,507
	10	(169,598)		114,065	90,746
	11	(125,784)		86,833	(1,202)

	12	91,950	87,946	(2,115)	(15,583)
2012	1	36,175	5,451	18,068	(10,000)
2012	2	72,991	(3,199)	9,638	7,335
	3	990,797	(3,044)	0,000	7,000
	4	970,878	(0,044)		
	5	(384,813)	(90)		
	6	3,221,592	(50)	6,011	
	7	35,015	69,653	0,011	
	8	267,306	(1,446)	65,066	
	9	126,156	(1,440)	03,000	
	10	376,118			
	11			13,478	1,393
		23,435,318	2 106		1,393
2042	12	28,383,675	3,196	18,111	
2013	1	(59,287)		(66,494)	
	2	185,503		3,043	
	3	2,339,450		94,426	
	4	61,121		11,340	
	5	347,498,049		43,707	
	6	6,595,151		(21,114)	
	7	786,452		41,108	
	8	557,257		2,423	
	9	479,725		9,769	
	10	338,600		102,340	
	11	754,740		88	
	12	3,132,231		504	
2014	1	639,666	182,775	767	
	2	92,456		40	
	3	257,303		128	
	4	2,947,368		441	
	5	122,036		42	
	6	284,854	576	6	
	7	92,267		147	
	8	18,639		21	
	9	(115,737)		554	
	10	423,269		6	
	11	282,684	1,813,531	21	
	12	288,801	4,332	76,812	
2015	1	101,592	190,843	2,375	
	2	262,042	28,559	29,091	8,183
$\overline{}$	3	56,096	31,274	4	-,:30
$\overline{}$	4	32,366	5,087	(3)	
- 	5	331,467,191	5,086	2,201,720	
$\overline{}$	6	1,376,123	(30,045)	52,642	
-+	7	879,773	5,087	11,628	
	8	823,009	(1)	10,506	
		789,098	(1)	61,992	
	9	/ Xu Hux I		n i dd i	

	11	159,196		33,408	
	12	2,183,127		523	
2016	1	(1,183,636)	_	1,308,398	_
	2	970,859	_	(827,974)	_
	3	10,349,996	_	5,259	-
	4	(1,132,813)	_	683	-
	5	(66,571)	_	18,692	_
	6	223,262	_	792	_
	7	44,732	-	332	-
	8	(18,202)	-	939	-
	9	40,726	-	1,204	-
	10	(37,384)	-	90	-
	11	30,781	-	291	-
	12	24,419	-	169	-
2017	1	3,502	-	64	-
	2	15,541	-	411	-
	3	6,784	•	516	-
	4	6,293	•	280	•
	5	192	1	139	•
	6	3,386,921	•	(958)	(295)
	7	30,851	1	21	(11)
	8	25,248	1	80	•
	9	1,400	•	60	•
	10	13,169	-	66	-
	11	(167,968)	-	81	-
	12	(874,152)	-	-	-
2018	1	1,524	-	69	-
	2	1,104	-	38	-
	3	227	-	31	-
	4	663	-	31	-
	5	(173)	-	(99)	-
	6	336	-	-	-
	7	-	-	-	4,096,228
	8	261	-	-	4,247
	9	-	-	-	4,859
	10	18,694	-	-	56,559
	11	250	-	-	14,568
	12	12,608	-	-	2,605
2019	1	3,672	-	-	1,927
	2	-	-	-	2,372
	3	5,406	-	-	(65)
	4	-	-	-	1,721
	5	-	-	-	1,852
	6	- 0.407	-	-	1,679
	7	2,187	- 67 200	-	1,323
	8	9,334	67,298	-	3,142
	9	19,463	13,814	-	1,954

	10	21,158	(3,326)	-	1,895
	11	17,734	-	_	2,594
	12	65,785	636	3,777	2,092
2020	1	18,598,954	(112)	28,363	1,413
	2	157,973	(/	97	4,452
	3	166,041		1,676	,
	4	348,317	650,494	84	
	5	(154,775)	1,637		
	6	576,975	(9,679)	9,878	
	7	67,898	3,807	27,481	
	8	13,478	19,516	3,773	
	9	797,468	1,239	10,609	
	10	(570,642)	(904)	922	
	11	605,872,960	76,169	879,934	
	12	12,253,570	1,575,504	1,433,258	
2021	1	810,789	256	12,926	21,904
	2	258,664	27,753	8,553	-
	3	669,120	1,620	2,844	-
	4	(203,489)	133	5,254	-
	5	1,756,994	(16)	921	-
	6	1,908,843	244	10,556	-
	7	2,277,764	229	10,184	-
	8	(4,074,186)	(100)	443	-
	9	207,254	59	-	-
	10	632,805	176	(148,080)	-
	11	(4,101,361)	10,394	4,232,399	-
	12	(2,641,688)	3,157,328	167	-
2022	1				
	2				
	3				
	4				
	5				
	6				
	7				
	8				
	9				
	10				
	11				
	12				

) Bank from 102 to 101

Jack PG&E Agreement 3 acivity

Montlhly dep rate 0.14368%

Grand Total	Cumulative EG transmission total	EG depreciation expense	EG accumulated depreciation
5,792	5,595		
29	5,595		
12	-		
2	-		
0	-		
0	-		
291,535	-		
23,221	-		
2,222,456	-		
14,138	-		
713,565	-		
50,244,441	49,329,089	35,437.56	35,437.56
(2,661)	49,329,089	70,875.13	106,312.69
56,708	49,329,089	70,875.13	177,187.82
188,061,485	235,845,564	204,866.85	382,054.67
10,978,724	246,722,899	346,672.75	728,727.41
(308,052)	246,369,732	354,233.21	1,082,960.62
867,999	247,167,853	354,552.86	1,437,513.49
1,139,165	248,284,489	355,928.41	1,793,441.89
424,892	248,677,295	357,012.78	2,150,454.67
(145,394)	248,596,233	357,236.73	2,507,691.40
96,898,078	336,469,456	420,305.81	2,927,997.21
435,629,980	770,860,532	795,495.68	3,723,492.89
9,896,887	778,839,257	1,113,290.08	4,836,782.97
1,673,807	780,409,688	1,120,150.10	5,956,933.07
16,392,773	794,904,108	1,131,690.95	7,088,624.02
(1,206,375)	793,584,272	1,141,155.45	8,229,779.46
808,107	794,403,267	1,140,795.65	9,370,575.11
(595,225)	793,729,218	1,140,899.77	10,511,474.88
6,045,321	799,742,768	1,144,735.62	11,656,210.51
226,672	799,968,389	1,149,217.79	12,805,428.29
145,441	800,260,910	1,149,590.01	13,955,018.31
2,268,620	802,514,359	1,151,419.02	15,106,437.32
35,213	802,344,761	1,152,916.03	16,259,353.36
(40,153)	802,218,977	1,152,703.84	17,412,057.19

162,199	802,310,927	1,152,679.53	18,564,736.72
59,694	802,347,102	1,152,771.57	19,717,508.29
86,765	802,420,094	1,152,850.00	20,870,358.29
987,754	803,410,891	1,153,614.21	22,023,972.50
970,878	804,381,769	1,155,023.46	23,178,995.97
(384,902)	803,996,956	1,155,444.49	24,334,440.45
3,227,603	807,218,548	1,157,482.40	25,491,922.85
104,668	807,253,563	1,159,821.92	26,651,744.77
330,926	807,520,869	1,160,039.10	27,811,783.88
126,156	807,647,025	1,160,321.76	28,972,105.64
376,118	808,023,143	1,160,682.59	30,132,788.23
23,450,189	831,458,461	1,177,788.51	31,310,576.74
28,404,982	859,842,136	1,215,014.80	32,525,591.54
(125,781)	859,782,849	1,235,362.78	33,760,954.31
188,546	859,968,352	1,235,453.45	34,996,407.76
2,433,876	862,307,802	1,237,267.35	36,233,675.11
72,461	862,368,923	1,238,991.90	37,472,667.01
347,541,756	1,209,866,972	1,488,675.21	38,961,342.22
6,574,038	1,216,462,123	1,743,052.51	40,704,394.73
827,560	1,217,248,575	1,748,355.39	42,452,750.12
559,680	1,217,805,832	1,749,320.69	44,202,070.82
489,494		1,750,065.65	45,952,136.47
	1,218,285,557		47,702,790.00
440,940	1,218,624,157	1,750,653.53 1,751,438.98	49,454,228.98
754,828	1,219,378,897		
3,132,735	1,222,511,129	1,754,231.34	51,208,460.32
823,208	1,223,150,794	1,756,941.04	52,965,401.35
92,497	1,223,243,251	1,757,466.99	54,722,868.34
257,431	1,223,500,554	1,757,718.25	56,480,586.59
2,947,808	1,226,447,921	1,760,020.46	58,240,607.05
122,078	1,226,569,957	1,762,225.49	60,002,832.53
285,435	1,226,854,811	1,762,517.79	61,765,350.33
92,414	1,226,947,078	1,762,788.71	63,528,139.04
18,660	1,226,965,716	1,762,868.39	65,291,007.42
(115,183)	1,226,849,979	1,762,798.63	67,053,806.06
423,275	1,227,273,249	1,763,019.56	68,816,825.62
2,096,236	1,227,555,932	1,763,526.71	70,580,352.33
369,945	1,227,844,734	1,763,937.26	72,344,289.59
294,810	1,227,946,326	1,764,217.72	74,108,507.30
327,876	1,228,208,368	1,764,478.95	75,872,986.25
87,374	1,228,264,464	1,764,707.49	77,637,693.75
37,449	1,228,296,830	1,764,771.04	79,402,464.79
333,673,997	1,559,764,021	2,002,917.28	81,405,382.07
1,398,721	1,561,140,144	2,242,028.85	83,647,410.92
896,487	1,562,019,917	2,243,649.47	85,891,060.39
833,513	1,562,842,926	2,244,872.73	88,135,933.12
851,090	1,563,632,024	2,246,030.85	90,381,963.98
756,642	1,564,389,521	2,247,141.91	92,629,105.89
		·	

192,604	1,564,548,717	2,247,800.46	94,876,906.35
2,183,650	1,566,731,844	2,249,483.16	97,126,389.51
124,762	1,565,548,208	2,250,201.19	99,376,590.70
142,886	1,566,519,068	2,250,048.33	101,626,639.03
10,355,255	1,576,869,063	2,258,181.13	103,884,820.16
(1,132,130)	1,575,736,251	2,264,802.67	106,149,622.83
(47,879)	1,575,669,680	2,263,941.04	108,413,563.87
224,054	1,575,892,942	2,264,053.61	110,677,617.48
45,064	1,575,937,674	2,264,246.13	112,941,863.61
(17,263)	1,575,919,472	2,264,265.19	115,206,128.80
41,929	1,575,960,198	2,264,281.37	117,470,410.17
(37,294)	1,575,922,814	2,264,283.77	119,734,693.95
31,072	1,575,953,595	2,264,279.03	121,998,972.98
24,588	1,575,978,014	2,264,318.68	124,263,291.66
3,566	1,575,981,516	2,264,338.74	126,527,630.40
15,952	1,575,997,057	2,264,352.42	128,791,982.83
7,300	1,576,003,840	2,264,368.46	131,056,351.29
6,573	1,576,010,134	2,264,377.85	133,320,729.14
331	1,576,010,325	2,264,382.51	135,585,111.66
3,385,668	1,579,397,247	2,266,815.78	137,851,927.44
30,861	1,579,428,098	2,269,271.08	140,121,198.52
25,328	1,579,453,346	2,269,311.38	142,390,509.90
1,460	1,579,454,746	2,269,330.53	144,659,840.43
13,235	1,579,467,915	2,269,340.99	146,929,181.42
(167,888)	1,579,299,946	2,269,229.79	149,198,411.21
(874,152)	1,578,425,794	2,268,481.14	151,466,892.34
1,592	1,578,425,794	2,267,854.25	
1,142			153,734,746.59
258	1,578,428,422	2,267,856.13	156,002,602.72 158,270,459.82
693	1,578,428,649	2,267,857.09 2,267,857.73	
	1,578,429,312	2,267,858.08	160,538,317.55 162,806,175.63
(272)	1,578,429,139		
	1,578,429,475	2,267,858.20	165,074,033.83
4,096,228	1,578,429,475	2,267,858.44	167,341,892.27
4,509	1,578,429,737	2,267,858.63	169,609,750.90
4,859	1,578,429,737	2,267,858.82	171,877,609.72
75,252	1,578,448,430	2,267,872.25	174,145,481.96
14,818	1,578,448,680	2,267,885.86	176,413,367.82
15,213	1,578,461,288	2,267,895.09	178,681,262.91
5,599	1,578,464,960	2,267,906.79	180,949,169.70
2,372	1,578,464,960	2,267,909.43	183,217,079.12
5,341	1,578,470,367	2,267,913.31	185,484,992.43
1,721	1,578,470,367	2,267,917.19	187,752,909.63
1,852	1,578,470,367	2,267,917.19	190,020,826.82
1,679	1,578,470,367	2,267,917.19	192,288,744.01
3,510	1,578,472,554	2,267,918.76	194,556,662.78
79,774	1,578,481,888	2,267,927.04	196,824,589.82
35,230	1,578,501,351	2,267,947.73	199,092,537.55

19,726	1,578,522,509	2,267,976.91	201,360,514.46
20,328	1,578,540,243	2,268,004.85	203,628,519.31
72,289	1,578,606,028	2,268,064.85	205,896,584.16
18,628,618	1,597,204,982	2,281,473.43	208,178,057.59
162,522	1,597,362,955	2,294,948.23	210,473,005.82
167,717	1,597,528,996	2,295,181.00	212,768,186.82
998,895	1,597,877,313	2,295,550.51	215,063,737.33
(153,138)	1,597,722,538	2,295,689.55	217,359,426.87
577,175	1,598,299,513	2,295,992.85	219,655,419.73
99,187	1,598,367,412	2,296,456.12	221,951,875.85
36,767	1,598,380,890	2,296,514.58	224,248,390.44
809,316	1,599,178,358	2,297,097.16	226,545,487.60
(570,624)	1,598,607,716	2,297,260.11	228,842,747.71
606,829,063	2,204,480,676	2,732,103.73	231,574,851.44
15,262,333	2,216,734,246	3,176,160.15	234,751,011.58
845,874	2,217,545,035	3,185,545.46	237,936,557.04
294,970	2,217,803,698	3,186,313.74	241,122,870.79
673,584	2,218,472,818	3,186,980.26	244,309,851.04
(198,103)	2,218,269,329	3,187,314.76	247,497,165.80
1,757,899	2,220,026,324	3,188,430.79	250,685,596.59
1,919,643	2,221,935,166	3,191,064.29	253,876,660.88
2,288,176	2,224,212,930	3,194,071.91	257,070,732.79
(4,073,843)	2,220,138,744	3,192,781.38	260,263,514.16
207,313	2,220,345,998	3,190,003.41	263,453,517.57
484,900	2,220,978,803	3,190,606.90	266,644,124.47
141,432	2,216,877,442	3,188,115.12	269,832,239.59
515,807	2,214,235,754	3,183,270.97	273,015,510.56
	2,214,235,754	3,181,373.21	276,196,883.77
	2,214,235,754	3,181,373.21	279,378,256.98
	2,214,235,754	3,181,373.21	282,559,630.19
	2,214,235,754	3,181,373.21	285,741,003.40
	2,214,235,754	3,181,373.21	288,922,376.61
	2,214,235,754	3,181,373.21	292,103,749.81
	2,214,235,754	3,181,373.21	295,285,123.02
	2,214,235,754	3,181,373.21	298,466,496.23
	2,214,235,754	3,181,373.21	301,647,869.44
	2,214,235,754	3,181,373.21	304,829,242.65
	2,214,235,754	3,181,373.21	308,010,615.86
	2,214,235,754	3,181,373.21	311,191,989.07

EG net plant	EG 13-month balance
49,293,651	3,791,819.31
49,222,776	
49,151,901	
235,463,509	
245,994,171	
245,286,772	
245,730,340	
246,491,048	
246,526,840	
246,088,541	
333,541,459	
767,137,039	
774,002,474	287,225,424.60
774,452,755	
787,815,484	
785,354,493	
785,032,692	
783,217,744	
788,086,558	
787,162,961	
786,305,892	
787,407,922	
786,085,408	
784,806,920	

	
783,746,191	784,113,653.19
782,629,594	
781,549,735	
781,386,918	
781,202,773	
779,662,515	
781,726,625	
780,601,818	
779,709,085	
778,674,919	
777,890,355	
800,147,884	
827,316,545	785,864,996.71
826,021,895	
824,971,944	
826,074,127	
824,896,256	
1,170,905,629	
1,175,757,728	
1,174,795,825	
1,173,603,761	
1,172,333,421	
1,170,921,367	
1,169,924,668	
1,171,302,668	1,039,140,448.77
1,170,185,393	1,000,110,110111
1,168,520,382	
1,167,019,967	
1,168,207,314	
1,166,567,124	
1,165,089,460	
1,163,418,939	
1,161,674,709	
1,159,796,173	
1,158,456,423	
1,156,975,580	
1,155,500,444	1,164,054,967.55
1,153,837,819	
1,152,335,382	
1,150,626,770	
1,148,894,365	
1,478,358,639	
1,477,492,733	
1,476,128,857	
1,474,706,993	
1,473,250,060	
1,471,760,415	
1,7/1./00.710	

1,469,671,811	
1,469,605,455	1,350,166,903.35
1,466,171,618	
1,464,892,429	
1,472,984,243	
1,469,586,628	
1,467,256,116	
1,465,215,325	
1,462,995,811	
1,460,713,343	
1,458,489,788	
1,456,188,120	
1,453,954,622	
1,451,714,722	1,463,059,093.74
1,449,453,886	1,100,000,000.11
1,447,205,074	
1,444,947,489	
1,442,689,404	
1,440,425,214	
1,441,545,319	
1,439,306,899	
1,437,062,836	
1,434,794,906	
1,432,538,733	
1,430,101,535	
1,426,958,902	1,439,903,455.38
1,424,692,571	1,400,000,400.00
1,422,425,819	
1,420,158,189	
1,417,890,994	
1,415,622,964	
1,413,355,442	
1,411,087,583	
1,408,819,986	
1,406,552,127	
1,404,302,948	
1,402,035,312	
1,399,780,025	1,413,360,220.17
1,397,515,791	1,413,300,220.17
1,395,247,881	
1,392,985,374	
1,390,717,457	
1,388,449,540	
1,386,181,623	
1,383,915,891	
1,381,657,298	
1,379,408,814	

1,377,161,994	
1,374,911,723	
1,372,709,444	1,386,203,296.67
1,389,026,924	
1,386,889,949	
1,384,760,809	
1,382,813,576	
1,380,363,111	
1,378,644,093	
1,376,415,536	
1,374,132,499	
1,372,632,870	
1,369,764,968	
1,972,905,825	
1,981,983,234	1,471,003,295.33
1,979,608,478	
1,976,680,828	
1,974,162,967	
1,970,772,164	
1,969,340,727	
1,968,058,505	
1,967,142,197	
1,959,875,230	
1,956,892,481	
1,954,334,678	
1,947,045,203	
1,941,220,243	1,965,162,841.14
1,938,038,870	
1,934,857,497	
1,931,676,123	
1,928,494,750	
1,925,313,377	
1,922,132,004	
1,918,950,631	
1,915,769,257	
1,912,587,884	
1,909,406,511	
1,906,225,138	
1,903,043,765	1,922,132,003.80

Inputs

Fi			

rixec	rinputs							
Line	Description, account, classification	Linked description, account, classification	Input value	Source	Location in model	Line number/ cell reference	Worksheet	Notes
=								
1	Common cost of equity	Debt Cost	9.80%	fixed	'Appendix A'!\$H\$212	Line 120	Appendix A	Fixed settlement value
2	ROE basis point adder for Energy Gateway projects	Increased ROE (basis points)	50	fixed	='Att 7 - Trans Enhance Charge'	Row 23	Att 7 - Transmission Enhancement Charge	Docket No. EL08-75-00 (10/21/2008)
3	Common pole location fixed annual revenue credit	Common pole location fixed annual revenue credit	555,768	fixed	="Att 3 - Revenue Credits"(\$E\$41	Row 41		Fixed settlement value and a product of PacifiCorp underbuild attachments to transmission poles or towers of 46,314 multiplied by \$12.00 per pole.
4	Cash Working Capital - 1/8 rule	Operation & Maintenance Expense	0	fixed	'Appendix A'!\$H\$98	Line 47	Appendix A	Settlement value: 1/8 now zero absent filed lead-lag study

FERC Form No. 1 Dat

FERC Form No. 1 Data											
			2020 year-end balance	2021 year-end balance	FERC Form 1						
Line	Description, account, classification	Linked description, account, classification	2020 year-end balance	2021 year-end balance	reierence	Location in model	Check	Model worksheet	Notes		
	Label	FERC 408.1 - Taxes Other than Income	Inputs_EndYrBal_prior 208,904,338	Inputs_EndYrBal 213,406,731	Inputs_FF1_Map	#ATT 2 - Other Taxes'!\$D\$45	Value/reference check	2 - Other Taxes			
1	Total Other Taxes Utility Investment Tax Credit Adi Net (411.4)	FERC 411.4 - Net ITC adjustment	(2.252.575)	(1.339.178)	114.14c	='ATT 5 - Cost Support'I\$H\$159		t 5 - Cost Support	Informational.		
2	Attachment 5 input: Total Accumulated Amortization	Amort of Other Utility Plant	(2,252,575)	(1,339,178) 725.504.660	114.190 200.21c	='At 1 0 - Acc Amort of PISTSES13		t 5 - Cost Support t 10 - Acc Amort of PIS	Observation		
3	Plant Held for Future Use (Account 105)	Electric plant held for future use	23,912,440	14,811,003	214.47d	='Att 10 - ACC Amon of PIS (\$E\$)13 ='Att 12 - Plant Held Future Use'(\$E\$)18		t 5 - Cost Support. Att 12 - Plant held for future use	Change sign Total is informational only		
- 4	Plant Held for Puture Ose (Account 105)	Electric plant held for future use	23,912,440	14,811,003	214.470	= Att 12 - Plant Reid Future Use (\$E\$16	(O) At	15 - Cost Support, Att 12 - Mant held for future use	Total is informational only		
	Intangible Plant In Service	FERC 303 - Misc intangible plant (BoY)	1,015,882,796	1,054,374,613	204.5h	='ATT 5 - Cost Support' \$G\$39	0 0	T 5 - Cost Support	Used as check for input value		
		FERC 303 - Misc intangible plant (BOY)	1,013,882,750	1,106,474,798		='ATT 5 - Cost Support' \$G\$40		T 5 - Cost Support	Used as check for input value		
8	Production Plant In Service	Total production plant (BoY)	12.370.876.824	12.652.732.709	204.6g	#ATT 5 - Cost Support'ISG\$49		T 5 - Cost Support	Used as check for input value		
9	Production Plant In Service	Total production plant (EoY)	12,652,732,709	13,476,057,171	204.46a	='ATT 5 - Cost Support'!\$G\$61		T.5 - Cost Support	Used as check for input value		
10	Transmission Plant In Service	Total transmission plant (BoY)	6.478.620.080	7,627,712,649	204.58b	='ATT 5 - Cost Support' \$G\$7	0 AT	T 5 - Cost Support	Used as check for input value		
11	Transmission Plant In Service	Total transmission plant (EoY)	7,627,712,649	7,890,023,096	204.58a	='ATT 5 - Cost Support'!\$G\$19	0 A1	T 5 - Cost Support	Used as check for input value		
12	Distribution Plant In Service	Total distribution plant (BoY)	7,295,300,652	7,647,962,060	204.75b	='ATT 5 - Cost Support'!\$G\$23	(0) AT	T 5 - Cost Support	Used as check for input value		
13	Distribution Plant In Service	Total distribution plant (EoY)	7,647,962,060	8,032,285,953	204.75g	='ATT 5 - Cost Support'!\$G\$35	1 A7	T 5 - Cost Support	Used as check for input value		
14	General Plant In Service	Total general plant (BoY)	1,287,632,918	1,349,470,354	204.99b	='ATT 5 - Cost Support'!\$G\$44	(0) AT	T 5 - Cost Support	Used as check for input value		
15	General Plant In Service	Total general plant (EoY)	1,349,470,354	1,376,963,715	204.99g	='ATT 5 - Cost Support'!\$G\$45		T 5 - Cost Support	Used as check for input value		
16	Total Plant In Service	Total electric plant in service (EoY)	30,332,252,385	31,881,804,733	204.104g	='ATT 5 - Cost Support'!\$G\$68	n/m AT	T 5 - Cost Support	Used as check (valid for Projection only)		
17											
18	Electric Plant Purchased	Electric Plant Purchased	0		204.101g	='ATT 5 - Cost Support'!\$G\$64		T 5 - Cost Support	Used as check for input value		
19	Electric Plant Sold	Electric plant sold	0	0	204.102g	='ATT 5 - Cost Support'!\$G\$65	A1	T 5 - Cost Support	Used as check for input value		
20											
21		Accum Dep - Transmission	1,942,552,606	2,045,200,003	219.25c	='ATT 5 - Cost Support'!\$G\$87		T 5 - Cost Support	Used as check for input value		
		Accum Dep - Distribution	3,027,035,455	3,143,599,734	219.26c	='ATT 5 - Cost Support'!\$G\$103		T 5 - Cost Support	Used as check for input value		
23		Amort of Other Utility Plant	689,402,579	725,504,660	200.21c	='ATT 5 - Cost Support'!\$G\$108		T 5 - Cost Support	Used as check for input value		
24	Accumulated General Depreciation	Accum Dep - General	508,181,970	519,932,106	219.28c	='ATT 5 - Cost Support'!\$G\$113	(0) AT	T 5 - Cost Support	Used as check for input value		
25											
26		Accum Dep - Steam production	3,728,903,605	4,062,875,656	219.20c				Component of total below		
27		Accum Dep - Nuclear production	0	0	219.21c				Component of total below		
28		Accum Dep - Hydro (conventional) production	474,579,810	504,616,809					Component of total below		
29		Accum Dep - Hydro (pumped storage) production	0		219.23c				Component of total below		
30		Accum Dep - Other production	258,943,867	398,251,186	219.24c				Component of total below		
31	Production Accumulated Depreciation		4,462,427,282	4,965,743,651	219.20 through 219.24	='ATT 5 - Cost Support'!\$G\$129	(0) A1	T 5 - Cost Support	Used as check		
32											
33		Materials and supplies - est construction (EoY)	176,943,869	203,514,526		='ATT 5 - Cost Support'!\$H\$146		t 5 - Cost Support	Materials and Supplies section		
34	Transmission Materials & Supplies	Materials and supplies - transmission (EoY)	1,231,929	815,425	227.8c	='ATT 5 - Cost Support'!\$H\$150		t 5 - Cost Support	Materials and Supplies section		
35	Undistributed Stores Expense	FERC 163 - Undistributed stores expense	0	0	227.16c	='ATT 5 - Cost Support'!\$H\$142	- At	t 5 - Cost Support	Materials and Supplies section		
36 37	Account 190 Subtotal - p234	FERC 190 - ADIT (BoY)	783.561.636	777.003.313		='Att 1 - ADIT'ISES170	- At				
38		FERC 190 - ADIT (BOY)	777,003,313	701.421.321		='Att 1 - ADIT'SE\$170 ='Att 1a - ADIT'SE\$173	- At		Used as check for input values. Asset on BS. Used as check for input values. Asset on BS.		
	Account 281 Subtotal - p272	FERC 281 - ADIT (BOY)	174,829,838	152.581.995	272.17b	=Att 1a - ADIT (\$E\$173 ='Att 1 - ADIT(\$E\$196	- At		Used as check for input values. Asset on BS. Used as check for input values. Liability on BS => change sign.		
40	Account 281 Subtotal - p272 Account 281 Subtotal - p272	FERC 281 - ADIT (BOY)	174,829,838	152,561,995	272.170 272.17k	='Att 1 - ADIT'SE\$199	- At		Used as check for input values. Liability on BS => change sign.		
40	Account 282 Subtotal - p272 Account 282 Subtotal - p274	FERC 282 - ADIT (BOY)	2,889,829,879	2.908.481.325	272.17K	='Att 1 - ADIT'\$E\$199 ='Att 1 - ADIT'\$E\$267	- At		Used as check for input values. Liability on BS => change sign. Used as check for input values. Liability on BS => change sign.		
42		FERC 282 - ADIT (BOT)	2,908.481.325	3.054.144.040	274.9k	='Att 1a - ADIT'\$E\$273	(0) At		Used as check for input values. Liability on BS => change sign.		
	Account 283 Subtotal - p274 Account 283 Subtotal - p276	FERC 283 - ADIT (BOY)	2,506,461,523	365.071.741	276.19b	='Att 1 - ADIT'(\$E\$399	- At		Used as check for input values. Liability on BS => change sign.		
	Account 283 Subtotal - p276	FERC 283 - ADIT (EOY)	365,071,741	382,542,004	276.19k	='Att 1a - ADIT'!\$E\$406		118	Used as check for input values. Liability on BS => change sign.		
45	Account 203 Juniolai p270	TENC 203 ADT (E01)	303,071,741	002,042,004	270.10K	-74C 10 -74011 (9E0400	- /-	· iu	Cocc as circle for input values. Elability on 50 = Circlings sign.		
	(561) Load Dispatching	FERC 561 - Load Dispatch (LD)	0	0	320.84b	#'ATT 5 - Cost Support'I\$H\$263	- At	5 - Cost Support	Adi to transmission O&M section		
	(561.1) Load Dispatch-Reliability	FERC 561.1 - LD reliability	0		320.85b	='ATT 5 - Cost Support'!\$H\$264	- At	t 5 - Cost Support	Adi to transmission O&M section		
	(561.2) Load Dispatch-Monitor and Operate Transmission System	FERC 561.2 - LD monitor operate	7,719,651	6,922,647		#ATT 5 - Cost Support'I\$H\$265		t 5 - Cost Support	Adj to transmission O&M section		
49	(561.3) Load Dispatch-Transmission Service and Scheduling	FERC 561.3 - LD service scheduling	0	0	320.87b	='ATT 5 - Cost Support'!\$H\$266		t 5 - Cost Support	Adj to transmission O&M section		
50		FERC 561.4 - Sched, sys control, dispatch	1,198,333	998,544		='ATT 5 - Cost Support'I\$H\$267		5 - Cost Support	Adj to transmission O&M section		
51	(561.5) Reliability, Planning and Standards Development	FERC 561.5 - Reliability, plan, standards	2,375,511	2,388,711	320.89b	='ATT 5 - Cost Support'!\$H\$268	- At	5 - Cost Support	Adj to transmission O&M section		
52	Less: Account 565	FERC 565 - Transmission by others	141,188,225	159,058,497	320.96b	='ATT 5 - Cost Support' \$H\$271	- At	t 5 - Cost Support	Adj to transmission O&M section		
53		·									
	Transmission O&M	Total Transmission Expenses	210,891,669	232,301,840	320.112b	='ATT 5 - Cost Support'!\$H\$260		t 5 - Cost Support	Adj to transmission O&M section		
55	Property Insurance Account 924	FERC 924 - Property Insurance	4,494,291	4,207,600	320.185b	='ATT 5 - Cost Support'!\$i\$216	- At	t 5 - Cost Support	Adj to A&G expense section		
56	Less Regulatory Commission Exp Account 928	FERC 928 - Regulatory Commission Expenses	25,986,830	26,427,417	320.189b	='Appendix A'!\$H\$122	- Ap	pendix A	Line 61		
57	Less General Advertising Exp Account 930.1	FERC 930.1 - General Advertising Expenses	14,951		320.191b	='Appendix A'!\$H\$123		pendix A	Line 62		
58		Total A&G Expenses	275,277,135	170,669,671		='Appendix A'!\$H\$118		pendix A	Line 57		
59	Amortization of limited term electric plant (404)	Amort - Intangible, Itd term (FERC 404)	46,992,581	58,013,199	336.1d	='ATT 5 - Cost Support'!\$H\$306		t 5 - Cost Support	Depreciation Expense section		
60	Amortization of other electric plant (405)	Amort exp - Intangible (FERC 405)	0	0	336.1e	='ATT 5 - Cost Support'!\$H\$307		t 5 - Cost Support	Depreciation Expense section		
61	Depreciation expense (403)	Dep exp - Transmission (FERC 403)	116,134,858	134,616,361	336.7b	='ATT 5 - Cost Support'!\$H\$296		t 5 - Cost Support	Depreciation Expense section		
62		Dep exp - Transmission, Itd term (FERC 404)	0	0	336.7d	='ATT 5 - Cost Support'!\$H\$297		t 5 - Cost Support	Depreciation Expense section		
63		Dep exp - General (FERC 403)	45,107,563	47,034,116	336.10b	='ATT 5 - Cost Support'!\$H\$301		t 5 - Cost Support	Depreciation Expense section		
	Amortization of limited term electric plant (404)	Dep exp - General, Itd term (FERC 404)	711,435	591,957	336.10d	='ATT 5 - Cost Support'!\$H\$302	- At	t 5 - Cost Support	Depreciation Expense section		
	Transmission Wages Expense	Transmisison wages and salaries	27,994,491	29,153,152	354.21b	='Appendix A'!\$H\$12	- Ar	pendix A	Line 1		
	Total Wages Expense	Total O&M salaries	367,294,560	359,153,337	354.28b	='Appendix A'!\$H\$14	- Ap	pendix A	Line 2		
67	Less A&G Wages Expense	A&G wages and salaries	43,815,481	41,806,504	354.27b	='Appendix A'!\$H\$15	- Ar	pendix A	Line 3		

Data from Company records (Manual Input)

	on company records (mandar input)					
Line	Description, account, classification	Model worksheet input	Prior year values	Current year values	Source	Notes
- 0			2020	2021		
	Facility Credits under Section 30.9	Att 5 - Cost Support, Line 166 "Facility Credits under Section 30.9 of the OATT"	0		Company records	
2	Interest on Network Upgrade Balance	Att 5 - Cost Support, Line 168 "Interest on Network Upgrade Facilities"	4,932,710		Company Records: Sum of SAP GL 585914 (Interest Expense - Transmission Deposits (third party) and 385914 (ESM).	
3	Network Upgrade Balance	Att 5 - Cost Support, Line 50 "Network Upgrade Balance"	147,761,488	147,966,140	Company Records: Sum of SAP GL accounts #285461 (Transm Interconnection Deposits - w/ third Party) and #285460 (Transm Interconnection Deposits ESM).	
4	Federal income tax rate	Attachment A, Line 128 *FIT = Federal Income Tax Rate*	21.00%		PacifiCorp tax rate assumptions - 2021	
5	State income tax rate	Attachment A, Line 129 "SIT = State Income Tax Rate or Composite"	4.54%	4.54%	PacifiCorp tax rate assumptions - 2021	
6	Percent of federal income tax deductible for state purposes	Attachment A, Line 130	0.00%	0.00%	PacifiCorp tax rate assumptions - 2021	
7	Rent from Electric Property - Transmission Related	Attachment 3, Line 1 "Rent from Electric Property - Transmission Related "	3,509,342		Company Records: Sum of SAP GL accounts #301863 and #301872 (PC 1192).	Fiber Optic Leases
8	WECC phase shifting fee (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	0		Company Records: component of 2021 FERC Form No.1, page 300.21b	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include the WECC phase shifting fees for a reduction of loop flows on transmission
9	Gen Interconnect and TSR study revenues(Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	854,804	1,000,100	2021 FERC Form No.1, page 300.21b footnote	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include as a revenue credit on Attachment 3 of the Formula the reimbursements
10	WY Service territory fixed cost recovery fee (Form No. 1: 300.21b footnote)	Attachment 3, Line 10 "Facilities Charges including Interconnection Agreements"	24,180	14,823	2021 FERC Form No.1, page 300.21b footnote (GL 301955)	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to include a portion of the service territory fixed cost recovery fee received from a

11	Adjustment to exclude the write-offs that were booked to Account 573	Att 5 - Cost Support, Line 53 "Transmission O&M adjustment"	(122,888)	(89,622)	Company Records: SAP FERC 573 details (enter negative value)	Based on the Resolution of Preliminary Challenges to the 2013 Annual Update, PacifiCorp agreed to exclude the write-offs that were booked to FERC Account 573 from the
12	Transmission imbalance penalty refunds in FERC 566	Att 5 - Cost Support, Line 53 "Transmission O&M adjustment"	0		Company Records: Sum of SAP GL 505962 & 505964 (FERC 566).	Based on the Resolution of Preliminary Challenges to 2013 Annual Update, PacifiCorp agreed to exclude the expenses associated with the refunds for transmission imbalance penalties booked to FERC Account 566 from the transmission ATRR.
13	C&T (ESM) cost portion of Studies in FERC 561.6 and 561.7	Att 5 - Cost Support, Line 53 "Transmission O&M adjustment"	(127,537)		Company Records: Sum of order 235822 (FERC 560), 228755 (FERC 561.6) & 228756 (FERC 561.7). Enter as a negative value.	Exclude C&Ts (ESM) expenses for studies from O&M. Third party's expenses for studies are offset in revenue credits; ESM's expense portion needs to be excluded from O&M.
14	EIM: Capital Cost of upgrade of substation and power plant meters to 5-min memory capability.	Attachment 15 - GSU and Associated Equipment, "Wind Generation Facilities adjustment"	738,458	738,458	Company Records: FERC Account 353 details	During the stakeholder process in PacifiCorp's EIM filling in Docket No. ER14-1578, PacifiCorp agreed to remove the EIM-related capital costs for substation and power plant meter upgrades to five-minute memory capability booked to FERC Account 355 from its
15	EIM: Transmission allocation of General (FERC accounts 391 and 397) and Intangible (FERC account 303) assets attributable to ESM participation in EIM and excluded from ATRR.	Attachment 15 - GSU and Associated Equipment, "Wind Generation Facilities adjustment"	123,264	120,807	Company Records: EIM assets	Transmission allocation of general and intangible assets (acquisition value times labor allocator) attributable to ESM participation in EIM ad excluded from ATRR. FERC accounts 303, 391, and 397.
16	Interconnection Customer Interconnection Facilities (ICIFs).	Attachment 15 - GSU and Associated Equipment, "Wind Generation Facilities adjustment"	181,490,604	167,633,606	Company Records: Capital assets details	Exclude transmission facilities from Transmission Plant in-Service as these charges are directly assigned to non-transmission customers.

FERC Form 1 Data Consolidation

ID	Data_description	ff1_page	ff1_line	ff1_col	ff1_map	column_name	2019	2020	2021
1	FERC 408.1 - Taxes Other than Income	114	14	с	114.14c	Total Current Year to Date Balance for Quarter/Year	199,137,026	208,904,338	213,406,731
2	FERC 411.4 - Net ITC adjustment	114	19	с	114.19c	Total Current Year to Date Balance for Quarter/Year	(2,738,724)	(2,252,575)	(1,339,178)
3	Amort of Other Utility Plant	200	21	с	200.21c	Total Company for the Current Year/Quarter Ended	652,942,422	689,402,579	725,504,660
4	FERC 303 - Misc intangible plant (BoY)	204	5	b	204.5b	Balance Beginning of Year	970,432,021	1,015,882,796	1,054,374,613
5	FERC 303 - Misc intangible plant (EoY)	204	5	g	204.5g	Balance at End of Year	1,015,882,796	1,054,374,613	1,106,474,798
6	Total production plant (BoY)	204	46	b	204.46b	Balance Beginning of Year	12,454,178,185	12,370,876,824	12,652,732,709
7	Total production plant (EoY)	204	46	g	204.46g	Balance at End of Year	12,370,876,824	12,652,732,709	13,476,057,171
8	Total transmission plant (BoY)	204	58	b	204.58b	Balance Beginning of Year	6,353,044,980	6,478,620,080	7,627,712,649
9	Total transmission plant (EoY)	204	58	g	204.58g	Balance at End of Year	6,478,620,080	7,627,712,649	7,890,023,096
10	Total distribution plant (BoY)	204	75	b	204.75b	Balance Beginning of Year	7,017,942,816	7,295,300,652	7,647,962,060
11	Total distribution plant (EoY)	204	75	g	204.75g	Balance at End of Year	7,295,300,652	7,647,962,060	8,032,285,953
12	Total general plant (BoY)	204	99	b	204.99b	Balance Beginning of Year	1,274,442,961	1,287,632,918	1,349,470,354
13	Total general plant (EoY)	204	99	g	204.99g	Balance at End of Year	1,287,632,918	1,349,470,354	1,376,963,715
14	Electric Plant Purchased	204	101	g	204.101g	Balance Beginning of Year	-00	-00	-00
15	Electric plant sold	204	102	g	204.102g	Balance at End of Year	-00	-00	-00
16	Total electric plant in service (BoY)	204	104	b	204.104b	Balance at End of Year	28,070,040,963	28,448,313,270	30,332,252,385
17	Total electric plant in service (EoY)	204	104	g	204.104g	Balance at End of Year	28,448,313,270	30,332,252,385	31,881,804,733
18	Electric plant held for future use	214	47	d	214.47d	Balance at End of Year	25,890,060	23,912,440	14,811,003
19	Accum Dep - Steam production	219	20	С	219.20c	Electric Plant in Service	3,749,690,656	3,728,903,605	4,062,875,656
20	Accum Dep - Nuclear production	219	21	С	219.21c	Electric Plant in Service	-00	-00	-00
21	Accum Dep - Hydro (conventional) production	219	22	С	219.22c	Electric Plant in Service	450,261,661	474,579,810	504,616,809
22	Accum Dep - Hydro (pumped storage) production	219	23	С	219.23c	Electric Plant in Service	-00	-00	-00

			1		_				
23	Accum Dep - Other production	219	24	С	219.24c	Electric Plant in Service	531,443,175	258,943,867	398,251,18
24	Accum Dep - Transmission	219	25	С	219.25c	Electric Plant in Service	1,863,152,997	1,942,552,606	2,045,200,00
25	Accum Dep - Distribution	219	26	С	219.26c	Electric Plant in Service	2,925,945,711	3,027,035,455	3,143,599,73
26	Accum Dep - General	219	28	С	219.28c	Electric Plant in Service	493,756,072	508,181,970	519,932,10
27	Accum Dep - Total	219	29	С	219.29c	Electric Plant in Service	10,014,250,272	9,940,197,313	10,674,475,49
28	Materials and supplies - est construction (EoY)	227	5	С	227.5c	Balance End of Year	162,913,741	176,943,869	203,514,52
29	Materials and supplies - transmission (EoY)	227	8	С	227.8c	Balance End of Year	852,235	1,231,929	815,42
30	FERC 163 - Undistributed stores expense	227	16	С	227.16c	Balance End of Year	-00	-00	-(
31	FERC 190 - ADIT (BoY)	234	18	b	234.18b	begin yr bal	824,459,612	783,561,636	777,003,3
	FERC 190 - ADIT (EoY)	234	18		234.18c	yr_end_bal	783,561,636	777,003,313	701,421,3
	FERC 281 - ADIT (BoY)	272	17		272.17b	bgn_yr_bal	180,339,430	174,829,838	152,581,9
34	FERC 281 - ADIT (EoY)	272	17	k	272.17k	end yr bal	174,829,838	152,581,995	143,583,8
	FERC 282 - ADIT (BoY)	274	9	b	274.9b	bgn yr bal	2,910,580,066	2,889,829,879	2,908,481,3
36	FERC 282 - ADIT (EoY)	274	9	k	274.9k	end yr bal	2,889,829,879	2,908,481,325	3,054,144,0
	FERC 283 - ADIT (BoY)	276	19	b	276.19b	bgn yr bal	285,789,510	297,173,549	365,071,7
	FERC 283 - ADIT (EoY)	276	19	k	276.19k	end yr bal	297,173,549	365,071,741	382,542,
	FERC 561 - Load Dispatch (LD)	320	84	b	320.84b	crnt yr amt	-00	-00	
	FERC 561.1 - LD reliability	320	85	b	320.85b	crnt_yr_amt	-00	-00	
41	FERC 561.2 - LD monitor operate	320	86	b	320.86b	crnt_yr_amt	7,813,567	7,719,651	6,922,
	FERC 561.3 - LD service scheduling	320	87	b	320.87b	crnt yr amt	-00	-00	
	FERC 561.4 - Sched, sys control, dispatch	320	88	b	320.88b	crnt yr amt	1,250,888	1,198,333	998,
	FERC 561.5 - Reliability, plan, standards	320	89		320.89b	crnt_yr_amt	1,962,101	2,375,511	2,388,
45	FERC 561.8 - Reliability, plan, standards services	320	92	b	320.92b	crnt_yr_amt	8,800,994	4,780,276	5,672,
46	FERC 565 - Transmission by others	320	96	b	320.96b	crnt_yr_amt	145,825,268	141,188,225	159,058,
	Total Transmission Expenses	320	112		320.112b	crnt_yr_amt	218,366,626	210,891,669	232,301,
	FERC 924 - Property Insurance	320	185		320.185b	crnt yr amt	4,737,084	4,494,291	4,207,
	FERC 928 - Regulatory Commission Expenses	320	189	b	320.189b	crnt yr amt	25,605,836	25,986,830	26,427,
	FERC 930.1 - General Advertising Expenses	320	191	b	320.191b	crnt yr amt	55,028	14,951	8,
	Total A&G Expenses	320	197	b	320.197b	crnt yr amt	115,628,648	275,277,135	170,669,
	Industry association dues	335	1	b	335.1b	Amount	1,376,461	1,318,681	1,577,
53	Amort - Intangible, ltd term (FERC 404)	336	1	d	336.1d	Amortization of Limited Term Electric Plant (Account 404)	48,671,914	46,992,581	58,013,
54	Amort exp - Intangible (FERC 405)	336	1	e	336.1e	Amortization of Other Electric Plant (Acc 405)	-00	-00	
55	Dep exp - Transmission (FERC 403)	336	7	b	336.7b	Depreciation Expense (Account 403)	112,507,659	116,134,858	134,616,
56	Dep exp - Transmission, ltd term (FERC 404)	336	7	d	336.7d	Amortization of Limited Term Electric Plant (Account 404)	-00	-00	

57	Dep exp - General (FERC 403)	336	10	b	336.10b	Depreciation Expense (Account 403)	42,404,362	45,107,563	47,034,116
58	Dep exp - General, ltd term (FERC 404)	336	10	d	336.10d	Amortization of Limited Term Electric Plant (Account 404)	706,273	711,435	591,957
59	Transmisison wages and salaries	354	21	b	354.21b	Direct Payroll Distribution	26,859,544	27,994,491	29,153,152
60	A&G wages and salaries	354	27	b	354.27b	Direct Payroll Distribution	42,795,683	43,815,481	41,806,504
61	Total O&M salaries	354	28	b	354.28b	Direct Payroll Distribution	362,000,992	367,294,560	359,153,337